



Park District of  
La Grange  
Regular Board Meeting  
July 14, 2025

**PARK DISTRICT OF LA GRANGE  
REGULAR BOARD MEETING  
MONDAY, JULY 14, 2025, 6:00 PM**

The Board of Commissioners of the Park District of La Grange will meet at 6:00 p.m. on Monday, July 14, 2025, at the Recreation Center located at 536 East Ave, La Grange, Illinois

**1.0 CONVENING THE MEETING**

- 1.1 Roll Call, President's Introduction, Announcements & Changes to the Agenda

**2.0 COMMUNICATIONS, PRESENTATIONS & DECLARATIONS**

- 2.1 Public Comments/Participation (Board Manual Section #152)

**3.0 CONSENT AGENDA**

- 3.1 Approval of the Minutes of the Regular Board Meeting of June 9, 2025
- 3.2 Approval of the Financial Reports dated June 30, 2025
- 3.3 Approval of the Consolidated Vouchers for July dated July 14, 2025

**4.0 STAFF REPORTS**

- 4.1 Director's Report
- 4.2 Staff Reports

**5.0 ACTION ITEMS**

- 5.1 Discussion and/or Approval of Board Policy Manual Updates, Section 300, Section 210, Section 286, Section 830
- 5.2 Discussion and/or Approval of Professional Service Proposal with Wight & Company for the 2026 OSLAD Grant
- 5.3 Discussion and/or Approval of Sedgwick Park Clubhouse Structure

**6.0 BOARD BUSINESS**

**OLD BUSINESS**

**NEW BUSINESS**

**7.0 COMMITTEE REPORTS**

- 7.1 Administration Committee (Vear)
- 7.2 Parks & Facilities Committee (Carter & Opyd)
- 7.3 Recreation & Cultural Programming Committee (Posey & Weber)
  - 7.3.1 Arts & Cultural Affairs Committee

**8.0 PUBLIC COMMENTS** (Board Manual Section #152)

**9.0 BOARD COMMENTS**

**10.0 EXECUTIVE SESSION**

- 10.1 Potential Claims and/or Litigation, 5 ILCS 120/2 (c) 11
- 10.2 Acquisition of Real Property, 5 ILCS 120/2 (c)(5)
- 10.3 Setting the Price of Real Property, 5 ILCS 120/2 (c)(6)
- 10.4 Personnel, 5 ILCS 120/2 (c)(1)
- 10.5 Review of Closed Executive Session Minutes, 5 ILCS 120/2 (c)(21)
- 10.6 Security Procedures & Response Plans, 5 ILCS 120/2 (c)(8)

10.7 The Selection of a Person to Fill a Public Office Vacancy, 5 ILCS 120/2 (c)(3)

**11.0 ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION (If Necessary)**

**12.0 ADJOURNMENT**

7/11/2025  
Jennifer Bechtold  
Board Secretary





# Consent Agenda

**PARK DISTRICT OF LA GRANGE  
536 EAST AVENUE  
LA GRANGE, IL 60525**

**MEMORANDUM**

**TO: PDLG BOARD OF COMMISSIONERS  
FROM: JENNIFER BECHTOLD, CPRE, EXECUTIVE DIRECTOR  
RE: CONSENT AGENDA ITEMS  
DATE: JULY 14, 2025**

*The matters included in this consent agenda require a roll call vote.*

**CONSENT AGENDA ITEM 1:** Approval of the Minutes of the Regular Meeting of June 9, 2025

**CONSENT AGENDA ITEM 2:** Approval of the Financial Reports Dated June 30, 2025

**CONSENT AGENDA ITEM 3:** Approval of the Consolidated Vouchers for July Dated July 14, 2025

**\*\*CONSENT AGENDA:** this agenda item consists of proposals and recommendations, which are likely to be acceptable to all members of the Board. The purpose of the Consent Agenda is to allow one roll call vote for all items instead of separate votes on each item. The procedure is as follows: 1. Any commissioner wishing to discuss any item on the consent agenda may request that the item be removed and placed under its usual place on the agenda, or under New Business. 2. At the time of roll call, a commissioner may vote either "aye" for all items or select items for a "nay" vote. 3. One roll call vote is taken and covers all items on the Consent Agenda.

**MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF COMMISSIONERS  
OF THE PARK DISTRICT OF LA GRANGE, ILLINOIS  
536 EAST AVENUE, LA GRANGE, ILLINOIS**

**JUNE, 9 2025**

**President Opyd called the meeting to order at 6:00 P.M.**

PRESENT: Commissioners Vear, Weber, Carter, Opyd

ABSENT: Commissioner Posey

STAFF PRESENT: Executive Director Jenny Bechtold  
Director of Finance & HR Jamie Hollock  
Director of Recreation Kevin Miller  
GM of Parks Maintenance Larry Buckley  
GM of Facilities and Operations Mike Hay  
HR & Administration Coordinator Madonna Giampietro

OTHERS PRESENT: Wight & Company (Patty King and Gage Berger), John Pluto, Steve Guggenheim, Brian Suchar, Kris LaRocco, Nancy Bramson, Kevin Shield, and Rose Naseef

President Opyd welcomed everyone to the meeting and asked for any announcements or changes to the agenda and there were none.

**Communications, Presentations & Declarations**

*Public Comments*

Kevin Shield, 45 Drexal Ave. La Grange, offered his recommendations for Gilbert Park, specifically the shelter at Gilbert Park. He explained that although the small shelter needs some updates/repairs, he would not want it to be torn down as it adds character to the park. He expressed his concerns that there will be too many amenities concentrated in the south end of the park which already has a lack of parking.

John Pluto, 718 East Ave. La Grange, expressed his concerns about the soil contamination findings at Sedwick Park. He had some questions, and Executive Director Bechtold answered that she would be happy to speak with him later and advised that Wight & Company would be providing an update on Sedgwick Park at tonight's meeting, which may answer some of his questions.

President Opyd included that this was the Public Comments portion of the meeting, and that an update on Sedwick was scheduled for later in the meeting. He explained that last month was the first time they were made aware of the issue and that information was documented and shared with the public

since the May board meeting. John began to express his concerns about the water drainage issues and the Village of La Grange's response to him, and President Opyd reminded everyone that the Park District is not part of the Village flood planning, however, we meet the requirements set forth by the Village.

Rose Naseef, 911 S. Stone Ave. La Grange, she would like to hear from Wight & Company regarding the drainage issues at Sedgwick and how the new developments will impact drainage.

Kris LaRocco, 505 S. Waiola La Grange, stated that it is good to see progress at Waiola and wants to see more than 3 workers at a time working in the park. She also would like to see signage with the plans for the public to see as they stop by the park. Executive Director Bechtold explained that there is a substantial completion date of October, and we plan to have the project completed by then. She added that there are signs with a QR code which, if scanned, will bring the user to the Waiola Park plans online.

*Presentation from Wight & Company.*

Executive Director Bechtold thanked Patty and Gage from Wight & Company for joining us again for this month's meeting. She explained that the Park District has been working with Wight & Company to make changes to the Sedgwick Park plans to accommodate the remediation needed to meet the requirements for the EPA Voluntary Site Remediation Program. There is currently a one-foot barrier of clean soil above the contaminated area, however, to meet the requirements of the EPA, we will need a three-foot barrier.

Patty King, from Wight & Company, started with a recap of the findings at Sedwick Park which were presented at the May board meeting. She explained that through soil testing, the northeast area of the park was found to have contaminated soil. As a result, there needs to be some adjustments to the overall design of Sedwick Park. The remediation area is approximately 4.5 acres.

Executive Director Bechtold stated that the Park District was unaware of the contamination until recently, and now knowing this information, is working through new plans for the park to accommodate the modification needed to meet the EPA standards.

Patty King presented the new design plan. A discussion followed regarding drainage and grading of the contaminated area. President Opyd asked if the existing soccer field would be impacted by the elevation change to the contaminated area. Ms. King answered that the existing field's elevation would remain unchanged.

Gage Berger from Wight & Company explained the considerations of the costs

involved in moving the soil, and that bringing the grade up for the contaminated area, from an economic standpoint, is a necessity at this point. He described further, the three-foot barrier and the process of taking off the current one foot of clean topsoil and adding two feet of clay fill and then putting the clean topsoil back on top of that to essentially add two feet to the current elevation.

Patty King continued to present the new design plan for Sedgwick Park. Commissioner Weber asked her if she had experience in dealing with this type of contamination issue. She answered that, while she is learning along the way, they are working with experts in this area and the civil engineers who work behind the scenes have experience in dealing with this scope of contamination, as well as TSC.

Executive Director Bechtold added that staff have explored several cost assistance programs for this modification with little luck. She said that they will continue to have discussions with MWRD for biosolids, but as of now all the avenues they have looked for financial assistance for this project have not panned out. She mentioned another option would be an OSLAD grant. With this, some projects could be taken out of the referendum costs and moved to the OSLAD grant (if awarded) which could mean up to \$600,000 of matching funds. To accommodate the cost associated with modification to meet the EPA standards for the contaminated area at Sedgwick Park, Executive Director Bechtold added that staff are trying to find ways to cut back on some of the enhanced parts of the overall referendum project, including removing the drainage that was added to the Gilbert Park soccer field.

Commissioner Weber expressed his thoughts about working with the village as a possible site to use for water retention. With this, another discussion ensued where members of the audience were providing commentary on the issue. Patty King from Wight and Company reiterated that the Park District does not have any control over the large storm water issues of the village but always complies with Village code and MWRD requirements.

Ms. King continued her presentation on the design plans for Sedgwick and indicated that Craig Polte from Wight & Company is looking at ways to procure clean fill for the two feet needed, for free, through other projects which might need clean fill to be taken away. She added that there would be proper documentation and testing to ensure it was clean fill.

President Opyd asked about the plan to scale back on the drainage and grading at Gilbert Park as a cost saving and what that means for the original plans for Gilbert. Ms. King explained that the drainage was going to be added for more playability after rain, however it was not part of the original referendum plans for Gilbert, it was added after seeing where the budget was prior to knowing about the issues at Sedgwick. She mentioned that the tradeoff is that there will

now be another soccer field at Sedgwick.

### **Consent Agenda**

President Opyd asked for a motion to approve Item 3.1 Approval of the Minutes of the Regular Board Meeting of May 12, 2025; Item 3.2 Approval of the Financial Reports dated May 31, 2025; and Item 3.3 Approval of the Consolidated Vouchers for June dated June 9, 2025. The motion was so moved by Commissioner Vear, seconded by Commissioner Carter, and passed by Roll Call Vote as follows:

AYES: Commissioners Vear, Carter, Weber, Opyd  
NAYES: None  
ABSENT: Commissioner Posey

### **Staff Reports**

#### **Executive Director Jennifer Bechtold**

- Director Bechtold presented her report. She added that there was an update on Senate Bill 1612 raising the competitive bid threshold. The bill was amended to increase the threshold for materials and supplies to \$60,000.

#### **Finance & Human Resources Jamie Hollock**

- Director Hollock presented her report.

#### **Director of Recreation Kevin Miller**

- Director Miller presented his report.

#### **GM of Operations and Facilities Mike Hay**

- General Manager Mike Hay presented his report.

#### **GM of Parks & Maintenance Larry Buckley**

- General Manager Buckley presented his report. Commissioner Vear asked about the closure of the splash pad, asking why it is running but not open to the public. General Manager Buckley explained that it is running to get the licensing for next year. It is running so we can maintain usage and maintain chemical balance, however there are parts we are waiting for maintenance of the splashpad.

### **Action Items**

*Discussion and/or Approval of Updated Sedgwick Site Plans.*

Commissioner Weber expressed his concerns about Wight & Company dealing with sites with contamination like Sedgwick.

Executive Director Bechtold addressed Commissioner Weber's concerns reminding him that is why they approved hiring TSC at the May board meeting

to help with entering the voluntary EPA program. They have the expertise in this area and will work closely with Wight & Company.

Commissioner Weber stated that he questions the diligence of the work of TSC based on the brief history of the land they presented at the May board meeting not corresponding with the history of the land presented by La Grange resident John Pluto earlier in the meeting. He also felt like Wight & Company had not dealt with this type of issue previously.

President Opyd explained that regardless of the history of the property, the contamination is there, and the remediation is needed. While he appreciates Mr. Pluto providing the history of the land, it still seems the three-foot barrier with no further remediation from the EPA offers the solution to move forward.

Executive Director Bechtold agreed with President Opyd, that regardless of the historical data for the land, it is contaminated and needs to be remediated. She explained that the Park District has a contract with Wight & Company for the referendum projects and the board approved an agreement with TSC at the May board meeting. She also expressed that while Patty and Gage from Wight have not handled a site of this size with contamination, the engineers at the company have, and are skilled and qualified to provide solutions to this issue. She added that it can get expensive to start pulling out of contract which the board has already approved.

Commissioner Weber restated his concerns, stating that he is feeling steered toward the solution of the 3 foot, non-contaminated, fill and topsoil. Executive Director Bechtold explained that the other option, of hauling away contaminated soil and putting in a barrier, could cost between \$7 and \$10 million, which the Park District cannot afford.

Commissioner Carter expressed his concerns with the contamination issue and how it will be determined to be clean when building up the land to ensure the added fill and topsoil is not contaminated. Executive Director Bechtold answered that there would be extensive testing throughout the process to ensure that the soil which is added is clean and will meet the EPA standards for no further remediation.

Commissioner Vear added that he believes the proposed remediation is the way to go and acknowledged that there are probably other companies which deal with this type of situation, but the board already approved entering into an agreement with TSC.

President Opyd asked for a motion to approve the revised Sedgwick Park site plan as presented. The motion was so moved by Commissioner Carter, seconded by Commissioner Vear and passed by Roll Call Vote as follows:

AYES: Commissioners Carter, Vear, Opyd

NAYES: Commissioner Weber  
ABSENT: Commissioner Posey

*Discussion and/or Ratification of the Naming of the Community Center as “Lacey Community Center” and the Adjacent Park “Penicook Park”, and Approval of the Proposed Signs.*

Commissioner Weber moved to ratify the name of the Community Center and Community Center Park and to approve the proposed signs. The motion was seconded by Commissioner Vear and passed by Roll Call Vote as follows:

AYES: Commissioner Weber, Vear, Carter, Opyd  
NAYES: None  
ABSENT: Commissioner Posey

*Review of Bid #2 Results for 2024 Referendum Group A (Parks)*

Executive Director Bechtold presented the results from the bid opening for nine trade packages for park improvements. The bid opening was held on May 21, 2025, with seventeen contractors submitting proposals across the packages. No Board action is required at this time.

*Discussion and/or Approval of Crisis Management Response Plan and Updated Policy.*

Executive Director Bechtold explained that to enhance clarity, accessibility and consistency across internal documents, staff have developed a comprehensive Crisis Management Response Plan as a standalone operational document. This plan reflects the current best practices and provides clear guidance to staff and the Board during emergency situations. She added that staff recommend the removal of the outdated Crisis Management section from the Safety Manual and replace it with an updated policy which would be a brief directive acknowledging the existence, authority, and review process for the standalone plan.

President Opyd asked staff to review the plan yearly and update it accordingly.

Commissioner Vear moved to approve the *Crisis Management Response Plan*, removing the corresponding section from the Safety Manual, and relocating Policy 718 to the Personnel Policies Manual Section 270, and adopting the revised language. The motion was seconded by Commissioner Weber and passed by Roll Call Vote as follows:

AYES: Commissioner Vear, Weber, Carter, Opyd  
NAYES: None  
ABSENT: Commissioner Posey

*Discussion and/or Approval of Resolution R25-02 Authorizing the Release and Continued Retention, Respectively, of Certain Executive Session Minutes and Authorizing the Destruction of Verbatim Recordings.*

Executive Director Bechtold explained that in accordance with the Open Meetings Act, a review of closed executive session minutes and verbatim audio recordings is required every six months. Through this process, a Resolution permits closed session minutes to be released and the destruction of verbatim audio recordings. She stated that staff looked back eighteen months and one day and there was only one executive session to be released, dated June 12, 2023, for medical accommodation for the executive director pertaining to her ruptured Achilles tendon.

President Opyd asked for a motion to approve Resolution R25-02 authorizing the release and continued retention of certain executive session minutes and authorizing the destruction of verbatim recordings of certain Board executive sessions. It was so moved by Commissioner Weber and seconded by Commissioner Carter and passed by Roll Call Vote as follows:

AYES: Commissioner Weber, Carter, Vear, Opyd  
NAYES: None  
ABSENT: Commissioner Posey

## **Board Business**

### **Old Business**

### **New Business**

#### *Election/ Appointment of Officers*

President Opyd announced that this is the annual meeting where officers are elected and committees are assigned.

Commissioner Weber moved to nominate Commissioner Opyd to President, seconded by Commissioner Carter.

Commissioner Weber moved to nominate Commissioner Vear to Vice President, seconded by Commissioner Carter.

Commissioner Weber moved to nominate Commissioner Posey to Second Vice President, seconded by Commissioner Carter.

Commissioner Weber moved to nominate Executive Director Bechtold to Board Secretary, seconded by Commissioner Vear.

Commissioner Weber moved to nominate Jamie Hollock, Director of Finance to Board Treasurer, seconded by Commissioner Vear.

President Opyd asked for an omnibus motion to approve Brian Opyd as Board President, Bob Vear as Vice President, Stephanie Posey as Second Vice President, Jennifer Bechtold as Board Secretary and Jamie Hollock as Board

Treasurer. The motion was so moved by Commissioner Vear and seconded by Commissioner Carter and was passed by Roll Call Vote as follows:

AYES: Commissioners Vear, Carter, Weber, Opyd

NAYES: None

ABSENT: Commissioner Posey

*Discussion & Appointment of Commissioners to Committees.*

President Opyd asked for an omnibus motion to approve Commissioner Vear on Administrative Committee, Commissioner Opyd and Commissioner Carter on Parks and Facilities Committee and Commissioner Posey and Commissioner Weber on Recreation & Cultural Affairs Committee. The motion was so moved by Commissioner Weber and seconded by Commissioner Vear and was passed by Roll Call Vote as follows:

AYES: Commissioners Weber, Vear, Carter, Opyd

NAYES: None

ABSENT: Commissioner Posey

**Committee Reports**

*Administration Committee*

No report at this time.

*Parks and Facilities Committee*

No report at this time.

*Recreation & Cultural Programming Committee/ Arts & Cultural Affairs Committee*

No report at this time.

**Public Comments (Board Manual Section #152)**

Rose Naseef, 911 S. Stone, La Grange, thanked the board for the discussion about the contamination at Sedgwick Park. She felt it would be worthwhile for Executive Director Bechtold to bring up the concerns presented by John Pluto earlier in the meeting. She added that she hopes some green infrastructure can be added to the contaminated area. She stated that anytime the Park District can work with the Village it is valuable.

**Board Comments**

Commissioner Vear thought the Pet Parade was great and loved being in front, which made it fast and enjoyable.

Commissioner Weber added that he liked the chalk give away at the Pet Parade. He thanked residents for coming and sharing their thoughts and opinions at the board meetings.

President Opyd announced that there would be no executive session tonight and asked for a motion to adjourn.

**Adjournment**

President Opyd moved for adjournment at 7:35 P.M. The motion was so moved by Commissioner Carter, seconded by Commissioner Vear, and passed unanimously by Voice Vote.

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Brian Opyd, President

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Jennifer Bechtold, Board Secretary  
*Approved July 14, 2025*



Park District of La Grange, IL

# Statement of Revenue & Expenditures

## Group Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2025

SubAccount	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 01 - General</b>					
<b>Revenue</b>					
<b>Department: 5 - Admin</b>					
426 - BUILDING RENTALS	73,016.57	73,016.57	4,415.32	11,345.70	61,670.87
942 - TAX REVENUE	1,325,929.00	1,325,929.00	886.08	6,369.01	1,319,559.99
943 - OTHER REVENUES	383,600.00	383,600.00	55,437.50	120,601.32	262,998.68
<b>Department: 5 - Admin Total:</b>	<b>1,782,545.57</b>	<b>1,782,545.57</b>	<b>60,738.90</b>	<b>138,316.03</b>	<b>1,644,229.54</b>
<b>Revenue Total:</b>	<b>1,782,545.57</b>	<b>1,782,545.57</b>	<b>60,738.90</b>	<b>138,316.03</b>	<b>1,644,229.54</b>
<b>Expense</b>					
<b>Department: 5 - Admin</b>					
511 - ADMINISTRATIVE SALARIES	441,635.00	441,635.00	23,855.60	48,140.95	393,494.05
512 - FRONT DESK	44,869.00	44,869.00	2,082.34	4,414.02	40,454.98
530 - HEALTH & LIFE INSURANCE	143,500.00	143,500.00	11,331.93	22,663.90	120,836.10
540 - EDUCATION & TRAINING	23,897.50	23,897.50	624.72	1,748.22	22,149.28
600 - PROMOTION & PUBLICITY	13,963.00	13,963.00	163.49	635.21	13,327.79
610 - PROFESSIONAL FEES	27,132.50	27,132.50	2,064.37	2,064.37	25,068.13
630 - TRANSPORTATION	0.00	0.00	300.00	600.00	-600.00
650 - BANK/MERCHANT FEES	250.00	250.00	0.00	123.57	126.43
660 - DUES & SUBSCRIPTIONS	7,870.00	7,870.00	162.98	1,416.48	6,453.52
670 - COMMUNICATION SERVICES	15,830.00	15,830.00	1,125.80	2,147.21	13,682.79
680 - SOFTWARE CONTRACTS	47,182.50	47,182.50	12,155.08	14,419.03	32,763.47
690 - LEGAL/ RECRUITMENT NOTICES	5,225.00	5,225.00	0.00	0.00	5,225.00
691 - PRINTING/ DESIGN SERVICES	3,587.50	3,587.50	33.95	33.95	3,553.55
710 - ADMINISTRATIVE EXPENSE ACCTS	2,320.00	2,320.00	45.18	186.24	2,133.76
720 - EMPLOYEE/ PUBLIC RELATIONS	3,200.00	3,200.00	0.00	0.00	3,200.00
730 - OFFICE/ ADMIN SUPPLIES	6,750.00	6,750.00	437.77	522.93	6,227.07
740 - COMPUTER SUPPLIES/ EQUIP	10,225.00	10,225.00	0.00	2,666.98	7,558.02
750 - OFFICE EQUIPMENT	6,100.00	6,100.00	107.75	107.75	5,992.25
760 - POSTAGE & DELIVERY	6,175.00	6,175.00	175.43	175.43	5,999.57
765 - CONTINGENCY	30,000.00	30,000.00	0.00	140.11	29,859.89
954 - TRANSFER	350,000.00	350,000.00	0.00	0.00	350,000.00
<b>Department: 5 - Admin Total:</b>	<b>1,189,712.00</b>	<b>1,189,712.00</b>	<b>54,666.39</b>	<b>102,206.35</b>	<b>1,087,505.65</b>
<b>Department: 6 - Maintenance</b>					
513 - MAINTENANCE SALARIES	180,814.00	180,814.00	11,942.60	25,556.21	155,257.79
514 - SEASONAL MAINTENANCE	45,000.00	45,000.00	5,700.00	7,620.00	37,380.00
800 - EQUIPMENT RENTALS	1,500.00	1,500.00	0.00	0.00	1,500.00
810 - MAINTENANCE SERVICES	125,225.00	125,225.00	4,018.89	6,287.18	118,937.82
820 - EQUIPMENT REPAIRS	8,750.00	8,750.00	520.57	570.90	8,179.10
830 - MAINTENANCE SUPPLIES	16,163.75	16,163.75	1,147.33	1,428.29	14,735.46
840 - MAINTENANCE MATERIALS	17,700.00	17,700.00	123.17	298.27	17,401.73
850 - PETROLEUM PRODUCTS	7,250.00	7,250.00	1,121.41	1,121.41	6,128.59
860 - MAIN. TOOLS & EQUIPMENT	3,075.00	3,075.00	67.45	67.45	3,007.55
870 - PARK LANDSCAPING	3,000.00	3,000.00	272.58	272.58	2,727.42
880 - UTILITES - ELECTRIC	74,249.50	74,249.50	854.34	5,156.73	69,092.77
881 - UTILITES - NATURAL GAS	20,750.00	20,750.00	1,269.21	1,296.57	19,453.43
882 - UTILITIES - WATER	13,075.00	13,075.00	159.96	159.96	12,915.04
890 - PARK IMPROVEMENTS & REPAIRS	41,675.00	41,675.00	0.00	0.00	41,675.00
<b>Department: 6 - Maintenance Total:</b>	<b>558,227.25</b>	<b>558,227.25</b>	<b>27,197.51</b>	<b>49,835.55</b>	<b>508,391.70</b>
<b>Expense Total:</b>	<b>1,747,939.25</b>	<b>1,747,939.25</b>	<b>81,863.90</b>	<b>152,041.90</b>	<b>1,595,897.35</b>
<b>Fund: 01 - General Surplus (Deficit):</b>	<b>34,606.32</b>	<b>34,606.32</b>	<b>-21,125.00</b>	<b>-13,725.87</b>	<b>48,332.19</b>

Statement of Revenue & Expenditures

For Fiscal: 2025-2026 Period Ending: 06/30/2025

SubAccount	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 11 - Fitness Center</b>					
<b>Revenue</b>					
<b>Department: 7 - Recreation</b>					
490 - PROGRAM REVENUE	965,000.00	965,000.00	76,891.17	157,892.17	807,107.83
943 - OTHER REVENUES	150.00	150.00	0.00	5.00	145.00
<b>Department: 7 - Recreation Total:</b>	<b>965,150.00</b>	<b>965,150.00</b>	<b>76,891.17</b>	<b>157,897.17</b>	<b>807,252.83</b>
<b>Revenue Total:</b>	<b>965,150.00</b>	<b>965,150.00</b>	<b>76,891.17</b>	<b>157,897.17</b>	<b>807,252.83</b>
<b>Expense</b>					
<b>Department: 5 - Admin</b>					
511 - ADMINISTRATIVE SALARIES	147,500.00	147,500.00	6,168.88	12,559.19	134,940.81
521 - SS/ MEDICARE	8,500.00	8,500.00	466.24	949.44	7,550.56
522 - PENSION	9,000.00	9,000.00	598.42	1,173.06	7,826.94
530 - HEALTH & LIFE INSURANCE	14,500.00	14,500.00	923.20	1,846.39	12,653.61
540 - EDUCATION & TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00
550 - TRAVEL REIMBURSEMENT	500.00	500.00	0.00	0.00	500.00
600 - PROMOTION & PUBLICITY	9,625.00	9,625.00	83.13	83.13	9,541.87
610 - PROFESSIONAL FEES	500.00	500.00	150.00	150.00	350.00
650 - BANK/MERCHANT FEES	30,000.00	30,000.00	2,822.90	5,496.67	24,503.33
660 - DUES & SUBSCRIPTIONS	2,500.00	2,500.00	0.00	0.00	2,500.00
670 - COMMUNICATION SERVICES	4,220.00	4,220.00	35.00	364.98	3,855.02
680 - SOFTWARE CONTRACTS	4,000.00	4,000.00	205.25	407.14	3,592.86
690 - LEGAL/ RECRUITMENT NOTICES	1,500.00	1,500.00	0.00	0.00	1,500.00
691 - PRINTING/ DESIGN SERVICES	300.00	300.00	0.00	0.00	300.00
720 - EMPLOYEE/ PUBLIC RELATIONS	500.00	500.00	0.00	0.00	500.00
730 - OFFICE/ ADMIN SUPPLIES	2,500.00	2,500.00	0.00	0.00	2,500.00
765 - CONTINGENCY	15,000.00	15,000.00	0.00	0.00	15,000.00
<b>Department: 5 - Admin Total:</b>	<b>251,645.00</b>	<b>251,645.00</b>	<b>11,453.02</b>	<b>23,030.00</b>	<b>228,615.00</b>
<b>Department: 6 - Maintenance</b>					
810 - MAINTENANCE SERVICES	10,850.00	10,850.00	42.24	42.24	10,807.76
830 - MAINTENANCE SUPPLIES	20,022.50	20,022.50	1,391.76	2,074.90	17,947.60
880 - UTILITES - ELECTRIC	19,500.00	19,500.00	0.00	897.96	18,602.04
881 - UTILITES - NATURAL GAS	9,500.00	9,500.00	417.88	417.88	9,082.12
882 - UTILITIES - WATER	780.00	780.00	0.00	0.00	780.00
890 - PARK IMPROVEMENTS & REPAIRS	100.00	100.00	0.00	0.00	100.00
<b>Department: 6 - Maintenance Total:</b>	<b>60,752.50</b>	<b>60,752.50</b>	<b>1,851.88</b>	<b>3,432.98</b>	<b>57,319.52</b>
<b>Department: 7 - Recreation</b>					
512 - FRONT DESK	150,000.00	150,000.00	11,675.40	23,154.35	126,845.65
515 - CUSTODIANS & FACILITY SUPERVISORS	2,000.00	2,000.00	131.75	251.52	1,748.48
516 - PROGRAM WAGES	44,000.00	44,000.00	3,590.41	7,820.05	36,179.95
521 - SS/ MEDICARE	0.00	0.00	1,177.92	2,388.82	-2,388.82
620 - CONTRACTUAL PROGRAMS	130,000.00	130,000.00	9,846.15	9,846.15	120,153.85
780 - PROGRAM EQUIPMENT	24,500.00	24,500.00	614.42	1,086.74	23,413.26
790 - PROGRAM SUPPLIES	1,500.00	1,500.00	0.00	339.50	1,160.50
<b>Department: 7 - Recreation Total:</b>	<b>352,000.00</b>	<b>352,000.00</b>	<b>27,036.05</b>	<b>44,887.13</b>	<b>307,112.87</b>
<b>Expense Total:</b>	<b>664,397.50</b>	<b>664,397.50</b>	<b>40,340.95</b>	<b>71,350.11</b>	<b>593,047.39</b>
<b>Fund: 11 - Fitness Center Surplus (Deficit):</b>	<b>300,752.50</b>	<b>300,752.50</b>	<b>36,550.22</b>	<b>86,547.06</b>	<b>214,205.44</b>

Statement of Revenue & Expenditures

For Fiscal: 2025-2026 Period Ending: 06/30/2025

SubAccount	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 12 - Before &amp; After School</b>					
<b>Revenue</b>					
<b>Department: 7 - Recreation</b>					
490 - PROGRAM REVENUE	579,750.00	579,750.00	937.50	61,692.50	518,057.50
943 - OTHER REVENUES	500.00	500.00	0.00	0.00	500.00
<b>Department: 7 - Recreation Total:</b>	<b>580,250.00</b>	<b>580,250.00</b>	<b>937.50</b>	<b>61,692.50</b>	<b>518,557.50</b>
<b>Revenue Total:</b>	<b>580,250.00</b>	<b>580,250.00</b>	<b>937.50</b>	<b>61,692.50</b>	<b>518,557.50</b>
<b>Expense</b>					
<b>Department: 5 - Admin</b>					
610 - PROFESSIONAL FEES	4,346.25	4,346.25	420.94	420.94	3,925.31
690 - LEGAL/ RECRUITMENT NOTICES	1,000.00	1,000.00	0.00	0.00	1,000.00
720 - EMPLOYEE/ PUBLIC RELATIONS	500.00	500.00	0.00	0.00	500.00
<b>Department: 5 - Admin Total:</b>	<b>5,846.25</b>	<b>5,846.25</b>	<b>420.94</b>	<b>420.94</b>	<b>5,425.31</b>
<b>Department: 7 - Recreation</b>					
511 - ADMINISTRATIVE SALARIES	105,000.00	105,000.00	7,869.33	15,845.91	89,154.09
516 - PROGRAM WAGES	293,400.00	293,400.00	13,519.54	32,495.02	260,904.98
521 - SS/ MEDICARE	31,000.00	31,000.00	1,627.65	3,680.95	27,319.05
522 - PENSION	17,300.00	17,300.00	972.34	2,061.83	15,238.17
530 - HEALTH & LIFE INSURANCE	34,000.00	34,000.00	1,283.37	2,566.74	31,433.26
540 - EDUCATION & TRAINING	1,500.00	1,500.00	0.00	0.00	1,500.00
550 - TRAVEL REIMBURSEMENT	650.00	650.00	0.00	0.00	650.00
600 - PROMOTION & PUBLICITY	1,500.00	1,500.00	0.00	0.00	1,500.00
610 - PROFESSIONAL FEES	8,350.00	8,350.00	300.00	300.00	8,050.00
640 - EQUIP/ FACILITY LEASE	3,000.00	3,000.00	0.00	0.00	3,000.00
650 - BANK/MERCHANT FEES	20,000.00	20,000.00	36.58	2,238.69	17,761.31
660 - DUES & SUBSCRIPTIONS	90.00	90.00	0.00	0.00	90.00
670 - COMMUNICATION SERVICES	1,300.00	1,300.00	89.18	178.33	1,121.67
680 - SOFTWARE CONTRACTS	14,000.00	14,000.00	885.11	1,769.18	12,230.82
750 - OFFICE EQUIPMENT	9,804.00	9,804.00	1,401.90	1,619.34	8,184.66
790 - PROGRAM SUPPLIES	47,585.00	47,585.00	242.44	2,656.44	44,928.56
<b>Department: 7 - Recreation Total:</b>	<b>588,479.00</b>	<b>588,479.00</b>	<b>28,227.44</b>	<b>65,412.43</b>	<b>523,066.57</b>
<b>Expense Total:</b>	<b>594,325.25</b>	<b>594,325.25</b>	<b>28,648.38</b>	<b>65,833.37</b>	<b>528,491.88</b>
<b>Fund: 12 - Before &amp; After School Surplus (Deficit):</b>	<b>-14,075.25</b>	<b>-14,075.25</b>	<b>-27,710.88</b>	<b>-4,140.87</b>	<b>-9,934.38</b>

Statement of Revenue & Expenditures

For Fiscal: 2025-2026 Period Ending: 06/30/2025

SubAccount	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 13 - Recreation</b>					
<b>Revenue</b>					
<b>Department: 5 - Admin</b>					
480 - PARK USAGE	51,550.00	51,550.00	4,326.75	5,367.25	46,182.75
942 - TAX REVENUE	935,562.00	935,562.00	610.23	6,014.31	929,547.69
943 - OTHER REVENUES	1,600.00	1,600.00	0.00	0.00	1,600.00
<b>Department: 5 - Admin Total:</b>	<b>988,712.00</b>	<b>988,712.00</b>	<b>4,936.98</b>	<b>11,381.56</b>	<b>977,330.44</b>
<b>Department: 7 - Recreation</b>					
490 - PROGRAM REVENUE	1,032,182.00	1,032,182.00	82,428.34	121,636.94	910,545.06
491 - RECREATION CENTER	245,830.00	245,830.00	20,544.00	44,401.00	201,429.00
943 - OTHER REVENUES	10,250.00	10,250.00	2,375.00	4,725.00	5,525.00
<b>Department: 7 - Recreation Total:</b>	<b>1,288,262.00</b>	<b>1,288,262.00</b>	<b>105,347.34</b>	<b>170,762.94</b>	<b>1,117,499.06</b>
<b>Revenue Total:</b>	<b>2,276,974.00</b>	<b>2,276,974.00</b>	<b>110,284.32</b>	<b>182,144.50</b>	<b>2,094,829.50</b>
<b>Expense</b>					
<b>Department: 5 - Admin</b>					
511 - ADMINISTRATIVE SALARIES	566,629.00	566,629.00	34,568.49	67,158.10	499,470.90
512 - FRONT DESK	44,869.00	44,869.00	2,564.18	5,418.11	39,450.89
530 - HEALTH & LIFE INSURANCE	222,000.00	222,000.00	13,689.23	26,956.33	195,043.67
540 - EDUCATION & TRAINING	23,897.50	23,897.50	624.69	1,748.19	22,149.31
550 - TRAVEL REIMBURSEMENT	1,860.00	1,860.00	0.00	0.00	1,860.00
600 - PROMOTION & PUBLICITY	13,962.00	13,962.00	163.46	1,868.15	12,093.85
610 - PROFESSIONAL FEES	6,196.25	6,196.25	670.94	670.94	5,525.31
630 - TRANSPORTATION	0.00	0.00	300.00	600.00	-600.00
650 - BANK/MERCHANT FEES	35,250.00	35,250.00	4,189.66	6,522.29	28,727.71
660 - DUES & SUBSCRIPTIONS	7,870.00	7,870.00	162.97	1,400.47	6,469.53
670 - COMMUNICATION SERVICES	15,830.00	15,830.00	1,175.82	2,264.75	13,565.25
680 - SOFTWARE CONTRACTS	47,182.50	47,182.50	12,155.10	13,736.29	33,446.21
690 - LEGAL/ RECRUITMENT NOTICES	3,325.00	3,325.00	0.00	288.00	3,037.00
691 - PRINTING/ DESIGN SERVICES	9,437.50	9,437.50	33.95	33.95	9,403.55
710 - ADMINISTRATIVE EXPENSE ACCTS	360.00	360.00	197.81	197.81	162.19
720 - EMPLOYEE/ PUBLIC RELATIONS	9,950.00	9,950.00	97.98	97.98	9,852.02
730 - OFFICE/ ADMIN SUPPLIES	7,400.00	7,400.00	437.81	522.97	6,877.03
740 - COMPUTER SUPPLIES/ EQUIP	2,725.00	2,725.00	0.00	625.00	2,100.00
750 - OFFICE EQUIPMENT	6,100.00	6,100.00	107.75	107.75	5,992.25
760 - POSTAGE & DELIVERY	6,175.00	6,175.00	175.46	175.46	5,999.54
765 - CONTINGENCY	0.00	0.00	0.00	140.10	-140.10
954 - TRANSFER	125,000.00	125,000.00	0.00	0.00	125,000.00
<b>Department: 5 - Admin Total:</b>	<b>1,156,018.75</b>	<b>1,156,018.75</b>	<b>71,315.30</b>	<b>130,532.64</b>	<b>1,025,486.11</b>
<b>Department: 6 - Maintenance</b>					
513 - MAINTENANCE SALARIES	180,814.00	180,814.00	11,942.60	25,556.21	155,257.79
800 - EQUIPMENT RENTALS	5,500.00	5,500.00	0.00	0.00	5,500.00
810 - MAINTENANCE SERVICES	95,725.00	95,725.00	4,018.89	6,287.19	89,437.81
820 - EQUIPMENT REPAIRS	8,750.00	8,750.00	520.58	570.90	8,179.10
830 - MAINTENANCE SUPPLIES	16,163.75	16,163.75	1,147.26	1,428.23	14,735.52
840 - MAINTENANCE MATERIALS	13,950.00	13,950.00	123.17	298.27	13,651.73
850 - PETROLEUM PRODUCTS	7,250.00	7,250.00	1,121.40	1,121.40	6,128.60
860 - MAIN. TOOLS & EQUIPMENT	3,075.00	3,075.00	67.44	67.44	3,007.56
870 - PARK LANDSCAPING	3,000.00	3,000.00	272.55	272.55	2,727.45
880 - UTILITES - ELECTRIC	74,250.50	74,250.50	854.35	5,156.77	69,093.73
881 - UTILITES - NATURAL GAS	20,750.00	20,750.00	1,269.26	1,296.63	19,453.37
882 - UTILITIES - WATER	13,075.00	13,075.00	159.96	159.96	12,915.04
890 - PARK IMPROVEMENTS & REPAIRS	7,575.00	7,575.00	0.00	0.00	7,575.00
<b>Department: 6 - Maintenance Total:</b>	<b>449,878.25</b>	<b>449,878.25</b>	<b>21,497.46</b>	<b>42,215.55</b>	<b>407,662.70</b>
<b>Department: 7 - Recreation</b>					
515 - CUSTODIANS & FACILITY SUPERVISORS	105,974.00	105,974.00	6,201.16	11,956.46	94,017.54
516 - PROGRAM WAGES	221,673.00	221,673.00	18,294.23	21,996.99	199,676.01
571 - BEVERAGE COST	1,000.00	1,000.00	0.00	0.00	1,000.00
600 - PROMOTION & PUBLICITY	10,000.00	10,000.00	0.00	0.00	10,000.00

Statement of Revenue & Expenditures

For Fiscal: 2025-2026 Period Ending: 06/30/2025

SubAccount	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
620 - CONTRACTUAL PROGRAMS	305,661.00	305,661.00	14,515.80	20,869.67	284,791.33
630 - TRANSPORTATION	15,435.00	15,435.00	0.00	0.00	15,435.00
774 - SPECIAL EVENTS	10,150.00	10,150.00	1,167.54	2,767.24	7,382.76
780 - PROGRAM EQUIPMENT	16,319.00	16,319.00	170.00	170.00	16,149.00
790 - PROGRAM SUPPLIES	67,020.00	67,020.00	4,816.73	5,517.35	61,502.65
<b>Department: 7 - Recreation Total:</b>	<b>753,232.00</b>	<b>753,232.00</b>	<b>45,165.46</b>	<b>63,277.71</b>	<b>689,954.29</b>
<b>Expense Total:</b>	<b>2,359,129.00</b>	<b>2,359,129.00</b>	<b>137,978.22</b>	<b>236,025.90</b>	<b>2,123,103.10</b>
<b>Fund: 13 - Recreation Surplus (Deficit):</b>	<b>-82,155.00</b>	<b>-82,155.00</b>	<b>-27,693.90</b>	<b>-53,881.40</b>	<b>-28,273.60</b>
<b>Total Surplus (Deficit):</b>	<b>239,128.57</b>	<b>239,128.57</b>	<b>-39,979.56</b>	<b>14,798.92</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01 - General	34,606.32	34,606.32	-21,125.00	-13,725.87	48,332.19
11 - Fitness Center	300,752.50	300,752.50	36,550.22	86,547.06	214,205.44
12 - Before & After School	-14,075.25	-14,075.25	-27,710.88	-4,140.87	-9,934.38
13 - Recreation	-82,155.00	-82,155.00	-27,693.90	-53,881.40	-28,273.60
<b>Total Surplus (Deficit):</b>	<b>239,128.57</b>	<b>239,128.57</b>	<b>-39,979.56</b>	<b>14,798.92</b>	



Park District of La Grange, IL

# Statement of Revenue & Expenditures Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2025

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining	
<b>Fund: 04 - Debt Service</b>						
<b>Revenue</b>						
<a href="#">04-5-00-40000</a>	PROPERTY TAXES - DS	1,333,291.00	1,333,291.00	888.64	1,660.40	1,331,630.60
<a href="#">04-5-00-40100</a>	REPLACEMENT TAXES	30,000.00	30,000.00	0.00	4,454.21	25,545.79
<a href="#">04-5-00-40200</a>	BOND PROCEEDS	222,000.00	222,000.00	0.00	0.00	222,000.00
	<b>Revenue Total:</b>	<b>1,585,291.00</b>	<b>1,585,291.00</b>	<b>888.64</b>	<b>6,114.61</b>	<b>1,579,176.39</b>
<b>Expense</b>						
<a href="#">04-5-00-91100</a>	DEBT SERVICE - PRINCIPAL	640,000.00	640,000.00	0.00	0.00	640,000.00
<a href="#">04-5-00-91150</a>	DEBT SERVICE - INTEREST	490,307.00	490,307.00	0.00	25,143.75	465,163.25
<a href="#">04-5-00-91200</a>	BOND ISSUE COSTS	8,500.00	8,500.00	0.00	0.00	8,500.00
	<b>Expense Total:</b>	<b>1,138,807.00</b>	<b>1,138,807.00</b>	<b>0.00</b>	<b>25,143.75</b>	<b>1,113,663.25</b>
	<b>Fund: 04 - Debt Service Surplus (Deficit):</b>	<b>446,484.00</b>	<b>446,484.00</b>	<b>888.64</b>	<b>-19,029.14</b>	

Statement of Revenue & Expenditures

For Fiscal: 2025-2026 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 36 - Capital Projects</b>						
<b>Revenue</b>						
<a href="#">36-5-00-40200</a>	BOND PROCEEDS	170,000.00	170,000.00	0.00	0.00	170,000.00
<a href="#">36-5-00-40201</a>	REFERENDUM BOND PROCEEDS	13,860,000.00	13,860,000.00	0.00	0.00	13,860,000.00
<a href="#">36-5-00-42200</a>	GRANT PROCEEDS	850,000.00	850,000.00	0.00	0.00	850,000.00
<a href="#">36-5-00-50200</a>	TRANSFER IN	600,000.00	600,000.00	0.00	0.00	600,000.00
	<b>Revenue Total:</b>	<b>15,480,000.00</b>	<b>15,480,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,480,000.00</b>
<b>Expense</b>						
<a href="#">36-5-00-76501</a>	CONTINGENCY - CAPITAL	85,000.00	85,000.00	0.00	0.00	85,000.00
<a href="#">36-5-00-91200</a>	BOND ISSUE COSTS	246,418.15	246,418.15	0.00	0.00	246,418.15
<a href="#">36-5-00-91201</a>	REFERENDUM BOND PROJECTS	13,860,000.00	13,860,000.00	85,816.81	88,341.81	13,771,658.19
<a href="#">36-5-00-91904</a>	PHONE SYSTEM REPLACEMENT	35,000.00	35,000.00	0.00	0.00	35,000.00
<a href="#">36-5-00-91909</a>	WEBSITE UPDATE	75,000.00	75,000.00	0.00	0.00	75,000.00
<a href="#">36-5-00-92812</a>	HVAC ASSESSMENT STRATEGY	13,000.00	13,000.00	0.00	0.00	13,000.00
<a href="#">36-5-00-92824</a>	ALARM SYSTEM COMMUNITY CENTER	15,000.00	15,000.00	0.00	0.00	15,000.00
<a href="#">36-5-00-92829</a>	SECURITY CAMERAS	29,000.00	29,000.00	0.00	0.00	29,000.00
<a href="#">36-5-00-93014</a>	VEHICLE REPLACEMENT	65,000.00	65,000.00	0.00	0.00	65,000.00
<a href="#">36-5-00-93016</a>	REPLACE MOWER	66,000.00	66,000.00	0.00	0.00	66,000.00
<a href="#">36-5-00-93020</a>	OUTDOOR EXERCISE EQUIP REPLACEMENTS	30,000.00	30,000.00	0.00	0.00	30,000.00
<a href="#">36-5-00-96109</a>	SOCCER GOALS	30,000.00	30,000.00	0.00	0.00	30,000.00
<a href="#">36-5-00-96111</a>	BLEACHERS FOR ATHLETIC FIELDS	15,000.00	15,000.00	13,750.36	13,750.36	1,249.64
<a href="#">36-5-00-96116</a>	SPLASH PAD IMPROVEMENTS	55,000.00	55,000.00	0.00	0.00	55,000.00
<a href="#">36-5-00-96117</a>	ELECTRONIC SYS BASKETBALL HOOPS	12,000.00	12,000.00	0.00	0.00	12,000.00
<a href="#">36-5-11-91904</a>	OSLAD GRANT EXPENSE	20,000.00	20,000.00	0.00	0.00	20,000.00
<a href="#">36-5-15-96501</a>	OSLAD PARK RENOVATION	847,025.60	847,025.60	199,180.96	199,180.96	647,844.64
<a href="#">36-5-20-92811</a>	REC CENTER HVAC	335,891.00	335,891.00	4,465.74	4,465.74	331,425.26
<a href="#">36-5-20-92918</a>	REC CENTER FLOOR UPDATES	90,000.00	90,000.00	0.00	0.00	90,000.00
	<b>Expense Total:</b>	<b>15,924,334.75</b>	<b>15,924,334.75</b>	<b>303,213.87</b>	<b>305,738.87</b>	<b>15,618,595.88</b>
	<b>Fund: 36 - Capital Projects Surplus (Deficit):</b>	<b>-444,334.75</b>	<b>-444,334.75</b>	<b>-303,213.87</b>	<b>-305,738.87</b>	
	<b>Total Surplus (Deficit):</b>	<b>2,149.25</b>	<b>2,149.25</b>	<b>-302,325.23</b>	<b>-324,768.01</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
04 - Debt Service	446,484.00	446,484.00	888.64	-19,029.14	465,513.14
36 - Capital Projects	-444,334.75	-444,334.75	-303,213.87	-305,738.87	-138,595.88
<b>Total Surplus (Deficit):</b>	<b>2,149.25</b>	<b>2,149.25</b>	<b>-302,325.23</b>	<b>-324,768.01</b>	



Park District of La Grange, IL

# Prior-Year Comparative Income Statement

## Group Summary

For the Period Ending 06/30/2025

SubAccount...	2024-2025 June Activity	2025-2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2024-2025 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - General</b>								
<b>Revenue</b>								
<b>Department: 5 - Admin</b>								
426 - BUILDING RENTALS	8,220.44	4,415.32	-3,805.12	-46.29%	18,847.32	11,345.70	-7,501.62	-39.80%
942 - TAX REVENUE	18,231.18	886.08	-17,345.10	-95.14%	659,397.69	6,369.01	-653,028.68	-99.03%
943 - OTHER REVENUES	29,769.08	55,437.50	25,668.42	86.23%	65,322.29	120,601.32	55,279.03	84.63%
<b>Department 5 - Admin Total:</b>	<b>56,220.70</b>	<b>60,738.90</b>	<b>4,518.20</b>	<b>8.04%</b>	<b>743,567.30</b>	<b>138,316.03</b>	<b>-605,251.27</b>	<b>-81.40%</b>
<b>Revenue Total:</b>	<b>56,220.70</b>	<b>60,738.90</b>	<b>4,518.20</b>	<b>8.04%</b>	<b>743,567.30</b>	<b>138,316.03</b>	<b>-605,251.27</b>	<b>-81.40%</b>
<b>Expense</b>								
<b>Department: 5 - Admin</b>								
511 - ADMINISTRATIVE SALARIES	22,858.82	23,855.60	-996.78	-4.36%	45,932.05	48,140.95	-2,208.90	-4.81%
512 - FRONT DESK	2,516.60	2,082.34	434.26	17.26%	4,876.87	4,414.02	462.85	9.49%
530 - HEALTH & LIFE INSURANCE	10,031.85	11,331.93	-1,300.08	-12.96%	19,606.15	22,663.90	-3,057.75	-15.60%
540 - EDUCATION & TRAINING	588.94	624.72	-35.78	-6.08%	2,280.26	1,748.22	532.04	23.33%
600 - PROMOTION & PUBLICITY	1,084.54	163.49	921.05	84.93%	2,582.24	635.21	1,947.03	75.40%
610 - PROFESSIONAL FEES	1,645.00	2,064.37	-419.37	-25.49%	1,645.00	2,064.37	-419.37	-25.49%
630 - TRANSPORTATION	300.00	300.00	0.00	0.00%	600.00	600.00	0.00	0.00%
650 - BANK/MERCHANT FEES	0.00	0.00	0.00	0.00%	0.00	123.57	-123.57	0.00%
660 - DUES & SUBSCRIPTIONS	132.50	162.98	-30.48	-23.00%	1,335.50	1,416.48	-80.98	-6.06%
670 - COMMUNICATION SERVICES	1,038.55	1,125.80	-87.25	-8.40%	2,074.88	2,147.21	-72.33	-3.49%
680 - SOFTWARE CONTRACTS	4,724.27	12,155.08	-7,430.81	-157.29%	6,304.37	14,419.03	-8,114.66	-128.71%
691 - PRINTING/ DESIGN SERVICES	40.89	33.95	6.94	16.97%	62.13	33.95	28.18	45.36%
710 - ADMINISTRATIVE EXPENSE ACCTS	87.24	45.18	42.06	48.21%	156.45	186.24	-29.79	-19.04%
720 - EMPLOYEE/ PUBLIC RELATIONS	0.00	0.00	0.00	0.00%	155.77	0.00	155.77	100.00%
730 - OFFICE/ ADMIN SUPPLIES	184.29	437.77	-253.48	-137.54%	703.90	522.93	180.97	25.71%
740 - COMPUTER SUPPLIES/ EQUIP	0.00	0.00	0.00	0.00%	2,135.00	2,666.98	-531.98	-24.92%
750 - OFFICE EQUIPMENT	2,378.70	107.75	2,270.95	95.47%	2,568.69	107.75	2,460.94	95.81%
760 - POSTAGE & DELIVERY	56.28	175.43	-119.15	-211.71%	74.96	175.43	-100.47	-134.03%
765 - CONTINGENCY	254.32	0.00	254.32	100.00%	254.32	140.11	114.21	44.91%
<b>Department 5 - Admin Total:</b>	<b>47,922.79</b>	<b>54,666.39</b>	<b>-6,743.60</b>	<b>-14.07%</b>	<b>93,348.54</b>	<b>102,206.35</b>	<b>-8,857.81</b>	<b>-9.49%</b>
<b>Department: 6 - Maintenance</b>								
513 - MAINTENANCE SALARIES	13,206.96	11,942.60	1,264.36	9.57%	24,982.60	25,556.21	-573.61	-2.30%
514 - SEASONAL MAINTENANCE	9,098.08	5,700.00	3,398.08	37.35%	9,098.08	7,620.00	1,478.08	16.25%
810 - MAINTENANCE SERVICES	1,696.30	4,018.89	-2,322.59	-136.92%	5,553.39	6,287.18	-733.79	-13.21%
820 - EQUIPMENT REPAIRS	0.00	520.57	-520.57	0.00%	44.02	570.90	-526.88	-1,196.91%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

SubAccoun...	2024-2025		June Variance		2025-2026		YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
830 - MAINTENANCE SUPPLIES	910.56	1,147.33	-236.77	-26.00%	3,110.25	1,428.29	1,681.96	54.08%
840 - MAINTENANCE MATERIALS	393.49	123.17	270.32	68.70%	891.44	298.27	593.17	66.54%
850 - PETROLEUM PRODUCTS	100.94	1,121.41	-1,020.47	-1,010.97%	1,451.05	1,121.41	329.64	22.72%
860 - MAIN. TOOLS & EQUIPMENT	76.75	67.45	9.30	12.12%	134.78	67.45	67.33	49.96%
870 - PARK LANDSCAPING	0.00	272.58	-272.58	0.00%	1,095.86	272.58	823.28	75.13%
880 - UTILITES - ELECTRIC	0.00	854.34	-854.34	0.00%	5,335.52	5,156.73	178.79	3.35%
881 - UTILITES - NATURAL GAS	494.55	1,269.21	-774.66	-156.64%	494.55	1,296.57	-802.02	-162.17%
882 - UTILITIES - WATER	0.00	159.96	-159.96	0.00%	436.97	159.96	277.01	63.39%
890 - PARK IMPROVEMENTS & REPAIRS	56.22	0.00	56.22	100.00%	56.22	0.00	56.22	100.00%
<b>Department 6 - Maintenance Total:</b>	<b>26,033.85</b>	<b>27,197.51</b>	<b>-1,163.66</b>	<b>-4.47%</b>	<b>52,684.73</b>	<b>49,835.55</b>	<b>2,849.18</b>	<b>5.41%</b>
<b>Expense Total:</b>	<b>73,956.64</b>	<b>81,863.90</b>	<b>-7,907.26</b>	<b>-10.69%</b>	<b>146,033.27</b>	<b>152,041.90</b>	<b>-6,008.63</b>	<b>-4.11%</b>
<b>Fund 01 Surplus (Deficit):</b>	<b>-17,735.94</b>	<b>-21,125.00</b>	<b>-3,389.06</b>	<b>-19.11%</b>	<b>597,534.03</b>	<b>-13,725.87</b>	<b>-611,259.90</b>	<b>-102.30%</b>

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

SubAccount...	2024-2025 June Activity	2025-2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2024-2025 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 11 - Fitness Center</b>								
<b>Revenue</b>								
<b>Department: 7 - Recreation</b>								
490 - PROGRAM REVENUE	71,786.00	76,891.17	5,105.17	7.11%	144,236.05	157,892.17	13,656.12	9.47%
943 - OTHER REVENUES	20.00	0.00	-20.00	-100.00%	23.00	5.00	-18.00	-78.26%
<b>Department 7 - Recreation Total:</b>	<b>71,806.00</b>	<b>76,891.17</b>	<b>5,085.17</b>	<b>7.08%</b>	<b>144,259.05</b>	<b>157,897.17</b>	<b>13,638.12</b>	<b>9.45%</b>
<b>Revenue Total:</b>	<b>71,806.00</b>	<b>76,891.17</b>	<b>5,085.17</b>	<b>7.08%</b>	<b>144,259.05</b>	<b>157,897.17</b>	<b>13,638.12</b>	<b>9.45%</b>
<b>Expense</b>								
<b>Department: 5 - Admin</b>								
511 - ADMINISTRATIVE SALARIES	6,829.87	6,168.88	660.99	9.68%	13,497.09	12,559.19	937.90	6.95%
521 - SS/ MEDICARE	515.08	466.24	48.84	9.48%	1,017.73	949.44	68.29	6.71%
522 - PENSION	532.43	598.42	-65.99	-12.39%	1,048.01	1,173.06	-125.05	-11.93%
530 - HEALTH & LIFE INSURANCE	1,319.08	923.20	395.88	30.01%	2,634.51	1,846.39	788.12	29.92%
600 - PROMOTION & PUBLICITY	500.00	83.13	416.87	83.37%	861.54	83.13	778.41	90.35%
610 - PROFESSIONAL FEES	0.00	150.00	-150.00	0.00%	100.00	150.00	-50.00	-50.00%
650 - BANK/MERCHANT FEES	3,162.00	2,822.90	339.10	10.72%	5,491.18	5,496.67	-5.49	-0.10%
670 - COMMUNICATION SERVICES	35.00	35.00	0.00	0.00%	359.98	364.98	-5.00	-1.39%
680 - SOFTWARE CONTRACTS	201.89	205.25	-3.36	-1.66%	403.78	407.14	-3.36	-0.83%
720 - EMPLOYEE/ PUBLIC RELATIONS	0.00	0.00	0.00	0.00%	53.00	0.00	53.00	100.00%
730 - OFFICE/ ADMIN SUPPLIES	0.00	0.00	0.00	0.00%	548.67	0.00	548.67	100.00%
<b>Department 5 - Admin Total:</b>	<b>13,095.35</b>	<b>11,453.02</b>	<b>1,642.33</b>	<b>12.54%</b>	<b>26,015.49</b>	<b>23,030.00</b>	<b>2,985.49</b>	<b>11.48%</b>
<b>Department: 6 - Maintenance</b>								
810 - MAINTENANCE SERVICES	100.46	42.24	58.22	57.95%	100.46	42.24	58.22	57.95%
830 - MAINTENANCE SUPPLIES	0.00	1,391.76	-1,391.76	0.00%	818.28	2,074.90	-1,256.62	-153.57%
880 - UTILITES - ELECTRIC	0.00	0.00	0.00	0.00%	977.37	897.96	79.41	8.12%
881 - UTILITES - NATURAL GAS	124.18	417.88	-293.70	-236.51%	124.18	417.88	-293.70	-236.51%
<b>Department 6 - Maintenance Total:</b>	<b>224.64</b>	<b>1,851.88</b>	<b>-1,627.24</b>	<b>-724.38%</b>	<b>2,020.29</b>	<b>3,432.98</b>	<b>-1,412.69</b>	<b>-69.93%</b>
<b>Department: 7 - Recreation</b>								
512 - FRONT DESK	10,850.44	11,675.40	-824.96	-7.60%	20,446.87	23,154.35	-2,707.48	-13.24%
515 - CUSTODIANS & FACILITY SUPERVISORS	139.50	131.75	7.75	5.56%	267.38	251.52	15.86	5.93%
516 - PROGRAM WAGES	2,655.00	3,590.41	-935.41	-35.23%	5,480.50	7,820.05	-2,339.55	-42.69%
521 - SS/ MEDICARE	1,043.86	1,177.92	-134.06	-12.84%	2,003.92	2,388.82	-384.90	-19.21%
620 - CONTRACTUAL PROGRAMS	8,892.00	9,846.15	-954.15	-10.73%	15,732.00	9,846.15	5,885.85	37.41%
780 - PROGRAM EQUIPMENT	371.46	614.42	-242.96	-65.41%	1,037.12	1,086.74	-49.62	-4.78%
790 - PROGRAM SUPPLIES	0.00	0.00	0.00	0.00%	0.00	339.50	-339.50	0.00%
<b>Department 7 - Recreation Total:</b>	<b>23,952.26</b>	<b>27,036.05</b>	<b>-3,083.79</b>	<b>-12.87%</b>	<b>44,967.79</b>	<b>44,887.13</b>	<b>80.66</b>	<b>0.18%</b>
<b>Expense Total:</b>	<b>37,272.25</b>	<b>40,340.95</b>	<b>-3,068.70</b>	<b>-8.23%</b>	<b>73,003.57</b>	<b>71,350.11</b>	<b>1,653.46</b>	<b>2.26%</b>
<b>Fund 11 Surplus (Deficit):</b>	<b>34,533.75</b>	<b>36,550.22</b>	<b>2,016.47</b>	<b>5.84%</b>	<b>71,255.48</b>	<b>86,547.06</b>	<b>15,291.58</b>	<b>21.46%</b>

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

SubAccount...	2024-2025				2025-2026			
	June Activity	June Activity	June Variance Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 12 - Before &amp; After School</b>								
<b>Revenue</b>								
<b>Department: 7 - Recreation</b>								
490 - PROGRAM REVENUE	375.00	937.50	562.50	150.00%	84,166.56	61,692.50	-22,474.06	-26.70%
943 - OTHER REVENUES	0.00	0.00	0.00	0.00%	1,000.00	0.00	-1,000.00	-100.00%
<b>Department 7 - Recreation Total:</b>	<b>375.00</b>	<b>937.50</b>	<b>562.50</b>	<b>150.00%</b>	<b>85,166.56</b>	<b>61,692.50</b>	<b>-23,474.06</b>	<b>-27.56%</b>
<b>Revenue Total:</b>	<b>375.00</b>	<b>937.50</b>	<b>562.50</b>	<b>150.00%</b>	<b>85,166.56</b>	<b>61,692.50</b>	<b>-23,474.06</b>	<b>-27.56%</b>
<b>Expense</b>								
<b>Department: 5 - Admin</b>								
610 - PROFESSIONAL FEES	352.50	420.94	-68.44	-19.42%	352.50	420.94	-68.44	-19.42%
<b>Department 5 - Admin Total:</b>	<b>352.50</b>	<b>420.94</b>	<b>-68.44</b>	<b>-19.42%</b>	<b>352.50</b>	<b>420.94</b>	<b>-68.44</b>	<b>-19.42%</b>
<b>Department: 7 - Recreation</b>								
511 - ADMINISTRATIVE SALARIES	12,906.67	7,869.33	5,037.34	39.03%	22,878.34	15,845.91	7,032.43	30.74%
516 - PROGRAM WAGES	14,939.12	13,519.54	1,419.58	9.50%	39,898.65	32,495.02	7,403.63	18.56%
521 - SS/ MEDICARE	2,114.72	1,627.65	487.07	23.03%	4,699.29	3,680.95	1,018.34	21.67%
522 - PENSION	1,221.61	972.34	249.27	20.41%	2,573.07	2,061.83	511.24	19.87%
530 - HEALTH & LIFE INSURANCE	2,403.46	1,283.37	1,120.09	46.60%	3,902.64	2,566.74	1,335.90	34.23%
610 - PROFESSIONAL FEES	0.00	300.00	-300.00	0.00%	100.00	300.00	-200.00	-200.00%
650 - BANK/MERCHANT FEES	17.64	36.58	-18.94	-107.37%	2,353.51	2,238.69	114.82	4.88%
670 - COMMUNICATION SERVICES	124.38	89.18	35.20	28.30%	288.76	178.33	110.43	38.24%
680 - SOFTWARE CONTRACTS	875.47	885.11	-9.64	-1.10%	1,764.54	1,769.18	-4.64	-0.26%
720 - EMPLOYEE/ PUBLIC RELATIONS	106.30	0.00	106.30	100.00%	106.30	0.00	106.30	100.00%
750 - OFFICE EQUIPMENT	217.44	1,401.90	-1,184.46	-544.73%	434.88	1,619.34	-1,184.46	-272.36%
790 - PROGRAM SUPPLIES	575.93	242.44	333.49	57.90%	3,010.09	2,656.44	353.65	11.75%
<b>Department 7 - Recreation Total:</b>	<b>35,502.74</b>	<b>28,227.44</b>	<b>7,275.30</b>	<b>20.49%</b>	<b>82,010.07</b>	<b>65,412.43</b>	<b>16,597.64</b>	<b>20.24%</b>
<b>Expense Total:</b>	<b>35,855.24</b>	<b>28,648.38</b>	<b>7,206.86</b>	<b>20.10%</b>	<b>82,362.57</b>	<b>65,833.37</b>	<b>16,529.20</b>	<b>20.07%</b>
<b>Fund 12 Surplus (Deficit):</b>	<b>-35,480.24</b>	<b>-27,710.88</b>	<b>7,769.36</b>	<b>21.90%</b>	<b>2,803.99</b>	<b>-4,140.87</b>	<b>-6,944.86</b>	<b>-247.68%</b>

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

SubAccount...	2024-2025 June Activity	2025-2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2024-2025 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 13 - Recreation</b>								
<b>Revenue</b>								
<b>Department: 5 - Admin</b>								
480 - PARK USAGE	3,636.50	4,326.75	690.25	18.98%	8,042.50	5,367.25	-2,675.25	-33.26%
942 - TAX REVENUE	14,075.55	610.23	-13,465.32	-95.66%	441,656.36	6,014.31	-435,642.05	-98.64%
<b>Department 5 - Admin Total:</b>	<b>17,712.05</b>	<b>4,936.98</b>	<b>-12,775.07</b>	<b>-72.13%</b>	<b>449,698.86</b>	<b>11,381.56</b>	<b>-438,317.30</b>	<b>-97.47%</b>
<b>Department: 7 - Recreation</b>								
490 - PROGRAM REVENUE	39,380.46	82,428.34	43,047.88	109.31%	304,646.91	121,636.94	-183,009.97	-60.07%
491 - RECREATION CENTER	22,144.50	20,544.00	-1,600.50	-7.23%	41,186.75	44,401.00	3,214.25	7.80%
943 - OTHER REVENUES	850.00	2,375.00	1,525.00	179.41%	1,150.00	4,725.00	3,575.00	310.87%
<b>Department 7 - Recreation Total:</b>	<b>62,374.96</b>	<b>105,347.34</b>	<b>42,972.38</b>	<b>68.89%</b>	<b>346,983.66</b>	<b>170,762.94</b>	<b>-176,220.72</b>	<b>-50.79%</b>
<b>Revenue Total:</b>	<b>80,087.01</b>	<b>110,284.32</b>	<b>30,197.31</b>	<b>37.71%</b>	<b>796,682.52</b>	<b>182,144.50</b>	<b>-614,538.02</b>	<b>-77.14%</b>
<b>Expense</b>								
<b>Department: 5 - Admin</b>								
511 - ADMINISTRATIVE SALARIES	33,654.78	34,568.49	-913.71	-2.71%	62,220.35	67,158.10	-4,937.75	-7.94%
512 - FRONT DESK	2,516.58	2,564.18	-47.60	-1.89%	4,926.32	5,418.11	-491.79	-9.98%
530 - HEALTH & LIFE INSURANCE	11,409.89	13,689.23	-2,279.34	-19.98%	21,978.52	26,956.33	-4,977.81	-22.65%
540 - EDUCATION & TRAINING	588.93	624.69	-35.76	-6.07%	2,254.87	1,748.19	506.68	22.47%
550 - TRAVEL REIMBURSEMENT	0.00	0.00	0.00	0.00%	10.45	0.00	10.45	100.00%
600 - PROMOTION & PUBLICITY	1,084.50	163.46	921.04	84.93%	2,467.47	1,868.15	599.32	24.29%
610 - PROFESSIONAL FEES	352.50	670.94	-318.44	-90.34%	452.50	670.94	-218.44	-48.27%
630 - TRANSPORTATION	300.00	300.00	0.00	0.00%	600.00	600.00	0.00	0.00%
650 - BANK/MERCHANT FEES	3,054.27	4,189.66	-1,135.39	-37.17%	5,626.84	6,522.29	-895.45	-15.91%
660 - DUES & SUBSCRIPTIONS	132.50	162.97	-30.47	-23.00%	1,335.50	1,400.47	-64.97	-4.86%
670 - COMMUNICATION SERVICES	1,123.54	1,175.82	-52.28	-4.65%	2,244.88	2,264.75	-19.87	-0.89%
680 - SOFTWARE CONTRACTS	4,724.29	12,155.10	-7,430.81	-157.29%	6,304.39	13,736.29	-7,431.90	-117.88%
690 - LEGAL/ RECRUITMENT NOTICES	0.00	0.00	0.00	0.00%	0.00	288.00	-288.00	0.00%
691 - PRINTING/ DESIGN SERVICES	40.89	33.95	6.94	16.97%	62.14	33.95	28.19	45.37%
710 - ADMINISTRATIVE EXPENSE ACCTS	0.00	197.81	-197.81	0.00%	52.92	197.81	-144.89	-273.79%
720 - EMPLOYEE/ PUBLIC RELATIONS	327.01	97.98	229.03	70.04%	529.43	97.98	431.45	81.49%
730 - OFFICE/ ADMIN SUPPLIES	184.29	437.81	-253.52	-137.57%	703.90	522.97	180.93	25.70%
740 - COMPUTER SUPPLIES/ EQUIP	0.00	0.00	0.00	0.00%	0.00	625.00	-625.00	0.00%
750 - OFFICE EQUIPMENT	2,244.00	107.75	2,136.25	95.20%	2,433.99	107.75	2,326.24	95.57%
760 - POSTAGE & DELIVERY	56.29	175.46	-119.17	-211.71%	74.98	175.46	-100.48	-134.01%
765 - CONTINGENCY	0.00	0.00	0.00	0.00%	0.00	140.10	-140.10	0.00%
<b>Department 5 - Admin Total:</b>	<b>61,794.26</b>	<b>71,315.30</b>	<b>-9,521.04</b>	<b>-15.41%</b>	<b>114,279.45</b>	<b>130,532.64</b>	<b>-16,253.19</b>	<b>-14.22%</b>
<b>Department: 6 - Maintenance</b>								
513 - MAINTENANCE SALARIES	13,206.93	11,942.60	1,264.33	9.57%	24,682.55	25,556.21	-873.66	-3.54%
810 - MAINTENANCE SERVICES	1,696.28	4,018.89	-2,322.61	-136.92%	5,534.85	6,287.19	-752.34	-13.59%
820 - EQUIPMENT REPAIRS	0.00	520.58	-520.58	0.00%	44.03	570.90	-526.87	-1,196.62%
830 - MAINTENANCE SUPPLIES	910.54	1,147.26	-236.72	-26.00%	3,110.14	1,428.23	1,681.91	54.08%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

SubAccount...			June Variance				YTD Variance	
	2024-2025 June Activity	2025-2026 June Activity	Favorable / (Unfavorable)	Variance %	2024-2025 YTD Activity	2025-2026 YTD Activity	Favorable / (Unfavorable)	Variance %
840 - MAINTENANCE MATERIALS	33.48	123.17	-89.69	-267.89%	531.43	298.27	233.16	43.87%
850 - PETROLEUM PRODUCTS	100.95	1,121.40	-1,020.45	-1,010.85%	1,451.03	1,121.40	329.63	22.72%
860 - MAIN. TOOLS & EQUIPMENT	76.75	67.44	9.31	12.13%	134.78	67.44	67.34	49.96%
870 - PARK LANDSCAPING	0.00	272.55	-272.55	0.00%	1,095.86	272.55	823.31	75.13%
880 - UTILITES - ELECTRIC	0.00	854.35	-854.35	0.00%	5,335.50	5,156.77	178.73	3.35%
881 - UTILITES - NATURAL GAS	494.58	1,269.26	-774.68	-156.63%	494.58	1,296.63	-802.05	-162.17%
882 - UTILITIES - WATER	0.00	159.96	-159.96	0.00%	436.97	159.96	277.01	63.39%
890 - PARK IMPROVEMENTS & REPAIRS	28.11	0.00	28.11	100.00%	28.11	0.00	28.11	100.00%
<b>Department 6 - Maintenance Total:</b>	<b>16,547.62</b>	<b>21,497.46</b>	<b>-4,949.84</b>	<b>-29.91%</b>	<b>42,879.83</b>	<b>42,215.55</b>	<b>664.28</b>	<b>1.55%</b>
<b>Department: 7 - Recreation</b>								
515 - CUSTODIANS & FACILITY SUPERVISORS	6,697.95	6,201.16	496.79	7.42%	13,339.08	11,956.46	1,382.62	10.37%
516 - PROGRAM WAGES	19,620.84	18,294.23	1,326.61	6.76%	23,620.41	21,996.99	1,623.42	6.87%
571 - BEVERAGE COST	195.00	0.00	195.00	100.00%	195.00	0.00	195.00	100.00%
620 - CONTRACTUAL PROGRAMS	17,361.62	14,515.80	2,845.82	16.39%	18,083.99	20,869.67	-2,785.68	-15.40%
774 - SPECIAL EVENTS	2,646.84	1,167.54	1,479.30	55.89%	3,492.16	2,767.24	724.92	20.76%
780 - PROGRAM EQUIPMENT	907.30	170.00	737.30	81.26%	1,128.43	170.00	958.43	84.93%
790 - PROGRAM SUPPLIES	542.34	4,816.73	-4,274.39	-788.14%	1,957.73	5,517.35	-3,559.62	-181.82%
<b>Department 7 - Recreation Total:</b>	<b>47,971.89</b>	<b>45,165.46</b>	<b>2,806.43</b>	<b>5.85%</b>	<b>61,816.80</b>	<b>63,277.71</b>	<b>-1,460.91</b>	<b>-2.36%</b>
<b>Expense Total:</b>	<b>126,313.77</b>	<b>137,978.22</b>	<b>-11,664.45</b>	<b>-9.23%</b>	<b>218,976.08</b>	<b>236,025.90</b>	<b>-17,049.82</b>	<b>-7.79%</b>
<b>Fund 13 Surplus (Deficit):</b>	<b>-46,226.76</b>	<b>-27,693.90</b>	<b>18,532.86</b>	<b>40.09%</b>	<b>577,706.44</b>	<b>-53,881.40</b>	<b>-631,587.84</b>	<b>-109.33%</b>
<b>Total Surplus (Deficit):</b>	<b>-64,909.19</b>	<b>-39,979.56</b>	<b>24,929.63</b>	<b>38.41%</b>	<b>1,249,299.94</b>	<b>14,798.92</b>	<b>-1,234,501.02</b>	<b>-98.82%</b>

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2025

**Fund Summary**

Fund	2024-2025		2025-2026		June Variance		YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - General	-17,735.94	-21,125.00	-3,389.06	-19.11%	597,534.03	-13,725.87	-611,259.90	-102.30%
11 - Fitness Center	34,533.75	36,550.22	2,016.47	5.84%	71,255.48	86,547.06	15,291.58	21.46%
12 - Before & After School	-35,480.24	-27,710.88	7,769.36	21.90%	2,803.99	-4,140.87	-6,944.86	-247.68%
13 - Recreation	-46,226.76	-27,693.90	18,532.86	40.09%	577,706.44	-53,881.40	-631,587.84	-109.33%
<b>Total Surplus (Deficit):</b>	<b>-64,909.19</b>	<b>-39,979.56</b>	<b>24,929.63</b>	<b>38.41%</b>	<b>1,249,299.94</b>	<b>14,798.92</b>	<b>-1,234,501.02</b>	<b>-98.82%</b>



Park District of La Grange, IL

# Special Recreation Funds

## Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Revenue</b>						
<b>Department: 5 - Admin</b>						
<a href="#">14-5-00-40000</a>	PROPERTY TAXES - PENSION	53,770.00	53,770.00	36.93	78.20	53,691.80
<a href="#">15-5-00-40000</a>	PROPERTY TAXES - P&L	27,434.00	27,434.00	18.47	38.96	27,395.04
<a href="#">16-5-00-40000</a>	PROPERTY TAXES - INS	54,867.00	54,867.00	36.93	78.20	54,788.80
<a href="#">16-5-00-43000</a>	MISCELLANEOUS INCOME	3,000.00	3,000.00	0.00	0.00	3,000.00
<a href="#">17-5-00-40000</a>	PROPERTY TAXES - AUDIT	10,974.00	10,974.00	7.39	15.58	10,958.42
<a href="#">18-5-00-40000</a>	PROPERTY TAXES - SPEC REC	407,329.00	407,329.00	275.00	519.38	406,809.62
<a href="#">19-5-00-40000</a>	PROPERTY TAXES - SS	120,708.00	120,708.00	81.24	171.95	120,536.05
	<b>Department: 5 - Admin Total:</b>	<b>678,082.00</b>	<b>678,082.00</b>	<b>455.96</b>	<b>902.27</b>	<b>677,179.73</b>
	<b>Revenue Total:</b>	<b>678,082.00</b>	<b>678,082.00</b>	<b>455.96</b>	<b>902.27</b>	
<b>Expense</b>						
<b>Department: 5 - Admin</b>						
<a href="#">14-5-00-53100</a>	PENSION CONTRIBUTIONS	152,409.84	152,409.84	6,963.20	13,562.69	138,847.15
<a href="#">16-5-00-61200</a>	LIABILITY INSURANCE	84,362.80	84,362.80	42,182.64	42,182.64	42,180.16
<a href="#">16-5-00-61210</a>	UNEMPLOYMENT COMP	5,000.00	5,000.00	0.00	10,149.00	-5,149.00
<a href="#">17-5-00-61100</a>	AUDIT SERVICES	17,300.00	17,300.00	17,800.00	17,800.00	-500.00
<a href="#">18-5-00-50100</a>	TRANSFER OUT	125,000.00	125,000.00	0.00	0.00	125,000.00
<a href="#">18-5-00-51100</a>	WAGES - ADMIN	28,469.00	28,469.00	1,928.98	3,846.34	24,622.66
<a href="#">18-5-00-53001</a>	HEALTH INSURANCE	0.00	0.00	467.78	935.55	-935.55
<a href="#">18-5-00-61300</a>	SEASPAR CONTRIBUTIONS	164,720.00	164,720.00	0.00	82,360.00	82,360.00
<a href="#">18-5-00-61310</a>	RECREATION INCLUSION	10,000.00	10,000.00	0.00	0.00	10,000.00
<a href="#">18-5-00-72013</a>	SEASPAR EVENTS	1,000.00	1,000.00	0.00	0.00	1,000.00
<a href="#">18-5-00-82012</a>	REPAIRS - REC VAN	600.00	600.00	0.00	0.00	600.00
<a href="#">18-5-00-85016</a>	PETRO PROD - REC VAN	400.00	400.00	0.00	0.00	400.00
<a href="#">18-5-00-93040</a>	ADA COMPLIANCE	1,500.00	1,500.00	0.00	0.00	1,500.00
<a href="#">19-5-00-53200</a>	EMPLOYER MATCH SS & MEDICARE	131,409.63	131,409.63	8,958.28	16,657.73	114,751.90
	<b>Department: 5 - Admin Total:</b>	<b>722,171.27</b>	<b>722,171.27</b>	<b>78,300.88</b>	<b>187,493.95</b>	<b>534,677.32</b>
<b>Department: 6 - Maintenance</b>						
<a href="#">15-6-00-90110</a>	PAVEMENT/LIGHTING	25,000.00	25,000.00	0.00	0.00	25,000.00
<a href="#">15-6-00-90120</a>	MISCELLANEOUS REPAIRS	5,000.00	5,000.00	0.00	0.00	5,000.00
<a href="#">16-6-00-53300</a>	FIRST AID SUPPLIES	1,500.00	1,500.00	0.00	121.21	1,378.79
<a href="#">16-6-00-53301</a>	PRE-EMPLOYMENT PHYSICALS	2,000.00	2,000.00	520.00	650.00	1,350.00
<a href="#">16-6-00-53302</a>	PDRMA TRAINING	800.00	800.00	0.00	0.00	800.00
<a href="#">16-6-00-53303</a>	SAFETY TRAINING	600.00	600.00	0.00	0.00	600.00
<a href="#">16-6-00-53304</a>	SAFETY LICENSES	1,500.00	1,500.00	937.20	937.20	562.80
<a href="#">16-6-00-53305</a>	INCENTIVES	250.00	250.00	0.00	0.00	250.00
<a href="#">16-6-00-73200</a>	SUPPLIES - SAFETY & RISK MGMT	750.00	750.00	0.00	469.84	280.16
<a href="#">16-6-00-73230</a>	EQUIP - SAFETY INSPECTIONS	11,350.00	11,350.00	769.70	769.70	10,580.30
<a href="#">18-6-00-81022</a>	PORTABLE TOILETS	1,000.00	1,000.00	0.00	0.00	1,000.00
<a href="#">18-6-00-84031</a>	PLAY SURFACES	6,912.00	6,912.00	0.00	0.00	6,912.00
	<b>Department: 6 - Maintenance Total:</b>	<b>56,662.00</b>	<b>56,662.00</b>	<b>2,226.90</b>	<b>2,947.95</b>	<b>53,714.05</b>
	<b>Expense Total:</b>	<b>778,833.27</b>	<b>778,833.27</b>	<b>80,527.78</b>	<b>190,441.90</b>	
	<b>Total Surplus (Deficit):</b>	<b>-100,751.27</b>	<b>-100,751.27</b>	<b>-80,071.82</b>	<b>-189,539.63</b>	

Special Recreation Funds

For Fiscal: 2025-2026 Period Ending: 06/30/2025

**Group Summary**

Department	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Revenue</b>					
5 - Admin	678,082.00	678,082.00	455.96	902.27	677,179.73
<b>Revenue Total:</b>	<b>678,082.00</b>	<b>678,082.00</b>	<b>455.96</b>	<b>902.27</b>	<b>677,179.73</b>
<b>Expense</b>					
5 - Admin	722,171.27	722,171.27	78,300.88	187,493.95	534,677.32
6 - Maintenance	56,662.00	56,662.00	2,226.90	2,947.95	53,714.05
<b>Expense Total:</b>	<b>778,833.27</b>	<b>778,833.27</b>	<b>80,527.78</b>	<b>190,441.90</b>	<b>588,391.37</b>
<b>Total Surplus (Deficit):</b>	<b>-100,751.27</b>	<b>-100,751.27</b>	<b>-80,071.82</b>	<b>-189,539.63</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
14 - IMRF Pension	-98,639.84	-98,639.84	-6,926.27	-13,484.49	-85,155.35
15 - Paving & Lighting	-2,566.00	-2,566.00	18.47	38.96	-2,604.96
16 - Liability Insurance	-50,245.80	-50,245.80	-44,372.61	-55,201.39	4,955.59
17 - Audit	-6,326.00	-6,326.00	-17,792.61	-17,784.42	11,458.42
18 - Special Recreation	67,728.00	67,728.00	-2,121.76	-86,622.51	154,350.51
19 - Social Security/ Medicare	-10,701.63	-10,701.63	-8,877.04	-16,485.78	5,784.15
<b>Total Surplus (Deficit):</b>	<b>-100,751.27</b>	<b>-100,751.27</b>	<b>-80,071.82</b>	<b>-189,539.63</b>	

PARK DISTRICT OF LA GRANGE  
536 EAST AVENUE  
LA GRANGE, IL 60525

MEMORANDUM

TO: Finance Chair  
FROM: Jamie Hollock  
RE: Consolidated Vouchers dated 7/14/2025

If this voucher is removed from the consent agenda, the financial report for the month of June should be noted and allowed to stand for audit, and a motion be made and seconded to approve the Consolidated Vouchers dated July 14, 2025 in the amount of  
A roll call vote is required.

\$ 592,023.09

CONSOLIDATED VOUCHERS

Fund Code	Accounts Payable Vouchers & P Card Purchases		
1	General Fund	57,064.10	
4	Debt Service	-	
11	Fitness Center	13,138.51	
12	BASE Program	4,319.29	
13	Recreation Fund	38,302.04	
15	Paving & Lighting	-	
16	Liability Insurance	44,063.39	
17	Audit	17,800.00	
18	Special Recreation for Handicapped	-	
36	Capital Projects	217,397.06	
			392,084.39
Recreation Refunds			2,103.00
Imprest Checks:			
	AT&T	Internet	287.92
	Comcast	Internet	272.40
	Waste Management	Waste Services	1,621.95
			2,182.27
Merchant Service & Bank Fees			7,049.14
Payroll for the pay dates through June (2 pay periods)			188,604.29
Includes monthly Social Security, Medicare, IMRF contributions, & Paycom Fees.			
			\$ 592,023.09



# Expense Approval Report

By Vendor Name

Payment Dates 6/3/2025 - 6/30/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: AC2100 - ACCESS ONE INC</b>					
ACCESS ONE INC	6929910	06/18/2025	LOCAL PHONE SERVICE	01-5-00-42610	25.00
ACCESS ONE INC	6929910	06/18/2025	LOCAL PHONE SERVICE	01-5-00-67011	672.52
ACCESS ONE INC	6929910	06/18/2025	LOCAL PHONE SERVICE	13-5-00-67011	672.52
<b>Vendor AC2100 - ACCESS ONE INC Total:</b>					<b>1,370.04</b>
<b>Vendor: AD2155 - ADVANCED TURF SOLUTIONS</b>					
ADVANCED TURF SOLUTIONS	SO1297228	06/04/2025	GAME ON HERBICIDE	01-6-00-81021	798.00
ADVANCED TURF SOLUTIONS	SO1297228	06/04/2025	GAME ON HERBICIDE	13-6-00-81021	798.00
<b>Vendor AD2155 - ADVANCED TURF SOLUTIONS Total:</b>					<b>1,596.00</b>
<b>Vendor: AN7606 - ANCEL GLINK P.C.</b>					
ANCEL GLINK P.C.	8494362-061225	06/18/2025	LEGAL SERV THRU 5/31/25	01-5-00-61000	1,964.37
ANCEL GLINK P.C.	8494362-061225	06/18/2025	LEGAL SERV THRU 5/31/25	12-5-00-61000	420.94
ANCEL GLINK P.C.	8494362-061225	06/18/2025	LEGAL SERV THRU 5/31/25	13-5-00-61000	420.94
<b>Vendor AN7606 - ANCEL GLINK P.C. Total:</b>					<b>2,806.25</b>
<b>Vendor: BMO - BMO HARRIS</b>					
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Director of Rec NRPA Confere...	01-5-00-54030	372.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	NRPA Annual Conference Regi...	01-5-00-54030	372.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	ED National Conference	01-5-00-54030	372.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	turf grass pesticide test	01-5-00-54040	6.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	banners for pet parade, busin...	01-5-00-60011	121.06
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	no motorized vehicle signs	01-5-00-60011	73.90
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	roller for hop scotch applicati...	01-5-00-60012	23.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Facebook ad for Base and su...	01-5-00-60020	16.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Ad for gymnastics and base	01-5-00-60020	15.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	summer brochure and La Gra...	01-5-00-60020	18.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	facebook ad for base	01-5-00-60020	2.30
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Monthly E-Newsletter Subscri...	01-5-00-60030	100.73
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Monthly E-Newsletter Subscri...	01-5-00-60030	100.73
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Notary Registration-Madonna...	01-5-00-66025	16.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Lunch Collaboration	01-5-00-71010	50.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Staff Thank You Treats	01-5-00-71010	49.58
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Panera bagels for Staff Recogn...	01-5-00-71013	40.76
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Wireless keyboard and mouse ..	01-5-00-74011	27.99
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	New UPS Units Computer Net...	01-5-00-74011	125.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Mouse for Executive Director ...	01-5-00-74011	13.99
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	New UPS Units Computer Net...	01-5-00-74013	500.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	New UPS Units Computer Net...	01-5-00-74014	2,000.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Bench Memorial Plaque	01-5-00-76500	140.11
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Toro Hydraulic Line	01-6-00-82011	50.33
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Fluorescent tube bulbs-30pk	01-6-00-83012	51.14
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Gordon bathroom faucet	01-6-00-84044	175.10
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	containers for group fitness e...	11-6-00-83012	13.46
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Fitness equip(hardware kit, w...	11-7-00-78000	253.32
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Precor adj. fitness bench pad ...	11-7-00-78000	158.97
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Precor cable pulley tax credit	11-7-00-78000	-1.12
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	2 new tricep ropes	11-7-00-78000	36.08
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Precor replacement cable pull...	11-7-00-78000	25.07
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Zoom Account Yearly Fee for F...	11-7-00-79000	159.90
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Supplies for group fitness clas...	11-7-00-79000	179.60
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	SFX Cell Phone Monthly Fee	12-7-00-67033	34.15
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	iPad Data Plan for BASE & Pre...	12-7-00-75026	217.44
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-21-79000	6.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-21-79000	4.33

## Expense Approval Report

Payment Dates: 6/3/2025 - 6/30/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-21-79110	99.12
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Food for FR, CP, BA, SFX, and ...	12-7-21-79110	2.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	afternoon snacks for all sites	12-7-21-79110	12.54
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	food for SFX, CP, OG, BA, and ...	12-7-21-79110	2.46
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-21-79110	17.02
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-21-79110	51.21
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-21-79110	96.75
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-21-79110	108.35
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-21-79110	43.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-22-79000	4.33
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	food for SFX, CP, OG, BA, and ...	12-7-22-79110	2.46
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	afternoon snacks for all sites	12-7-22-79110	6.27
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-22-79110	51.21
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-22-79110	60.45
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-22-79110	66.73
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-22-79110	96.75
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	CP yogurt	12-7-22-79110	6.78
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-22-79110	15.34
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-22-79110	4.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-22-79110	43.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Food for FR, CP, BA, SFX, and ...	12-7-22-79110	17.47
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-23-79000	4.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-23-79000	4.33
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-23-79110	15.95
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-23-79110	51.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-23-79110	6.90
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-23-79110	96.75
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	afternoon snacks for all sites	12-7-23-79110	6.27
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-23-79110	43.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	food for SFX, CP, OG, BA, and ...	12-7-23-79110	2.46
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-23-79110	51.21
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-24-79000	4.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-24-79000	4.33
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-24-79110	43.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-24-79110	71.16
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-24-79110	47.80
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Food for FR, CP, BA, SFX, and ...	12-7-24-79110	10.14
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-24-79110	51.21
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-24-79110	96.75
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-24-79110	4.44
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	afternoon snacks for all sites	12-7-24-79110	6.27
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-25-79000	6.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-25-79000	4.33
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-25-79110	19.28
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-25-79110	51.21
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-25-79110	43.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-25-79110	96.75
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	food for SFX, CP, OG, BA, and ...	12-7-25-79110	8.60
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	afternoon snacks for all sites	12-7-25-79110	12.54
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-25-79110	159.24
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-25-79110	170.38
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Food for FR, CP, BA, SFX, and ...	12-7-25-79110	10.70
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-27-79000	4.33
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-27-79000	4.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	food for SFX, CP, OG, BA, and ...	12-7-27-79110	11.21
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	all sites snacks/supplies	12-7-27-79110	63.67
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	afternoon snacks for all sites	12-7-27-79110	6.27
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-27-79110	51.16
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Food for FR, CP, BA, SFX, and ...	12-7-27-79110	2.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-27-79110	43.69

Expense Approval Report

Payment Dates: 6/3/2025 - 6/30/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-27-79110	96.75
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	snacks for all sites	12-7-27-79110	104.81
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	ED National Conference	13-5-00-54030	372.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	NRPA Annual Conference Regi...	13-5-00-54030	372.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Director of Rec NRPA Confere...	13-5-00-54030	372.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	turf grass pesticide test	13-5-00-54040	6.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	no motorized vehicle signs	13-5-00-60011	73.90
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	banners for pet parade, busin...	13-5-00-60011	121.06
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	roller for hop scotch applicati...	13-5-00-60012	22.99
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	hop scotch	13-5-00-60020	1,083.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	one additional hop scotch	13-5-00-60020	150.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Ad for gymnastics and base	13-5-00-60020	15.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	summer brochure and La Gra...	13-5-00-60020	18.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Facebook ad for Base and su...	13-5-00-60020	16.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	facebook ad for base	13-5-00-60020	2.30
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Monthly E-Newsletter Subscri...	13-5-00-60030	100.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Monthly E-Newsletter Subscri...	13-5-00-60030	100.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Rec Supervisor Ad	13-5-00-69020	288.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	New UPS Units Computer Net...	13-5-00-74011	125.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	New UPS Units Computer Net...	13-5-00-74013	500.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Bench Memorial Plaque	13-5-00-76500	140.10
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Toro Hydraulic Line	13-6-00-82011	50.32
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Fluorescent tube bulbs-30pk	13-6-00-83012	51.14
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Gordon bathroom faucet	13-6-00-84044	175.10
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Game balls for flag football le...	13-7-01-79000	418.50
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Craft for Story & Craft Advent...	13-7-03-79000	11.99
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Field Trip 2025 T, Q, and A. De...	13-7-07-62000	250.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Camp Workshop 2025 for staff	13-7-07-62000	40.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Field Trip 2025 A. Deposit	13-7-07-62000	457.80
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Field Trip 2025 Q and A Depos...	13-7-07-62000	314.82
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Preschool End of Year Party S...	13-7-07-79000	142.42
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Canvas Totes for Preschool Cr...	13-7-08-79000	18.99
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	iPad Data Plan for BASE & Pre...	13-7-08-79000	108.72
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	First Aid supplies	16-6-00-53300	127.13
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	First Aid Supply- credit (tax)	16-6-00-53300	-5.92
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Fuel Labels	16-6-00-73200	19.97
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	AED Batteries	16-6-00-73200	385.00
BMO HARRIS	H42420250528qayqgtpmu	05/27/2025	Weather Radio	16-6-00-73200	64.87
<b>Vendor BMO - BMO HARRIS Total:</b>					<b>14,838.95</b>

Vendor: CA0500 - CANTEEN REFRESHMENT SERVICES

CANTEEN REFRESHMENT SERV..	ORD357354	06/04/2025	WATER MACHINES RENTAL 5/...	01-5-00-73030	52.67
CANTEEN REFRESHMENT SERV..	ORD357354	06/04/2025	WATER MACHINES RENTAL 5/...	13-5-00-73030	52.67
CANTEEN REFRESHMENT SERV..	ORD358500	06/18/2025	WATER MACHINES FILTER CH...	01-5-00-73030	115.00
CANTEEN REFRESHMENT SERV..	ORD358500	06/18/2025	WATER MACHINES FILTER CH...	13-5-00-73030	115.00
<b>Vendor CA0500 - CANTEEN REFRESHMENT SERVICES Total:</b>					<b>335.34</b>

Vendor: CA6722 - CASE LOTS INC

CASE LOTS INC	1204	06/18/2025	TP/SOAP/AIR FRESH/CAN LIN...	01-6-00-83011	179.66
CASE LOTS INC	1204	06/18/2025	TP/SOAP/AIR FRESH/CAN LIN...	01-6-00-83020	32.90
CASE LOTS INC	1204	06/18/2025	TP/SOAP/AIR FRESH/CAN LIN...	11-6-00-83010	79.90
CASE LOTS INC	1204	06/18/2025	TP/SOAP/AIR FRESH/CAN LIN...	11-6-00-83011	153.99
CASE LOTS INC	1204	06/18/2025	TP/SOAP/AIR FRESH/CAN LIN...	13-6-00-83011	179.65
CASE LOTS INC	1204	06/18/2025	TP/SOAP/AIR FRESH/CAN LIN...	13-6-00-83020	32.90
CASE LOTS INC	1214	06/18/2025	SPARTAN CLEANER FOR LOCK...	11-6-00-83010	278.00
CASE LOTS INC	1356	06/18/2025	TOILET PAPER	01-6-00-83011	34.86
CASE LOTS INC	1356	06/18/2025	TOILET PAPER	11-6-00-83011	29.88
CASE LOTS INC	1356	06/18/2025	TOILET PAPER	13-6-00-83011	34.86
<b>Vendor CA6722 - CASE LOTS INC Total:</b>					<b>1,036.60</b>

Vendor: CIUNIF - CINTAS CORPORATION LOC 344

CINTAS CORPORATION LOC 3...	4228675667	06/04/2025	UNIFORMS	01-6-00-81030	48.97
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Expense Approval Report

Payment Dates: 6/3/2025 - 6/30/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
CINTAS CORPORATION LOC 3...	4228675667	06/04/2025	UNIFORMS	13-6-00-81030	48.97
CINTAS CORPORATION LOC 3...	4229404587	06/04/2025	UNIFORMS	01-6-00-81030	48.97
CINTAS CORPORATION LOC 3...	4229404587	06/04/2025	UNIFORMS	13-6-00-81030	48.97
CINTAS CORPORATION LOC 3...	4230220407	06/04/2025	UNIFORMS	01-6-00-81030	48.97
CINTAS CORPORATION LOC 3...	4230220407	06/04/2025	UNIFORMS	13-6-00-81030	48.97
CINTAS CORPORATION LOC 3...	4230881489	06/04/2025	UNIFORMS	01-6-00-81030	44.97
CINTAS CORPORATION LOC 3...	4230881489	06/04/2025	UNIFORMS	13-6-00-81030	44.97
CINTAS CORPORATION LOC 3...	4231729159	06/04/2025	UNIFORMS	01-6-00-81030	44.97
CINTAS CORPORATION LOC 3...	4231729159	06/04/2025	UNIFORMS	13-6-00-81030	44.97

**Vendor CIUNIF - CINTAS CORPORATION LOC 344 Total: 473.70**

**Vendor: CO6878-1 - COM ED**

COM ED	1626174000-052125	06/04/2025	ELECTRIC-GORDON	01-6-14-88000	695.91
COM ED	1626174000-052125	06/04/2025	ELECTRIC-GORDON	13-6-14-88000	695.91
COM ED	3105074000-052125	06/04/2025	ELECTRIC-GILBERT	01-6-11-88000	82.83
COM ED	3105074000-052125	06/04/2025	ELECTRIC-GILBERT	13-6-11-88000	82.84
COM ED	9643039000-052125	06/04/2025	ELECTRIC-DENNING	01-6-10-88000	75.60
COM ED	9643039000-052125	06/04/2025	ELECTRIC-DENNING	13-6-10-88000	75.60

**Vendor CO6878-1 - COM ED Total: 1,708.69**

**Vendor: CO7226 - CONSTELLATION NEWENERGY - GAS DIVISION**

CONSTELLATION NEWENERGY...	4320645-1	06/04/2025	NATURAL GAS-536 EAST AVE-...	01-6-20-88100	344.80
CONSTELLATION NEWENERGY...	4320645-1	06/04/2025	NATURAL GAS-536 EAST AVE-...	13-6-20-88100	344.81
CONSTELLATION NEWENERGY...	4320645-2	06/04/2025	NATURAL GAS-536 EAST AVE-...	01-6-20-88100	417.88
CONSTELLATION NEWENERGY...	4320645-2	06/04/2025	NATURAL GAS-536 EAST AVE-...	11-6-20-88100	417.88
CONSTELLATION NEWENERGY...	4320645-2	06/04/2025	NATURAL GAS-536 EAST AVE-...	13-6-20-88100	417.88
CONSTELLATION NEWENERGY...	4320646-1	06/04/2025	NATURAL GAS-GORDON-90 L...	01-6-14-88100	36.66
CONSTELLATION NEWENERGY...	4320646-1	06/04/2025	NATURAL GAS-GORDON-90 L...	13-6-14-88100	36.66
CONSTELLATION NEWENERGY...	4320646-2	06/04/2025	NATURAL GAS-SEDGWICK-600...	01-6-12-88100	107.26
CONSTELLATION NEWENERGY...	4320646-2	06/04/2025	NATURAL GAS-SEDGWICK-600...	13-6-12-88100	107.26
CONSTELLATION NEWENERGY...	4320646-3	06/04/2025	NATURAL GAS-GILBERT-55 N G...	01-6-11-88100	60.35
CONSTELLATION NEWENERGY...	4320646-3	06/04/2025	NATURAL GAS-GILBERT-55 N G...	13-6-11-88100	60.35
CONSTELLATION NEWENERGY...	4320646-4	06/04/2025	NATURAL GAS-COMM CTR-20...	01-6-13-88100	90.24
CONSTELLATION NEWENERGY...	4320646-4	06/04/2025	NATURAL GAS-COMM CTR-20...	13-6-13-88100	90.25
CONSTELLATION NEWENERGY...	4327703-1	06/18/2025	NATURAL GAS-GORDON-90 L...	01-6-14-88100	41.62
CONSTELLATION NEWENERGY...	4327703-1	06/18/2025	NATURAL GAS-GORDON-90 L...	13-6-14-88100	41.63
CONSTELLATION NEWENERGY...	4327703-2	06/18/2025	NATURAL GAS-SEDGWICK-600...	01-6-12-88100	46.47
CONSTELLATION NEWENERGY...	4327703-2	06/18/2025	NATURAL GAS-SEDGWICK-600...	13-6-12-88100	46.48
CONSTELLATION NEWENERGY...	4327703-3	06/18/2025	NATURAL GAS-GILBERT-55 N G...	01-6-11-88100	38.41
CONSTELLATION NEWENERGY...	4327703-3	06/18/2025	NATURAL GAS-GILBERT-55 N G...	13-6-11-88100	38.41
CONSTELLATION NEWENERGY...	4327703-4	06/18/2025	NATURAL GAS-COMM CTR-20...	01-6-13-88100	68.80
CONSTELLATION NEWENERGY...	4327703-4	06/18/2025	NATURAL GAS-COMM CTR-20...	13-6-13-88100	68.80

**Vendor CO7226 - CONSTELLATION NEWENERGY - GAS DIVISION Total: 2,922.90**

**Vendor: DA2510 - DANZAN RYU CHICAGO CORP**

DANZAN RYU CHICAGO CORP	06262025-28	06/04/2025	JUJITSU EARLY SUMR PROG	13-7-01-62000	8,745.00
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**Vendor DA2510 - DANZAN RYU CHICAGO CORP Total: 8,745.00**

**Vendor: BR9018 - DAUNN ROUND**

DAUNN ROUND	202506-04	06/25/2025	SPA SCIENCE 6/9-6/13 5 PAR...	13-7-03-62000	1,000.00
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**Vendor BR9018 - DAUNN ROUND Total: 1,000.00**

**Vendor: DI7800 - DIRECT FITNESS SOLUTIONS**

DIRECT FITNESS SOLUTIONS	0600523-IN	06/18/2025	PRECOR AB MACHINE REPAIR	11-7-00-78000	419.85
DIRECT FITNESS SOLUTIONS	0205445-IN	06/18/2025	GYM WIPES	11-6-00-83010	828.00

**Vendor DI7800 - DIRECT FITNESS SOLUTIONS Total: 1,247.85**

**Vendor: BA2089 - FREYA E. CRAIG SMITH**

FREYA E. CRAIG SMITH	2025-5.3-FIT	06/04/2025	GRP FITNESS CALSSES 5/17-5/...	11-7-00-62100	4,680.00
FREYA E. CRAIG SMITH	2025-6.1-FIT	06/18/2025	GRP FIT CLASSES 5/31-6/13 & ...	11-7-00-62100	5,006.25

**Vendor BA2089 - FREYA E. CRAIG SMITH Total: 9,686.25**

**Vendor: MI1688 - GAYLE WALSWORTH**

GAYLE WALSWORTH	20394	06/18/2025	CAMP ENTERTAINMENT IN-H...	13-7-07-62000	300.00
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**Vendor MI1688 - GAYLE WALSWORTH Total: 300.00**

Expense Approval Report

Payment Dates: 6/3/2025 - 6/30/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: HO4142 - HOME DEPOT CREDIT SERVICES</b>					
HOME DEPOT CREDIT SERVICES	4041089	06/04/2025	PLUMBING PARTS	01-6-00-84044	6.37
HOME DEPOT CREDIT SERVICES	4041089	06/04/2025	PLUMBING PARTS	13-6-00-84044	6.37
HOME DEPOT CREDIT SERVICES	2013469	06/05/2025	REISSUE CK 41333 HOME DEP...	01-6-00-83010	36.71
HOME DEPOT CREDIT SERVICES	2013469	06/05/2025	REISSUE CK 41333 HOME DEP...	01-6-00-86017	13.49
HOME DEPOT CREDIT SERVICES	2013469	06/05/2025	REISSUE CK 41333 HOME DEP...	13-6-00-83010	36.70
HOME DEPOT CREDIT SERVICES	2013469	06/05/2025	REISSUE CK 41333 HOME DEP...	13-6-00-86017	13.48
<b>Vendor HO4142 - HOME DEPOT CREDIT SERVICES Total:</b>					<b>113.12</b>
<b>Vendor: HO2110 - HORTON'S OF LA GRANGE</b>					
HORTON'S OF LA GRANGE	201431	06/04/2025	FASTENERS	01-6-00-84041	5.80
HORTON'S OF LA GRANGE	201431	06/04/2025	FASTENERS	13-6-00-84041	5.80
<b>Vendor HO2110 - HORTON'S OF LA GRANGE Total:</b>					<b>11.60</b>
<b>Vendor: IL8015 - ILLINOIS STATE POLICE</b>					
ILLINOIS STATE POLICE	20250500229	06/18/2025	COST CENTER 00229 / BACKG...	01-5-00-61020	100.00
ILLINOIS STATE POLICE	20250500229	06/18/2025	COST CENTER 00229 / BACKG...	11-5-00-61020	150.00
ILLINOIS STATE POLICE	20250500229	06/18/2025	COST CENTER 00229 / BACKG...	12-7-00-61020	300.00
ILLINOIS STATE POLICE	20250500229	06/18/2025	COST CENTER 00229 / BACKG...	13-5-00-61020	250.00
<b>Vendor IL8015 - ILLINOIS STATE POLICE Total:</b>					<b>800.00</b>
<b>Vendor: BE1050 - JENNIFER BECHTOLD</b>					
JENNIFER BECHTOLD	37AN2S	06/04/2025	ED AIRFARE NRPA CONF	01-5-00-54030	178.74
JENNIFER BECHTOLD	37AN2S	06/04/2025	ED AIRFARE NRPA CONF	13-5-00-54030	178.75
<b>Vendor BE1050 - JENNIFER BECHTOLD Total:</b>					<b>357.49</b>
<b>Vendor: KO2997 - KONICA MINOLTA BUSINESS</b>					
KONICA MINOLTA BUSINESS	502428573	06/18/2025	COPY MACHINE-FITNESS CEN...	11-6-00-81031	42.24
KONICA MINOLTA BUSINESS	502429056	06/18/2025	COPY MACHINE-MAIN OFFICE	01-5-00-69120	33.95
KONICA MINOLTA BUSINESS	502429056	06/18/2025	COPY MACHINE-MAIN OFFICE	01-6-00-81031	14.45
KONICA MINOLTA BUSINESS	502429056	06/18/2025	COPY MACHINE-MAIN OFFICE	12-7-00-79000	47.65
KONICA MINOLTA BUSINESS	502429056	06/18/2025	COPY MACHINE-MAIN OFFICE	13-5-00-69120	33.95
KONICA MINOLTA BUSINESS	502429056	06/18/2025	COPY MACHINE-MAIN OFFICE	13-6-00-81031	14.45
<b>Vendor KO2997 - KONICA MINOLTA BUSINESS Total:</b>					<b>186.69</b>
<b>Vendor: LA7598 - LANDWORKS LTD</b>					
LANDWORKS LTD	240072-3	06/18/2025	PMT APP 3 - WAIOLA LPARK	36-5-15-96501	196,150.16
<b>Vendor LA7598 - LANDWORKS LTD Total:</b>					<b>196,150.16</b>
<b>Vendor: LA1483 - LAUTERBACH &amp; AMEN LLP</b>					
LAUTERBACH & AMEN LLP	105355	06/18/2025	AUDIT SERVICES	17-5-00-61100	17,800.00
<b>Vendor LA1483 - LAUTERBACH &amp; AMEN LLP Total:</b>					<b>17,800.00</b>
<b>Vendor: SC0979 - MATTHEW T. SCHERER</b>					
MATTHEW T. SCHERER	1	06/25/2025	CAMP IN-HOUSE ENTERTAIN...	13-7-07-62000	525.00
<b>Vendor SC0979 - MATTHEW T. SCHERER Total:</b>					<b>525.00</b>
<b>Vendor: ME5200 - MELVIN PLUMBING SERVICES INC</b>					
MELVIN PLUMBING SERVICES ...	050125	06/04/2025	DENNING WATER RESTORE	01-6-00-81042	277.50
MELVIN PLUMBING SERVICES ...	050125	06/04/2025	DENNING WATER RESTORE	13-6-00-81042	277.50
MELVIN PLUMBING SERVICES ...	050625	06/04/2025	DENNING REPAIRS	01-6-00-81042	211.00
MELVIN PLUMBING SERVICES ...	050625	06/04/2025	DENNING REPAIRS	13-6-00-81042	211.00
MELVIN PLUMBING SERVICES ...	051525	06/04/2025	SEDGWICK REPAIRS	01-6-00-81042	471.25
MELVIN PLUMBING SERVICES ...	051525	06/04/2025	SEDGWICK REPAIRS	13-6-00-81042	471.25
<b>Vendor ME5200 - MELVIN PLUMBING SERVICES INC Total:</b>					<b>1,919.50</b>
<b>Vendor: ME6840 - MENARDS</b>					
MENARDS	60898	06/04/2025	MISC TOOLS/SPRAY PAINT/CO...	01-6-00-83022	10.00
MENARDS	60898	06/04/2025	MISC TOOLS/SPRAY PAINT/CO...	01-6-00-86017	21.49
MENARDS	60898	06/04/2025	MISC TOOLS/SPRAY PAINT/CO...	01-6-00-87010	27.39
MENARDS	60898	06/04/2025	MISC TOOLS/SPRAY PAINT/CO...	01-6-00-87014	17.24
MENARDS	60898	06/04/2025	MISC TOOLS/SPRAY PAINT/CO...	13-6-00-83022	10.00
MENARDS	60898	06/04/2025	MISC TOOLS/SPRAY PAINT/CO...	13-6-00-86017	21.49
MENARDS	60898	06/04/2025	MISC TOOLS/SPRAY PAINT/CO...	13-6-00-87010	27.39
MENARDS	60898	06/04/2025	MISC TOOLS/SPRAY PAINT/CO...	13-6-00-87014	17.23
MENARDS	60915	06/04/2025	FLOWERS/TOOLS	01-6-00-86017	32.47

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
MENARDS	60915	06/04/2025	FLOWERS/TOOLS	01-6-00-87010	2.49
MENARDS	60915	06/04/2025	FLOWERS/TOOLS	13-6-00-86017	32.47
MENARDS	60915	06/04/2025	FLOWERS/TOOLS	13-6-00-87010	2.49
MENARDS	62105	06/04/2025	ELECTRICAL SUP	01-6-00-83035	8.43
MENARDS	62105	06/04/2025	ELECTRICAL SUP	01-6-00-84040	76.71
MENARDS	62105	06/04/2025	ELECTRICAL SUP	13-6-00-83035	8.43
MENARDS	62105	06/04/2025	ELECTRICAL SUP	13-6-00-84040	76.71
MENARDS	62202	06/04/2025	EQUIP REPAIR/BLDG SUP	01-6-00-82011	3.99
MENARDS	62202	06/04/2025	EQUIP REPAIR/BLDG SUP	01-6-00-83012	13.64
MENARDS	62202	06/04/2025	EQUIP REPAIR/BLDG SUP	13-6-00-82011	3.99
MENARDS	62202	06/04/2025	EQUIP REPAIR/BLDG SUP	13-6-00-83012	13.63
MENARDS	62243	06/04/2025	ELEC PARTS	01-6-00-84040	34.29
MENARDS	62243	06/04/2025	ELEC PARTS	13-6-00-84040	34.29
MENARDS	63554	06/25/2025	FLASHLIGHT-FITNESS DESK / B...	01-6-00-83012	9.50
MENARDS	63554	06/25/2025	FLASHLIGHT-FITNESS DESK / B...	11-6-00-83012	21.99
MENARDS	63554	06/25/2025	FLASHLIGHT-FITNESS DESK / B...	13-6-00-83012	9.49
<b>Vendor ME6840 - MENARDS Total:</b>					<b>537.24</b>

**Vendor: NA4980 - NAPA AUTO PARTS**

NAPA AUTO PARTS	11834	06/04/2025	EQUIP REPAIRS	01-6-00-82011	5.49
NAPA AUTO PARTS	11834	06/04/2025	EQUIP REPAIRS	13-6-00-82011	5.49
<b>Vendor NA4980 - NAPA AUTO PARTS Total:</b>					<b>10.98</b>

**Vendor: NI6060 - NICOR GAS CO.**

NICOR GAS CO.	5077181-061225	06/18/2025	NATURAL GAS-DENNING	01-6-10-88100	16.72
NICOR GAS CO.	5077181-061225	06/18/2025	NATURAL GAS-DENNING	13-6-10-88100	16.73
<b>Vendor NI6060 - NICOR GAS CO. Total:</b>					<b>33.45</b>

**Vendor: NO1234 - NOVENTECH INC.**

NOVENTECH INC.	26669	06/04/2025	MICROSOFT APPS	01-5-00-68010	210.72
NOVENTECH INC.	26669	06/04/2025	MICROSOFT APPS	12-7-00-68012	210.72
NOVENTECH INC.	26669	06/04/2025	MICROSOFT APPS	13-5-00-68010	210.72
NOVENTECH INC.	26683	06/04/2025	COMPUTER SUPPORT	01-5-00-68020	1,026.25
NOVENTECH INC.	26683	06/04/2025	COMPUTER SUPPORT	11-5-00-68020	205.25
NOVENTECH INC.	26683	06/04/2025	COMPUTER SUPPORT	12-7-00-68012	674.39
NOVENTECH INC.	26683	06/04/2025	COMPUTER SUPPORT	13-5-00-68020	1,026.25
<b>Vendor NO1234 - NOVENTECH INC. Total:</b>					<b>3,564.30</b>

**Vendor: PD0332 - P.D.R.M.A.**

P.D.R.M.A.	0525083H	06/04/2025	GROUP HEALTH COVERAGE	01-21400	31,326.87
P.D.R.M.A.	FH25083	06/25/2025	LIABILITY INSURANCE	16-5-00-61200	42,182.64
<b>Vendor PD0332 - P.D.R.M.A. Total:</b>					<b>73,509.51</b>

**Vendor: PI5185 - PITNEY BOWES FINANCIAL**

PITNEY BOWES FINANCIAL	3107230749	06/04/2025	POSTAGE MACHINE RENTAL 3...	01-5-00-76015	107.56
PITNEY BOWES FINANCIAL	3107230749	06/04/2025	POSTAGE MACHINE RENTAL 3...	13-5-00-76015	107.57
<b>Vendor PI5185 - PITNEY BOWES FINANCIAL Total:</b>					<b>215.13</b>

**Vendor: PI6390 - Pitney Bowes Inc.**

Pitney Bowes Inc.	1027433590	06/18/2025	POSTAGE MACHINE INK	01-5-00-76014	45.64
Pitney Bowes Inc.	1027433590	06/18/2025	POSTAGE MACHINE INK	13-5-00-76014	45.65
<b>Vendor PI6390 - Pitney Bowes Inc. Total:</b>					<b>91.29</b>

**Vendor: PO5960 - POMP'S TIRE SERVICE, INC**

POMP'S TIRE SERVICE, INC	470110220	06/04/2025	TORO MOWER TIRE	01-6-00-82011	66.63
POMP'S TIRE SERVICE, INC	470110220	06/04/2025	TORO MOWER TIRE	13-6-00-82011	66.63
<b>Vendor PO5960 - POMP'S TIRE SERVICE, INC Total:</b>					<b>133.26</b>

**Vendor: QU5069 - QUILL CORPORATION**

QUILL CORPORATION	44339968	06/18/2025	FOLDERS/DESK SUP/CHAIR M...	01-5-00-73011	8.60
QUILL CORPORATION	44339968	06/18/2025	FOLDERS/DESK SUP/CHAIR M...	01-5-00-73023	3.97
QUILL CORPORATION	44339968	06/18/2025	FOLDERS/DESK SUP/CHAIR M...	01-5-00-73040	104.50
QUILL CORPORATION	44339968	06/18/2025	FOLDERS/DESK SUP/CHAIR M...	13-5-00-73011	8.61
QUILL CORPORATION	44339968	06/18/2025	FOLDERS/DESK SUP/CHAIR M...	13-5-00-73023	3.97
QUILL CORPORATION	44339968	06/18/2025	FOLDERS/DESK SUP/CHAIR M...	13-5-00-73040	104.51
QUILL CORPORATION	44436783	06/25/2025	INK CARTRIDGES	01-5-00-73022	138.69

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
QUILL CORPORATION	44453415	06/25/2025	INK CARTRIDGES	01-5-00-73022	53.77
QUILL CORPORATION	44453415	06/25/2025	INK CARTRIDGES	13-5-00-73022	53.77
QUILL CORPORATION	2518492	06/25/2025	INK CARTRIDGES	01-5-00-73022	-138.69
QUILL CORPORATION	44510825	06/25/2025	INK CARTRIDGES	01-5-00-73022	69.34
QUILL CORPORATION	44510825	06/25/2025	INK CARTRIDGES	13-5-00-73022	69.35
<b>Vendor QU5069 - QUILL CORPORATION Total:</b>					<b>480.39</b>

**Vendor: LA2903 - R & W MEDICAL LLC**

R & W MEDICAL LLC	11740	06/18/2025	PRE-EMP PHYSICALS/SCREENI...	16-6-00-53301	520.00
<b>Vendor LA2903 - R &amp; W MEDICAL LLC Total:</b>					<b>520.00</b>

**Vendor: RE5300 - REINDERS INC**

REINDERS INC	6072328-00	06/04/2025	TORO PARTS	01-6-00-82011	414.63
REINDERS INC	6072328-00	06/04/2025	TORO PARTS	13-6-00-82011	414.63
REINDERS INC	6072994-00	06/04/2025	TORO PARTS	01-6-00-82011	29.83
REINDERS INC	6072994-00	06/04/2025	TORO PARTS	13-6-00-82011	29.84
<b>Vendor RE5300 - REINDERS INC Total:</b>					<b>888.93</b>

**Vendor: RJ1300 - RJ O'NEIL INC**

RJ O'NEIL INC	201244	06/04/2025	BACKFLOW TEST-REC CENTER	16-6-00-73230	769.70
<b>Vendor RJ1300 - RJ O'NEIL INC Total:</b>					<b>769.70</b>

**Vendor: RU1058 - RUSSO'S POWER EQUIPMENT INC**

RUSSO'S POWER EQUIPMENT ... SPI21056715		06/04/2025	SUPPLIES/FUEL MIX	01-6-00-83037	109.78
RUSSO'S POWER EQUIPMENT ... SPI21056715		06/04/2025	SUPPLIES/FUEL MIX	01-6-00-85013	73.98
RUSSO'S POWER EQUIPMENT ... SPI21056715		06/04/2025	SUPPLIES/FUEL MIX	13-6-00-83037	109.78
RUSSO'S POWER EQUIPMENT ... SPI21056715		06/04/2025	SUPPLIES/FUEL MIX	13-6-00-85013	73.98
<b>Vendor RU1058 - RUSSO'S POWER EQUIPMENT INC Total:</b>					<b>367.52</b>

**Vendor: SI1499 - SIMPLE SANITATION**

SIMPLE SANITATION	I40899	06/04/2025	GORDON PARK RENTAL R3586	01-6-00-81022	155.00
SIMPLE SANITATION	I40899	06/04/2025	GORDON PARK RENTAL R3586	13-6-00-81022	155.00
SIMPLE SANITATION	I40900	06/04/2025	DENNING PARK RENTAL R3607	01-6-00-81022	75.00
SIMPLE SANITATION	I40900	06/04/2025	DENNING PARK RENTAL R3607	13-6-00-81022	75.00
SIMPLE SANITATION	I40901	06/04/2025	GILBERT PARK RENTAL R3606 ...	01-6-00-81022	100.00
SIMPLE SANITATION	I40901	06/04/2025	GILBERT PARK RENTAL R3606 ...	13-6-00-81022	100.00
SIMPLE SANITATION	I40902	06/04/2025	SEDGWICK PARK RENTAL R36...	01-6-00-81022	110.00
SIMPLE SANITATION	I40902	06/04/2025	SEDGWICK PARK RENTAL R36...	13-6-00-81022	110.00
SIMPLE SANITATION	I40903	06/04/2025	SEDGWICK PARK RENTAL R36...	01-6-00-81022	332.50
SIMPLE SANITATION	I40903	06/04/2025	SEDGWICK PARK RENTAL R36...	13-6-00-81022	332.50
<b>Vendor SI1499 - SIMPLE SANITATION Total:</b>					<b>1,545.00</b>

**Vendor: SP5940 - SPORTS KIDS INC**

SPORTS KIDS INC	364102	06/04/2025	SUMMER 1 CLASSES	13-7-01-62000	2,328.00
<b>Vendor SP5940 - SPORTS KIDS INC Total:</b>					<b>2,328.00</b>

**Vendor: ST4177 - TIM STEFL INC**

TIM STEFL INC	47795	06/04/2025	PLUMBING SERV-HOSE BIB/C...	01-6-00-81042	174.59
TIM STEFL INC	47795	06/04/2025	PLUMBING SERV-HOSE BIB/C...	13-6-00-81042	174.59
<b>Vendor ST4177 - TIM STEFL INC Total:</b>					<b>349.18</b>

**Vendor: TM1126 - T-MOBILE USA, INC.**

T-MOBILE USA, INC.	997618737-052025	06/18/2025	GORDON PARK OOMA ER LINE	01-5-00-67011	20.80
T-MOBILE USA, INC.	997618737-052025	06/18/2025	GORDON PARK OOMA ER LINE	13-5-00-67011	20.81
T-MOBILE USA, INC.	999229837-053125	06/18/2025	GORDON PARK WI-FI	01-5-00-67011	19.82
T-MOBILE USA, INC.	999229837-053125	06/18/2025	GORDON PARK WI-FI	13-5-00-67011	19.83
<b>Vendor TM1126 - T-MOBILE USA, INC. Total:</b>					<b>81.26</b>

**Vendor: TT2260 - TYLER TECHNOLOGIES INC**

TYLER TECHNOLOGIES INC	025-514638	06/25/2025	ANNUAL MAINT CONTRACT	01-5-00-68010	4,908.59
TYLER TECHNOLOGIES INC	025-514638	06/25/2025	ANNUAL MAINT CONTRACT	13-5-00-68010	4,908.60
<b>Vendor TT2260 - TYLER TECHNOLOGIES INC Total:</b>					<b>9,817.19</b>

**Vendor: VA0497 - VALLEY ATHLETIC FIELD SOLUTIONS INC**

VALLEY ATHLETIC FIELD SOLUT... 49337		06/04/2025	ATHLETIC FIELD BLEACHERS	36-5-00-96111	13,750.36
<b>Vendor VA0497 - VALLEY ATHLETIC FIELD SOLUTIONS INC Total:</b>					<b>13,750.36</b>

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: VE6993 - VERMONT SYSTEMS INC.</b>					
VERMONT SYSTEMS INC.	VS016986	06/18/2025	RECTRAC ANNUAL RENEWAL	01-5-00-68011	3,624.63
VERMONT SYSTEMS INC.	VS016986	06/18/2025	RECTRAC ANNUAL RENEWAL	13-5-00-68011	3,624.63
<b>Vendor VE6993 - VERMONT SYSTEMS INC. Total:</b>					<b>7,249.26</b>
<b>Vendor: VI5006 - VILLAGE OF LA GRANGE</b>					
VILLAGE OF LA GRANGE	10336200-052825	06/04/2025	WATER-SPRING	01-6-18-88200	36.63
VILLAGE OF LA GRANGE	10336200-052825	06/04/2025	WATER-SPRING	13-6-18-88200	36.63
VILLAGE OF LA GRANGE	11353500-052825	06/04/2025	WATER-GILBERT TENNIS CTS	01-6-11-88200	43.35
VILLAGE OF LA GRANGE	11353500-052825	06/04/2025	WATER-GILBERT TENNIS CTS	13-6-11-88200	43.35
VILLAGE OF LA GRANGE	11376600-052825	06/04/2025	WATER-GILBERT BLDG	01-6-11-88200	43.35
VILLAGE OF LA GRANGE	11376600-052825	06/04/2025	WATER-GILBERT BLDG	13-6-11-88200	43.35
VILLAGE OF LA GRANGE	11376800-052825	06/04/2025	WATER-GILBERT HYDRANT	01-6-11-88200	36.63
VILLAGE OF LA GRANGE	11376800-052825	06/04/2025	WATER-GILBERT HYDRANT	13-6-11-88200	36.63
<b>Vendor VI5006 - VILLAGE OF LA GRANGE Total:</b>					<b>319.92</b>
<b>Vendor: WA8903 - WARREN OIL CO. INC.</b>					
WARREN OIL CO. INC.	W1746467	06/04/2025	GASOLINE & DIESEL	01-6-00-85010	539.69
WARREN OIL CO. INC.	W1746467	06/04/2025	GASOLINE & DIESEL	01-6-00-85011	507.74
WARREN OIL CO. INC.	W1746467	06/04/2025	GASOLINE & DIESEL	13-6-00-85010	539.69
WARREN OIL CO. INC.	W1746467	06/04/2025	GASOLINE & DIESEL	13-6-00-85011	507.73
<b>Vendor WA8903 - WARREN OIL CO. INC. Total:</b>					<b>2,094.85</b>
<b>Vendor: WC7000 - WIGHT &amp; COMPANY</b>					
WIGHT & COMPANY	240072-011	06/18/2025	WAIOLA OSLAD PROF SERV T...	36-5-15-96501	3,030.80
WIGHT & COMPANY	240229-003	06/18/2025	HVAC UPGRADE PRO SERV TH...	36-5-20-92811	4,465.74
<b>Vendor WC7000 - WIGHT &amp; COMPANY Total:</b>					<b>7,496.54</b>
<b>Grand Total:</b>					<b>392,084.39</b>

## Report Summary

## Fund Summary

Fund	Expense Amount	Payment Amount
01 - General	57,064.10	57,064.10
11 - Fitness Center	13,138.51	13,138.51
12 - Before & After School	4,319.29	4,319.29
13 - Recreation	38,302.04	38,302.04
16 - Liability Insurance	44,063.39	44,063.39
17 - Audit	17,800.00	17,800.00
36 - Capital Projects	217,397.06	217,397.06
<b>Grand Total:</b>	<b>392,084.39</b>	<b>392,084.39</b>

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
01-21400	INSURANCE DEDUCTIONS	31,326.87	31,326.87
01-5-00-42610	Rental Income - IPRA	25.00	25.00
01-5-00-54030	CONF- PROF - NRPA	1,296.24	1,296.24
01-5-00-54040	SEMINARS & WORKSHO...	6.00	6.00
01-5-00-60011	BANNERS/ SIGNS/ NAME...	194.96	194.96
01-5-00-60012	PROMOTION SUPPLIES	23.00	23.00
01-5-00-60020	ADVERTISING	52.30	52.30
01-5-00-60030	MARKETING	201.46	201.46
01-5-00-61000	LEGAL SERVICES - MON...	1,964.37	1,964.37
01-5-00-61020	BACKGROUND CHECKS	100.00	100.00
01-5-00-66025	DUES - PROF - CERTIFICA...	16.00	16.00
01-5-00-67011	PHONE - LOCAL SERVICE	713.14	713.14
01-5-00-68010	SOFTWARE CONTRACT -...	5,119.31	5,119.31
01-5-00-68011	SOFTWARE CONTRACT -...	3,624.63	3,624.63
01-5-00-68020	ONSITE SUPPORT	1,026.25	1,026.25
01-5-00-69120	PUBLIC INFO FLYER PRIN...	33.95	33.95
01-5-00-71010	EXP ACCT - EXEC DIR	100.30	100.30
01-5-00-71013	EXP ACCT - DIR OF FINA...	40.76	40.76
01-5-00-73011	FOLDERS, BINDERS, IND...	8.60	8.60
01-5-00-73022	PRINT CARTRIDGES	123.11	123.11
01-5-00-73023	DESK SUPPLIES	3.97	3.97
01-5-00-73030	WATER SERVICE	167.67	167.67
01-5-00-73040	OFFICE SUPPLIES - MISC	104.50	104.50
01-5-00-74011	COMPUTER - HARDWAR...	166.98	166.98
01-5-00-74013	COMPUTER - SERVICE/ R...	500.00	500.00
01-5-00-74014	COMPUTER & HARDWA...	2,000.00	2,000.00
01-5-00-76014	POSTAGE - MACHINE	45.64	45.64
01-5-00-76015	POSTAGE MACHINE REN...	107.56	107.56
01-5-00-76500	CONTINGENCY	140.11	140.11
01-6-00-81021	PESTICIDE/ FERTILIZATI...	798.00	798.00
01-6-00-81022	PORTABLE TOILETS	772.50	772.50
01-6-00-81030	MAIN UNIFORMS	236.85	236.85
01-6-00-81031	COPY MACHINE	14.45	14.45
01-6-00-81042	PLUMBING/IRRIGATION ...	1,134.34	1,134.34
01-6-00-82011	REPAIRS - EQUIP	570.90	570.90
01-6-00-83010	CLEANING SUPPLIES	36.71	36.71
01-6-00-83011	BATHROOM SUPPLIES	214.52	214.52
01-6-00-83012	BUILDING SUPPLIES	74.28	74.28
01-6-00-83020	TRASH CAN PLASTIC LIN...	32.90	32.90
01-6-00-83022	PAINT	10.00	10.00
01-6-00-83035	ELECTRIC SUPPLIES	8.43	8.43
01-6-00-83037	VEHICLE/ EQUIP SUPPLIES	109.78	109.78
01-6-00-84040	ELECTRICAL PARTS	111.00	111.00
01-6-00-84041	MISC HARDWARE	5.80	5.80
01-6-00-84044	PLUMBING PARTS	181.47	181.47
01-6-00-85010	PETRO PROD - DIESEL	539.69	539.69

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
01-6-00-85011	PETRO PROD - GASOLINE	507.74	507.74
01-6-00-85013	PETRO PROD - GREASE/ ...	73.98	73.98
01-6-00-86017	TOOLS - MISC	67.45	67.45
01-6-00-87010	LANDSCAPING - FLOWE...	29.88	29.88
01-6-00-87014	LANDSCAPING - MISC	17.24	17.24
01-6-10-88000	ELECTRIC - DENNING	75.60	75.60
01-6-10-88100	NATURAL GAS - DENNING	16.72	16.72
01-6-11-88000	ELECTRIC - GILBERT	82.83	82.83
01-6-11-88100	NATURAL GAS- GILBERT	98.76	98.76
01-6-11-88200	WATER - GILBERT	123.33	123.33
01-6-12-88100	NATURAL GAS - SEDGWI...	153.73	153.73
01-6-13-88100	NATURAL GAS - COMM...	159.04	159.04
01-6-14-88000	ELECTRIC - GORDON	695.91	695.91
01-6-14-88100	NATURAL GAS - GORDON	78.28	78.28
01-6-18-88200	WATER - SPRING	36.63	36.63
01-6-20-88100	NATURAL GAS - EAST AVE	762.68	762.68
11-5-00-61020	BACKGROUND CHECKS	150.00	150.00
11-5-00-68020	ONSITE SUPPORT	205.25	205.25
11-6-00-81031	COPY MACHINE SERVICE	42.24	42.24
11-6-00-83010	CLEANING SUPPLIES	1,185.90	1,185.90
11-6-00-83011	BATHROOM SUPPLIES	183.87	183.87
11-6-00-83012	BUILDING SUPPLIES	35.45	35.45
11-6-20-88100	NATURAL GAS - EAST AVE	417.88	417.88
11-7-00-62100	FITNESS INSTRUCTORS	9,686.25	9,686.25
11-7-00-78000	EQUIPMENT REPAIRS &...	892.17	892.17
11-7-00-79000	MEMBERSHIP SUPPLIES	339.50	339.50
12-5-00-61000	LEGAL SERVICES	420.94	420.94
12-7-00-61020	BACKGROUND CHECKS	300.00	300.00
12-7-00-67033	MOBILE PHONE	34.15	34.15
12-7-00-68012	COMPUTER SOFTWARE/...	885.11	885.11
12-7-00-75026	COMPUTERS	217.44	217.44
12-7-00-79000	SUPPLIES - ADMIN	47.65	47.65
12-7-21-79000	SUPPLIES - BARNSDALE	10.33	10.33
12-7-21-79110	FOOD - BARNSDALE	433.89	433.89
12-7-22-79000	SUPPLIES - CONGRESS P...	4.33	4.33
12-7-22-79110	FOOD - CONGRESS PARK	371.18	371.18
12-7-23-79000	SUPPLIES - COSSITT	8.33	8.33
12-7-23-79110	FOOD - COSSITT	274.76	274.76
12-7-24-79000	SUPPLIES - FOREST RD	8.33	8.33
12-7-24-79110	FOOD - FOREST RD	331.49	331.49
12-7-25-79000	SUPPLIES - OGDEN	10.33	10.33
12-7-25-79110	FOOD - OGDEN	572.42	572.42
12-7-27-79000	SUPPLIES - ST FRANCES	8.33	8.33
12-7-27-79110	FOOD - ST FRANCES	380.28	380.28
13-5-00-54030	CONF - PROF - NRPA	1,296.25	1,296.25
13-5-00-54040	SEMINARS & WORKSHO...	6.00	6.00
13-5-00-60011	BANNERS/SIGNS/NAME ...	194.96	194.96
13-5-00-60012	PROMOTION SUPPLIES	22.99	22.99
13-5-00-60020	ADVERTISING	1,285.30	1,285.30
13-5-00-60030	MARKETING	201.44	201.44
13-5-00-61000	LEGAL SERVICES - MON...	420.94	420.94
13-5-00-61020	BACKGROUND CHECKS	250.00	250.00
13-5-00-67011	PHONE - LOCAL SERVICE	713.16	713.16
13-5-00-68010	SOFTWARE CONTRACT -...	5,119.32	5,119.32
13-5-00-68011	SOFTWARE CONTRACT -...	3,624.63	3,624.63
13-5-00-68020	ONSITE SUPPORT	1,026.25	1,026.25
13-5-00-69020	RECRUITMENT ADS	288.00	288.00
13-5-00-69120	PUBLIC INFO FLYER PRIN...	33.95	33.95

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
13-5-00-73011	FOLDERS, BINDERS, IND...	8.61	8.61
13-5-00-73022	PRINT CARTRIDGES	123.12	123.12
13-5-00-73023	DESK SUPPLIES	3.97	3.97
13-5-00-73030	WATER SERVICE	167.67	167.67
13-5-00-73040	OFFICE SUPPLIES MISC	104.51	104.51
13-5-00-74011	COMPUTER - HARDWAR...	125.00	125.00
13-5-00-74013	COMPUTER - SERVICE/ R...	500.00	500.00
13-5-00-76014	POSTAGE - MACHINE	45.65	45.65
13-5-00-76015	POSTAGE MACHINE REN...	107.57	107.57
13-5-00-76500	CONTINGENCY	140.10	140.10
13-6-00-81021	PESTICIDE/ FERTILIZATI...	798.00	798.00
13-6-00-81022	PORTABLE TOILETS	772.50	772.50
13-6-00-81030	MAIN UNIFORMS	236.85	236.85
13-6-00-81031	COPY MACHINE	14.45	14.45
13-6-00-81042	PLUMBING/IRRIGATION ...	1,134.34	1,134.34
13-6-00-82011	REPAIRS - EQUIP	570.90	570.90
13-6-00-83010	CLEANING SUPPLIES	36.70	36.70
13-6-00-83011	BATHROOM SUPPLIES	214.51	214.51
13-6-00-83012	BUILDING SUPPLIES	74.26	74.26
13-6-00-83020	TRASH CAN PLASTIC LIN...	32.90	32.90
13-6-00-83022	PAINT	10.00	10.00
13-6-00-83035	ELECTRIC SUPPLIES	8.43	8.43
13-6-00-83037	VEHICLE/ EQUIP SUPPLIES	109.78	109.78
13-6-00-84040	ELECTRICAL PARTS	111.00	111.00
13-6-00-84041	MISC HARDWARE	5.80	5.80
13-6-00-84044	PLUMBING PARTS	181.47	181.47
13-6-00-85010	PETRO PROD - DIESEL	539.69	539.69
13-6-00-85011	PETRO PROD - GASOLINE	507.73	507.73
13-6-00-85013	PETRO PROD - GREASE/ ...	73.98	73.98
13-6-00-86017	TOOLS - MISC	67.44	67.44
13-6-00-87010	LANDSCAPING - FLOWE...	29.88	29.88
13-6-00-87014	LANDSCAPING - MISC	17.23	17.23
13-6-10-88000	ELECTRIC - DENNING	75.60	75.60
13-6-10-88100	NATURAL GAS - DENNING	16.73	16.73
13-6-11-88000	ELECTRIC - GILBERT	82.84	82.84
13-6-11-88100	NATURAL GAS- GILBERT	98.76	98.76
13-6-11-88200	WATER - GILBERT	123.33	123.33
13-6-12-88100	NATURAL GAS - SEDGWI...	153.74	153.74
13-6-13-88100	NATURAL GAS - COMM...	159.05	159.05
13-6-14-88000	ELECTRIC - GORDON	695.91	695.91
13-6-14-88100	NATURAL GAS - GORDON	78.29	78.29
13-6-18-88200	WATER - SPRING	36.63	36.63
13-6-20-88100	NATURAL GAS - EAST AVE	762.69	762.69
13-7-01-62000	CONTRACTUAL - ATHLET...	11,073.00	11,073.00
13-7-01-79000	SUPPLIES - ATHLETICS	418.50	418.50
13-7-03-62000	CONTRACTUAL - SPEC INT	1,000.00	1,000.00
13-7-03-79000	SUPPLIES - SPEC INT & S...	11.99	11.99
13-7-07-62000	CONTRACTUAL - DAY C...	1,887.62	1,887.62
13-7-07-79000	SUPPLIES - DAY CAMPS	142.42	142.42
13-7-08-79000	SUPPLIES - PRESCHOOL	127.71	127.71
16-5-00-61200	LIABILITY INSURANCE	42,182.64	42,182.64
16-6-00-53300	FIRST AID SUPPLIES	121.21	121.21
16-6-00-53301	PRE-EMPLOYMENT PHYS...	520.00	520.00
16-6-00-73200	SUPPLIES - SAFETY & RIS...	469.84	469.84
16-6-00-73230	EQUIP - SAFETY INSPECT...	769.70	769.70
17-5-00-61100	AUDIT SERVICES	17,800.00	17,800.00
36-5-00-96111	BLEACHERS FOR ATHLET...	13,750.36	13,750.36
36-5-15-96501	OSLAD PARK RENOVATI...	199,180.96	199,180.96

**Account Summary**

Account Number	Account Name	Expense Amount	Payment Amount
36-5-20-92811	REC CENTER HVAC	4,465.74	4,465.74
	<b>Grand Total:</b>	<b>392,084.39</b>	<b>392,084.39</b>

**Project Account Summary**

Project Account Key	Expense Amount	Payment Amount
**None**	392,084.39	392,084.39
	<b>Grand Total:</b>	<b>392,084.39</b>



Park District of La Grange, IL

# Expense Approval Report By Vendor Name

Post Dates 6/1/2025 - 6/30/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 33036-900 - Ana Zavala</b>					
Ana Zavala	INV0002714	06/25/2025	Rsv# 1386483 Refund	13-24200	100.00
<b>Vendor 33036-900 - Ana Zavala Total:</b>					<b>100.00</b>
<b>Vendor: 32015-892 - Casey Gregerson</b>					
Casey Gregerson	INV0002702	06/10/2025	Actv 212636-01 Class Refund	13-24200	100.00
<b>Vendor 32015-892 - Casey Gregerson Total:</b>					<b>100.00</b>
<b>Vendor: 000000000-896 - Cossitt Parent Teacher Council</b>					
Cossitt Parent Teacher Council	INV0002706	06/10/2025	Rsv# 1379432 Refund	13-24200	100.00
<b>Vendor 000000000-896 - Cossitt Parent Teacher Council Total:</b>					<b>100.00</b>
<b>Vendor: 000000000-894 - Creative World Montessori School</b>					
Creative World Montessori Sc...	INV0002704	06/10/2025	Rsv# 1379424 Refund	13-24200	100.00
<b>Vendor 000000000-894 - Creative World Montessori School Total:</b>					<b>100.00</b>
<b>Vendor: 7335-890 - Debra Carroll</b>					
Debra Carroll	INV0002700	06/10/2025	Rsv# 1378062 Refund	13-24200	200.00
<b>Vendor 7335-890 - Debra Carroll Total:</b>					<b>200.00</b>
<b>Vendor: 33053-901 - Harry Vazquez Jr.</b>					
Harry Vazquez Jr.	INV0002715	06/25/2025	Rsv# 1386484 Refund	13-24200	100.00
<b>Vendor 33053-901 - Harry Vazquez Jr. Total:</b>					<b>100.00</b>
<b>Vendor: 32954-902 - Kristen Kudlacz</b>					
Kristen Kudlacz	INV0002716	06/25/2025	Actv 471005-05 Class Refund	13-24200	25.00
Kristen Kudlacz	INV0002717	06/25/2025	Actv 471005-06 Class Refund	13-24200	25.00
Kristen Kudlacz	INV0002718	06/25/2025	Actv 471005-07 Class Refund	13-24200	25.00
Kristen Kudlacz	INV0002719	06/25/2025	Actv 471005-08 Class Refund	13-24200	25.00
Kristen Kudlacz	INV0002720	06/25/2025	Actv 471005-09 Class Refund	13-24200	25.00
<b>Vendor 32954-902 - Kristen Kudlacz Total:</b>					<b>125.00</b>
<b>Vendor: 000000000-488 - La Grange School District 102</b>					
La Grange School District 102	INV0002705	06/10/2025	Rsv# 1379430 Refund	13-24200	100.00
<b>Vendor 000000000-488 - La Grange School District 102 Total:</b>					<b>100.00</b>
<b>Vendor: 000000000-898 - LADSE</b>					
LADSE	INV0002712	06/19/2025	Actv 471002-03 Class Refund	13-24200	168.00
LADSE	INV0002713	06/19/2025	Actv 471002-04 Class Refund	13-24200	143.00
<b>Vendor 000000000-898 - LADSE Total:</b>					<b>311.00</b>
<b>Vendor: 9593-889 - Melissa Elizondo</b>					
Melissa Elizondo	INV0002699	06/10/2025	Rsv# 1378046 Refund	13-24200	100.00
<b>Vendor 9593-889 - Melissa Elizondo Total:</b>					<b>100.00</b>
<b>Vendor: 25427-887 - Meredith Ciesielski</b>					
Meredith Ciesielski	INV0002697	06/10/2025	Actv 232814-01 Class Refund	13-24200	162.00
Meredith Ciesielski	INV0002698	06/10/2025	Actv 232814-01 Class Refund	13-24200	162.00
<b>Vendor 25427-887 - Meredith Ciesielski Total:</b>					<b>324.00</b>
<b>Vendor: 33185-893 - Monica Posadas</b>					
Monica Posadas	INV0002703	06/10/2025	Rsv# 1379416 Refund	13-24200	100.00
<b>Vendor 33185-893 - Monica Posadas Total:</b>					<b>100.00</b>
<b>Vendor: 000000000-742 - St. Francis Xavier Parish</b>					
St. Francis Xavier Parish	INV0002707	06/10/2025	Rsv# 1379433 Refund	13-24200	100.00
<b>Vendor 000000000-742 - St. Francis Xavier Parish Total:</b>					<b>100.00</b>
<b>Vendor: 26883-891 - Tess Weber</b>					
Tess Weber	INV0002701	06/10/2025	Actv 232720-01 Class Refund	13-24200	243.00
<b>Vendor 26883-891 - Tess Weber Total:</b>					<b>243.00</b>
<b>Grand Total:</b>					<b>2,103.00</b>

## Report Summary

### Fund Summary

Fund	Expense Amount	Payment Amount
13 - Recreation	<u>2,103.00</u>	<u>2,103.00</u>
<b>Grand Total:</b>	<b>2,103.00</b>	<b>2,103.00</b>

### Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
13-24200	HOUSEHOLD BALANCES	<u>2,103.00</u>	<u>2,103.00</u>
<b>Grand Total:</b>		<b>2,103.00</b>	<b>2,103.00</b>

### Project Account Summary

Project Account Key	Expense Amount	Payment Amount
**None**	<u>2,103.00</u>	<u>2,103.00</u>
<b>Grand Total:</b>	<b>2,103.00</b>	<b>2,103.00</b>



Park District of La Grange, IL

# Expense Approval Report

## By Vendor Name

Post Dates 6/1/2025 - 6/30/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: AF1000 - AFLAC</b>					
AFLAC	INV0002726	06/23/2025	AFLAC	01-21401	59.16
<b>Vendor AF1000 - AFLAC Total:</b>					<b>59.16</b>
<b>Vendor: AT5004 - AT&amp;T</b>					
AT&T	INV0002721	06/02/2025	INTERNET	01-5-00-67011	54.97
AT&T	INV0002721	06/02/2025	INTERNET	13-5-00-67011	54.96
AT&T	INV0002722	06/24/2025	INTERNET	01-5-00-67011	88.99
AT&T	INV0002722	06/24/2025	INTERNET	13-5-00-67011	89.00
<b>Vendor AT5004 - AT&amp;T Total:</b>					<b>287.92</b>
<b>Vendor: CO6347 - COMCAST CABLE</b>					
COMCAST CABLE	INV0002724	06/10/2025	INTERNET	01-5-00-67040	136.20
COMCAST CABLE	INV0002724	06/10/2025	INTERNET	13-5-00-67040	136.20
<b>Vendor CO6347 - COMCAST CABLE Total:</b>					<b>272.40</b>
<b>Vendor: IMRF - ILLINOIS MUNICIPAL RETIREMENT</b>					
ILLINOIS MUNICIPAL RETIREM...	INV0002725	06/09/2025	IMRF Remittance	01-21300	16,434.80
<b>Vendor IMRF - ILLINOIS MUNICIPAL RETIREMENT Total:</b>					<b>16,434.80</b>
<b>Vendor: WA4702 - WASTE MANAGEMENT</b>					
WASTE MANAGEMENT	INV0002723	06/04/2025	WASTE SERVICES	01-6-00-81020	338.75
WASTE MANAGEMENT	INV0002723	06/04/2025	WASTE SERVICES	13-6-00-81020	338.75
WASTE MANAGEMENT	INV0002728	06/24/2025	WASTE SERVICES	01-6-00-81020	373.97
WASTE MANAGEMENT	INV0002728	06/24/2025	WASTE SERVICES	13-6-00-81020	373.98
WASTE MANAGEMENT	INV0002729	06/25/2025	WASTE SERVICES	01-6-00-81020	98.25
WASTE MANAGEMENT	INV0002729	06/25/2025	WASTE SERVICES	13-6-00-81020	98.25
<b>Vendor WA4702 - WASTE MANAGEMENT Total:</b>					<b>1,621.95</b>
<b>Grand Total:</b>					<b>18,676.23</b>

## Report Summary

### Fund Summary

Fund	Expense Amount	Payment Amount
01 - General	17,585.09	17,585.09
13 - Recreation	1,091.14	1,091.14
<b>Grand Total:</b>	<b>18,676.23</b>	<b>18,676.23</b>

### Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
01-21300	RETIREMENT DEDUCTIO...	16,434.80	16,434.80
01-21401	AFLAC DEDUCTIONS	59.16	59.16
01-5-00-67011	PHONE - LOCAL SERVICE	143.96	143.96
01-5-00-67040	HIGH SPEED INTERNET	136.20	136.20
01-6-00-81020	DUMPSTER SERVICE	810.97	810.97
13-5-00-67011	PHONE - LOCAL SERVICE	143.96	143.96
13-5-00-67040	HIGH SPEED INTERNET	136.20	136.20
13-6-00-81020	DUMPSTER SERVICE	810.98	810.98
<b>Grand Total:</b>		<b>18,676.23</b>	<b>18,676.23</b>

### Project Account Summary

Project Account Key	Expense Amount	Payment Amount
**None**	18,676.23	18,676.23
<b>Grand Total:</b>	<b>18,676.23</b>	<b>18,676.23</b>



# Staff Reports

**Park District of La Grange**  
**July 2025**  
**Board Report**

**Jennifer Bechtold, CPRE**  
**Executive Director**

- July is National Parks and Recreation Month, a tradition that began in 1985 to celebrate the important role parks and recreation play in communities across the country. Established by the National Recreation and Park Association (NRPA), this month highlights the value of local park and recreation agencies in providing essential services, improving health and wellness, and creating opportunities for connection. At the Park District of La Grange, we take this time to recognize the incredible efforts of our staff and Board—whose hard work and dedication make our parks, programs, and facilities a welcoming resource for all.

**Thank you to our team and Board for everything you do to support our mission and serve the community.**

- Work is progressing well at Waiola Park. The project remains on schedule, with the following key milestones underway or upcoming:
  - Remaining concrete was poured on July 8
  - Lighting installation is being completed on July 9
  - Remaining excavation spoils are being spread on July 9
  - Asphalt work is projected for the week of July 14
  - Poured-in-Place (PIP) surfacing is estimated for the week of July 21
  - We appreciate the community’s continued patience as we move through the stages of construction. We will continue to keep the community updated!
  - Please note, dates are subject to change.
- Facility Renovation Update – Group 1 Projects (Sedgwick, Community Center, Gilbert)  
Work is progressing across all Group 1 sites. Below is an overview of recent progress and upcoming scheduled work at each facility:

- **Sedgwick Park**

- Bathroom renovations are wrapping up with plumbing fixture installation, masonry repairs, and glass block repair completed.
- Lighting installation and accessories are being finalized.
- Flooring installation is estimated for the week of July 14, followed by paint touch-ups and millwork installation.
- Please note, dates are subject to change.

- **Community Center**

- Masonry repairs, tile backer board, and bathroom framing were completed.
- The week of July 7th included epoxy work, plumbing fixture installation, metal coping at the entrance, and door and hardware replacement.
- Flooring installation is projected to begin the week of July 14 in the office, kitchen, and common areas.
- Final touches, including bathroom accessories, coiling doors, and ceiling tile (ACT) repairs, will carry through to late July, with sign installation.
- The Community Center facility will remain closed throughout the park construction project due to planned sidewalk work and the installation of a new pergola at the back of the building. For safety and efficiency, both the park and the facility will reopen together once construction is complete.
- Please note, dates are subject to change.

- **Gilbert Park**

- Epoxy flooring, tile installation, and metal coping are wrapping up as of early July.
- Bathroom accessories and LVT flooring are scheduled from July 10–17, followed by metal railing installation July 21–22.
- Please note, dates are subject to change.

- Elm and Spring Parks are projected to begin construction the week of July 21. Due to their smaller size and the scope of work, both parks will be fully closed during the construction period to ensure public safety. Work at Gordon, Rotary, the Community Center, and Denning is projected to begin in early to mid-August. These start dates are dependent on the approval of permits from the Metropolitan Water Reclamation District (MWRD), which are currently pending.
- As a follow-up to our initial update regarding the \$250,000 grant awarded to the Park District with the support of Senator Porfirio and administered by the Illinois Department of Commerce and Economic Opportunity (DCEO), we have officially submitted the full grant application. We are now awaiting the next steps in the process. As previously noted, issuing the grant agreement can be lengthy, with a target date of no later than June 30, 2026. We will continue to keep the Board updated and bring forward any items requiring formal approval as we move through the process.

Additionally, we have reached out to our elected officials to inquire whether any additional funding has been allocated to the Park District of La Grange in the current state budget year. At this time, we have not yet received a response but will follow up and share any updates as they become available.

- Later in the meeting, we will be presenting a potential OSLAD grant application opportunity for Sedgwick Park. On July 1, 2025, the Open Space Land Acquisition and Development (OSLAD) grant program is officially open and accepting applications through September 30, 2025. This state-funded program provides financial assistance to local government agencies for the acquisition and/or development of public parks and open space. Development and renovation projects are eligible for up to \$600,000 in grant funding. Given the ongoing plans for Sedgwick Park, this may be a strong opportunity to pursue additional funding to support the improvements.

**Community Center Pictures**





**Gilbert Facility Pictures**





**Sedgwick Facility Pictures**





**Waiola Park Pictures**









**Park District of La Grange  
July 2025  
Board Report**

**Jamie Hollock  
Director of Finance & Human Resources**

**ACCOUNTING / FINANCE / PAYROLL / TREASURY**

Accounts Payable

No new material at this time.

Audit

The on-site phase with the auditors from Lauterbach & Amen was completed on Wednesday, June 11, 2025. The audit is currently under manager review and should move into report writing in a few weeks.

Budget

No new material at this time.

Finance/Payroll

Payroll costs rose in June as a result of hiring additional seasonal staff for the summer.

Property Tax Revenue

The District received a total of \$2,840.91 in property tax distributions for the month of June. The breakdown of those distributions is as follows:

- \$2,840.91 from tax year 2023

**HUMAN RESOURCES**

This past month, my department focused on processing applications and onboarding seasonal employees.

# Park District of La Grange July 2025 Board Report

**Kevin Miller**  
**Director of Recreation**

## Athletics

- La Grange Lions tryouts concluded in the middle of June. There were 218 players who tried out from 3<sup>rd</sup>-7<sup>th</sup> grade boys and 4<sup>th</sup>-6<sup>th</sup> grade girls' teams. We will have 12 total teams this upcoming season, compared to 10 last year, with 8 boys' teams and 4 girls' teams. Below is a five-year history of tryout numbers.

**La Grange Lions Tryout Numbers**

Grade	2021 Tryouts	2022 Tryouts	2023 Tryouts	2024 Tryouts	2025 Tryouts
3rd Boys	NA	NA	37	11	41
4th Boys	NA	41	33	21	35
5th Boys	13	29	42	29	23
6th Boys	7	24	40	26	41
7th Boys	16	16	27	7	24
8th Boys	7	25	13	19	0
<b>Total</b>	<b>43</b>	<b>135</b>	<b>192</b>	<b>113</b>	<b>164</b>

Grade	2021 Tryouts	2022 Tryouts	2023 Tryouts	2024 Tryouts	2025 Tryouts
4th Girls	NA	NA	13	13	12
5th Girls	2	11	20	12	21
6th Girls	11	0	9	8	21
7th Girls	1	18	3	1	0
8th Girls	0	0	19	1	0
<b>Total</b>	<b>14</b>	<b>29</b>	<b>64</b>	<b>35</b>	<b>54</b>

- Our NFL Flag Football League kicked off the week of June 30<sup>th</sup> with practices. In total, we have 126 players enrolled and across three divisions for 1<sup>st</sup>-2<sup>nd</sup>, 3<sup>rd</sup>-4<sup>th</sup> and 5<sup>th</sup>-6<sup>th</sup> grades. Games began on July 12<sup>th</sup> at Sedgwick Park.

## Special Events

- Our Annual Touch-A-Truck event will be held on Saturday, July 12<sup>th</sup> from 10:30am-12:30pm at Sedgwick Park in the 10<sup>th</sup> Ave./48<sup>th</sup> St. parking lot. We are planning on approximately 15 different vehicles, ranging from dump trucks, school buses, a fire engine, police cars and

work/construction equipment. Sponsors for this year's event includes La Grange Point, Senior Lifestyle, Hinsdale Bank & Trust, and Advantage Auto.

- The Tex-Mex Social is scheduled for Friday, July 25<sup>th</sup>. There are 50 registered participants.
- The Community Garage Sale will be taking place on Saturday, July 26<sup>th</sup> in the South Parking Lot of the Recreation Center from 9am-12pm. We have 29 registered booths/sellers.

### **Preschool**

- Drew Vonderhuevel is preparing for the upcoming preschool year. We will have 3 classes again this year. Lil Badgers for 2-3 year olds will be held at Gilbert Park on M/W/F from 9:00-11:30am; Lil Bronco's for 3 year olds will be held at the Recreation Center on M/W/F from 9:00-11:30am; and Lil Gators will be held at the Recreation Center on M/W/F from 12:00-3:00pm.

### **BASE**

- Cindy DeNormandie is finishing up first round interviews with new and returning staff for the BASE school year with second round interviews taking place with the week of 7/14 with Cindy and Kevin Miller. The intention is to have all BASE staff hired by July 25<sup>th</sup> and hold our new training program for the BASE staff August 4<sup>th</sup> – 15<sup>th</sup>.

### **Summer Camp**

- Summer Camp is entering week 6 on July 14<sup>th</sup>. Campers have enjoyed a variety of fun activities, water days, trips to the Forest Park Pool, and field trips to Rainbow Falls, The Forge, and a Wrigley Field Tour, amongst others. Recreation Staff held a camp staff training night on July 1<sup>st</sup>, as we identified various areas that staff needed additional training or re-training on. A Site-Lead training is scheduled for July 14<sup>th</sup>.

### **Marketing**

- The summer 2025 brochure has garnered 18,944 views as of July 2<sup>nd</sup>.
- Social Media accounts were updated with current content. The following are statistics from our Social Media Accounts and FunBytes from 6/4 - 7/2. The percentages are in comparison to the prior month.

<b>Social Media Data</b>	<b>PDLG Facebook</b>	<b>PDLG Instagram</b>	<b>LG Fitness Facebook</b>	<b>LG Fitness Instagram</b>
Reach	6,520 -60%	2,011 +42%	4,795 +1,000%	512 +24%
Visits	1,095 +12%	281 -10%	597 +103%	110 +25%
New Page Likes	28 -20%	43 -21%	13 +333%	15 +275%

	<b>June 3 FunBytes</b>	<b>June Board Meeting</b>	<b>June 10 FunBytes</b>	<b>June 17 FunBytes</b>	<b>June 24 FunBytes</b>
Total Opens	2,838	2,910	2,803	2,611	2,564
Open %	50.1%	51.4%	49.4%	46%	45.1%
Total Clicks	183	70	136	86	69
Click %	3.2%	1.2%	2.4%	1.5%	1.2%
Unsubscribes	4				
New Subscribers	57				

### **Misc. Recreation**

- Recreation Staff are working on the Fall 2025 brochure. We are currently in the editing stages with final edits being completed the week of July 20<sup>th</sup> and the brochure being posted online by July 30<sup>th</sup>. Resident registration begins on August 6<sup>th</sup> with Non-Resident registration opening on August 13<sup>th</sup>.
- Kevin Miller is working with the soccer affiliates on field allocations for the fall 2025 season. The La Grange Celtics have secured field space in a neighboring town and have limited their request for the fall season to Thursday evenings on one field.

**Park District of LaGrange  
July 2025  
Board Report**

**Mike Hay  
General Manager of Facilities and Operation**

- LaGrange Fitness had 187 new members join during the month of June 2025. We currently have 2,768 members through June 30th, 2025, compared to 2,646 members as of June 30th, 2024. During the month of June, we had 50 cancellation requests, and 5 members requested a hold.
- We had 11,495 visits by fitness members during the month of June 2025, compared to 9,395 visits during June 2024. This is an increase of 2,100 visits.
- The personal training department brought in \$8,098 for June 2025 compared to \$7,890 for June 2024. This is an increase of \$208. We had 197 personal training sessions during the month of June 2025 compared to 102 sessions in June 2024.
- The month of June brought in 2,197 group fitness participants compared to 1,957 participants in June 2024. This is an increase of 240 participants.  
The group fitness classes have an average of 545 participants per week and an average of 13 participants per class.
- We hosted an Open House on Friday, June 27<sup>th</sup>, 2025. This yielded 18 new memberships, 7 guests took advantage of using the Fitness Center for the day and we also had 2 Student Special Memberships sign up. This was a very successful event.

## **Rental Information-June 2025**

### **Recreation Center Room Rentals June 2025:**

Rentals-21 total rentals from (7 Chicago, 6 Brookfield, 3 La Grange, and one each from Westchester, Justice, Lyons, Summit, and Tampa).

Total Fees June 2025-\$12,724

Rooms: 105/106- 7 Rentals

108/109- 4 Rentals

108- 2 Rentals

112- 1 Rentals

109- 0 Rentals

105- 2 Rentals

102- 0 Rentals

106- 0 Rentals

DeSitter Room- 5 Rentals

Parties with exclusive playground rental included- 13

### **Outdoor Rentals June 2025:**

Rentals-7 total rentals from (6 from La Grange, and 1 from Western Springs)

Total Fees June 2025- \$679

Park: Denning - 5 Rentals

Elm - 1 Rental

Spring - 1 Rental

### **Community Center Rentals June 2025:**

The Community Center was being cleaned out for construction- No rentals were taken for the month of June.

### **Court Rentals June 2025:**

Rentals-3 Rentals (2 from Broadview, 1 from Chicago)

Total Fees June 2025- \$628

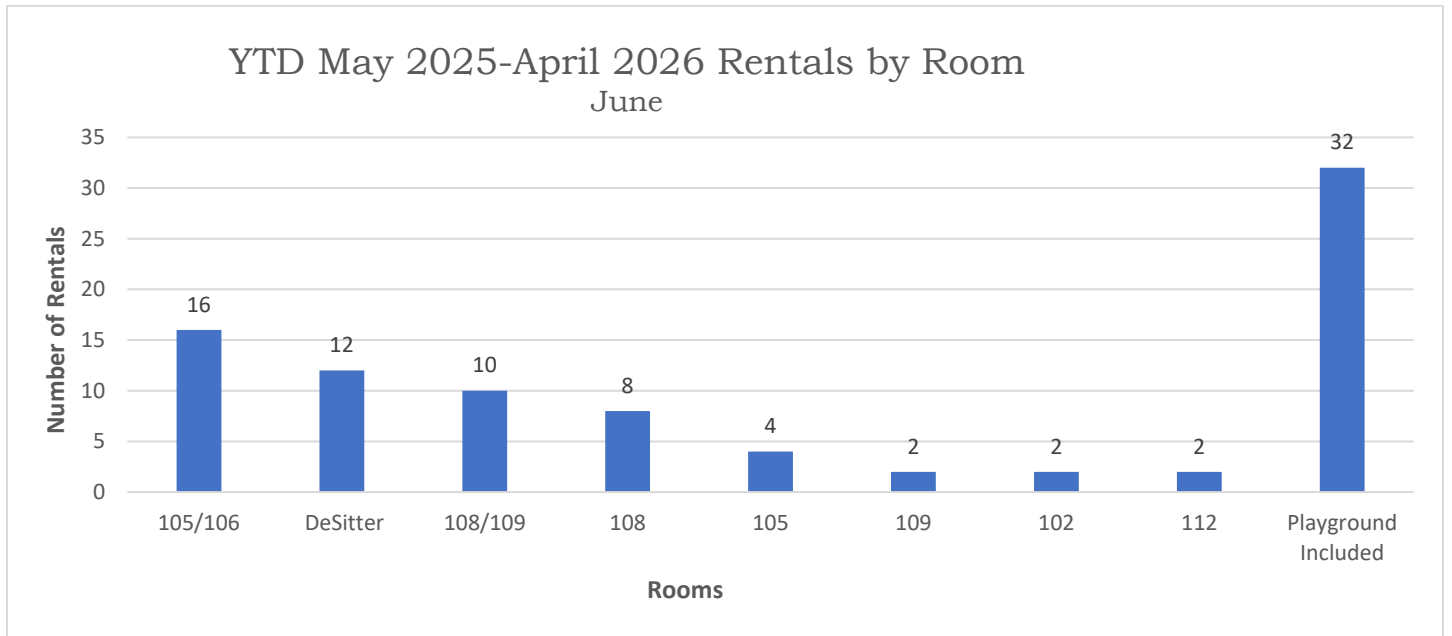
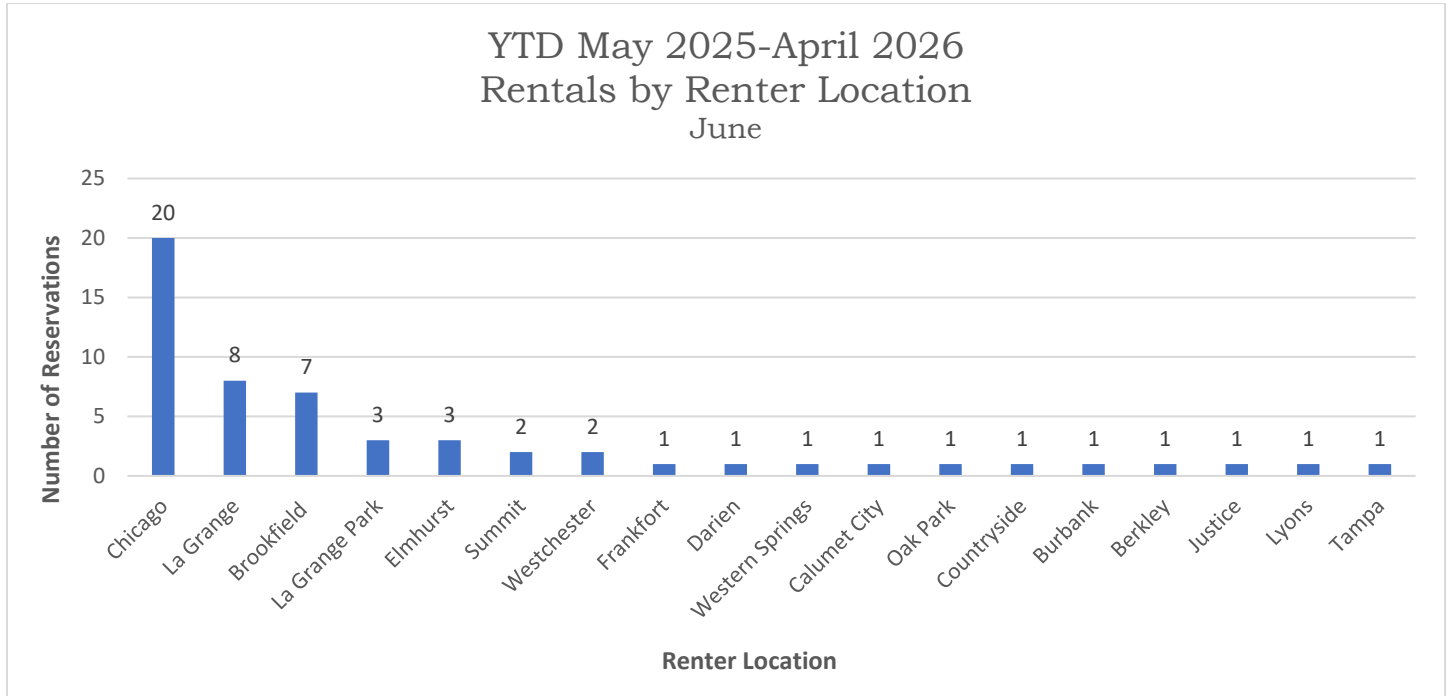
All the above information is based on individual rentals, not multi-date, repeat rentals from teams/organizations.

# YTD Rental Information May 2025-April 2026

## June 2025

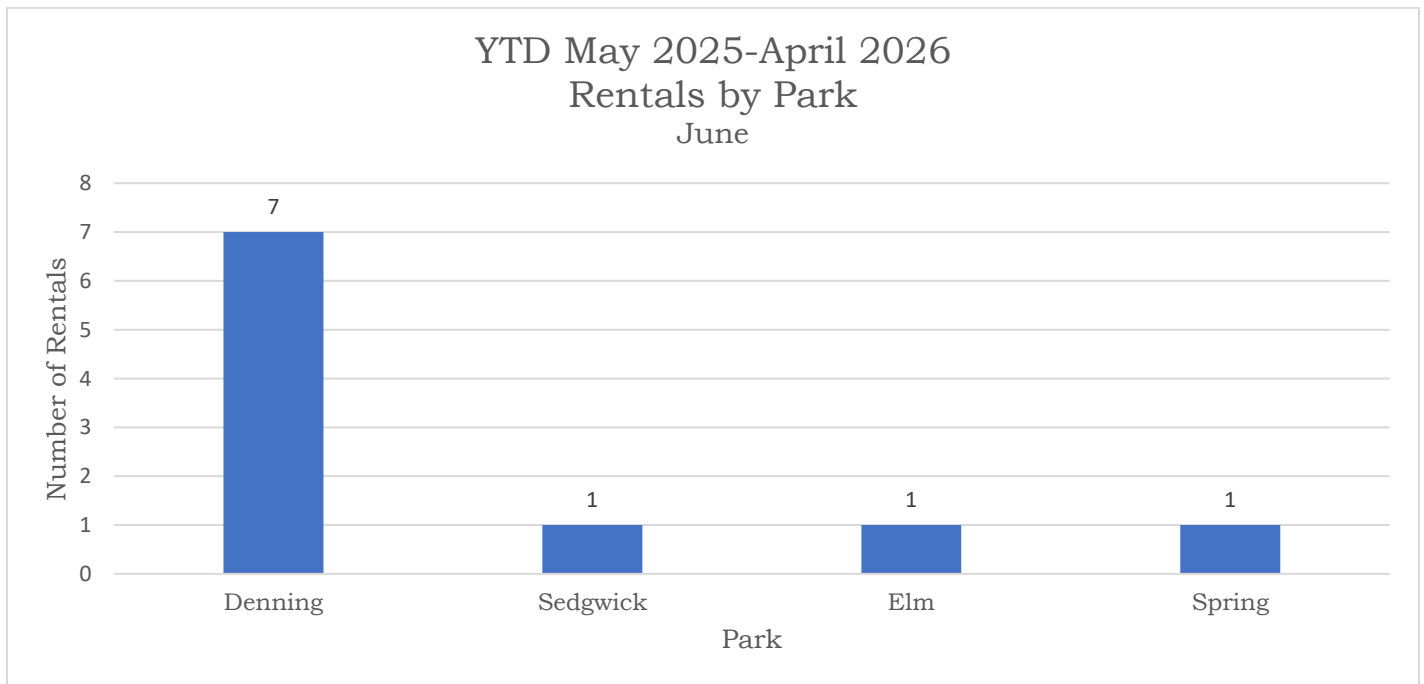
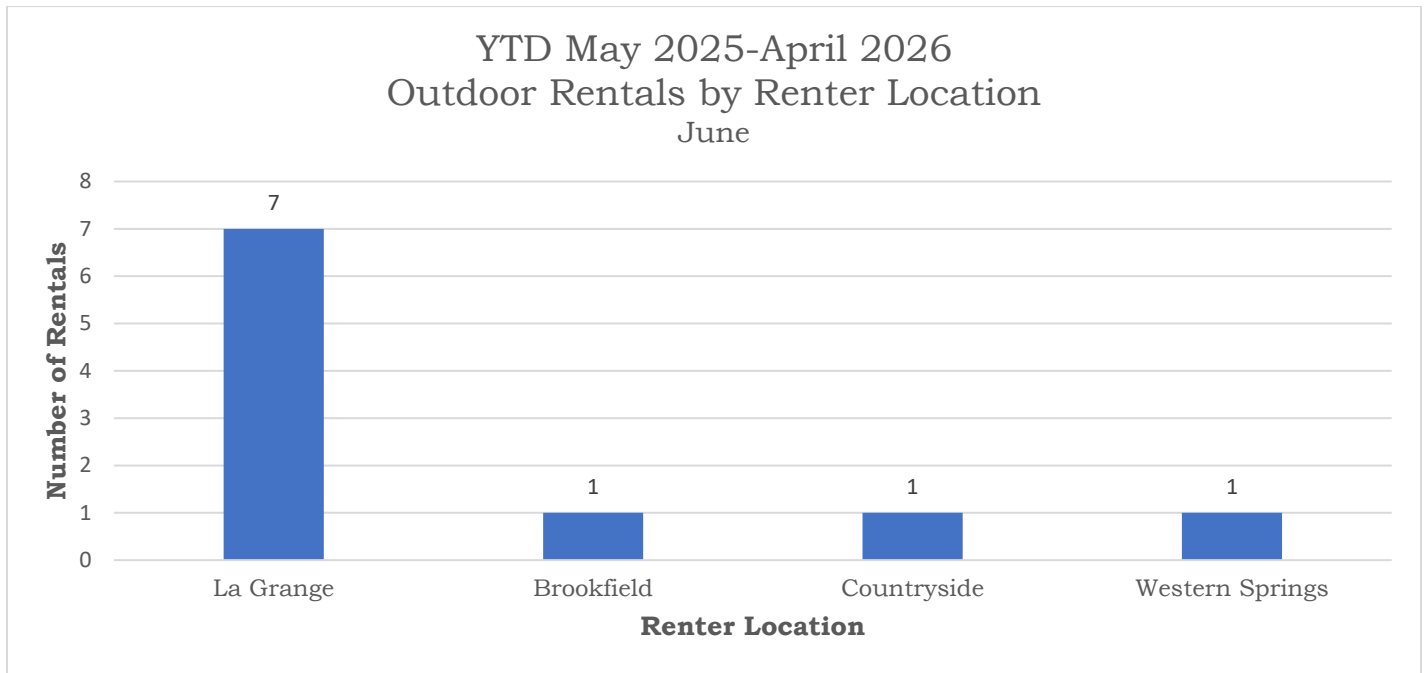
### Recreation Center Rentals

There has been a total of 56 rentals for the Recreation Center rooms from May 2025-April 2026. The total fees collected May 2025-April 2026 equals \$31,322. The following charts display the number of parties by renter locations and by the rooms reserved.



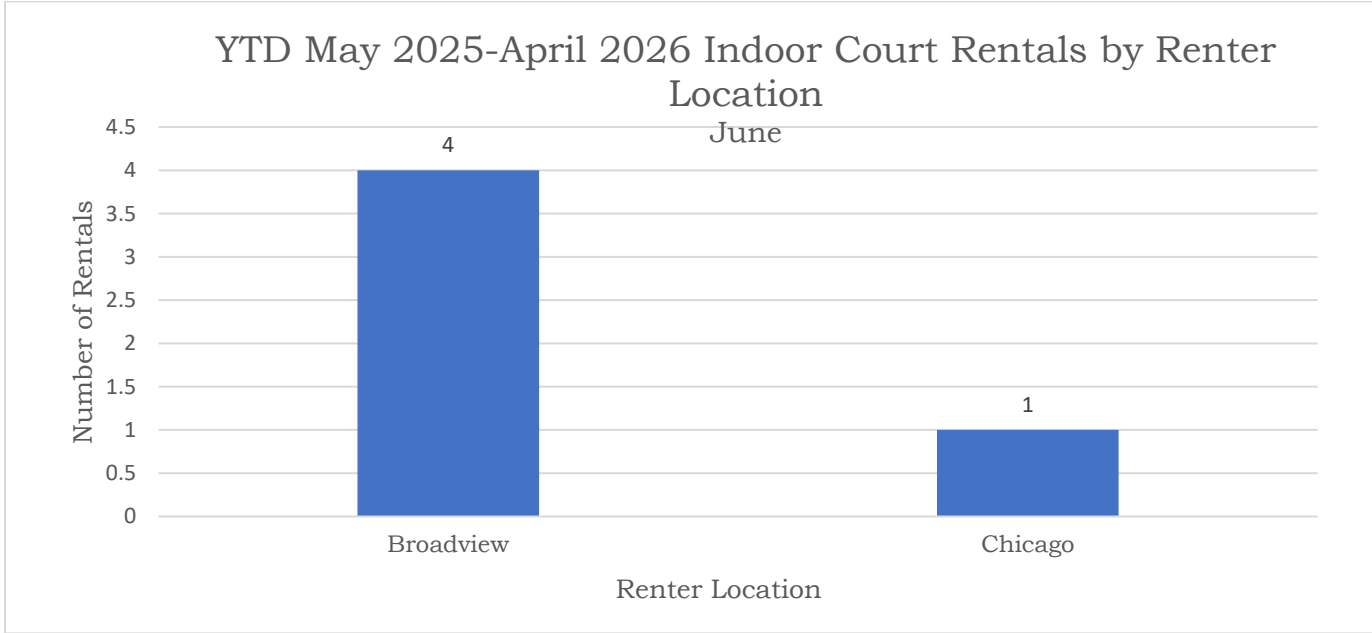
## Outdoor Rentals

There has been a total of 10 rentals for outdoor facilities and park shelters From May 2025-April 2026. The total fees collected May 2025-April 2026 for outdoor rentals equals \$1,221. The following charts display the number of rentals by renter locations and by the parks reserved. This information is based on individual rentals. It does not include the field rentals by organizations which include multiple dates over several months of use (example-AYSO soccer field rentals are not included in these graphs).



**Indoor Court Rentals**

There has been a total of 5 indoor court rentals from May 2025-April 2026. The total fees collected May 2025-April 2026 for indoor court rentals equals \$980. This information is based on individual rentals. It does not include the court rentals by organizations which include multiple dates over several months of use (example-Taylorred Intensity is not included in this).



**Community Center Rentals**

We are not currently taking rental reservations for the Community Center. Construction has begun at this location.

**Park District of La Grange  
July 2025  
Board Report**

**Larry Buckley  
General Manager of Parks Maintenance**

- The installation of the new A/C condenser units for Gilbert and Community Center has started the week of 7/7.
- I am pleased to say that I have successfully passed the testing requirements for the Illinois Applicator License. This license allows the use of 'Restricted' herbicides and pesticides. The license is valid for 3 years.
- The climber at Rotary Park was set on fire. The parks team removed the damaged fixture and boarded off the opening to the platform. There was no damage beyond this climber.



- Bedrock EarthScapes was out for their regularly scheduled maintenance of the raingardens at Stone, Denning, and the Rec Center. All the Rain Gardens are doing well. Stone Park's Blue Vervain and Purple Coneflower are about to bloom.





# Action Items



MEMORANDUM M25-035

**TO:** PDLG Board of Commissioners  
**FROM:** Jennifer Bechtold, CPRE, Executive Director  
Jamie Hollock, Director of Finance & HR  
**RE:** Board Policy Manual Updates, Section 300, Section 210, Section 286,  
Section 830  
**DATE:** July 14, 2025

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**Background:**

The Board Policy Manual has been adopted by the Park District of La Grange Board of Commissioners and requires frequent updating, due to changes in operations, as well as legal updates.

**Implications:**

As staff and legal counsel continue to review the Board Policy Manual, we have completed updates to Section 300 – Finance Policies. Many of these policies had not been reviewed or revised since the early 2000s. The updated section reflects current financial practices, legal requirements, and operational needs of the district.

**Section 300: Preamble:** No changes.

**Section 302: Annual Tax Levy Ordinance:** Section 302 was updated from “Annual Tax Levy Ordinance” to “Annual Fiscal Requirements” to more accurately reflect the full scope of the Park District’s annual financial responsibilities. The revised section consolidates all recurring fiscal obligations—such as the tax levy, budget and appropriation ordinance, audit, state disclosures, treasurer’s report, and required filings—into one comprehensive section. This change provides a clearer, more organized structure and aligns the policy with current legal and procedural requirements.

**Section 304: Annual Budget and Appropriation Ordinance:** Deleted and added to Section 302.

**Section 305: Revenue Policy (New Policy):** This new policy guides how the Park District manages and monitors all revenue sources. It emphasizes a diversified and stable revenue base, conservative forecasting, and limited use of one-time revenues for ongoing costs. The district will review user fees annually to reflect service costs and market conditions and will oppose unfunded mandates. The policy supports long-term financial sustainability and aligns with the district’s overall budgeting and investment practices.

**Section 306: Budget Over-Expenditures Controls:** This section ensures that any over-expenditure in one account is offset by a surplus in another within the same fund. The Director is responsible for maintaining appropriate controls. Only minimal changes were made to update the language.

**Section 308: Transfer of Appropriation Ordinance Items:** This section allows the Park Board to reallocate funds between appropriation items during the fiscal year, with certain limits and procedures. The Director of Finance & HR manages records and recommends transfers. Transfers of over 10% or between funds require a two-thirds Board vote after the first six months.

**Section 309: Budget Detail Expenditure Policy:** This section outlines the process for reallocating expenditures within the Park District's operational budget. It designates the Executive Director and management staff with tiered authority to adjust line-item spending within approved limits, with higher thresholds requiring notification or Board approval. All changes must remain within the limits of the adopted Budget & Appropriation Ordinance.

The section was updated to clarify internal approval procedures and rename the policy from "Budget Detail Expenditure Policy" to "Operational Budget Detail Expenditure Policy" to better reflect its purpose.

**Section 310: Debt Service:** This section outlines the Park District's approach to managing debt, emphasizing responsible borrowing for essential capital projects and repayment within the useful life of the improvements. It includes guidance on financing options such as referenda, non-referenda bonds, and installment contracts. The policy also covers standards for debt issuance, roles of financial advisors and bond counsel, methods of sale, maintaining bond ratings, arbitrage compliance, and guidelines for refunding and restructuring debt. The section was renamed from "Debt Service" to "Debt Policy" and expanded to provide comprehensive direction on all aspects of debt management.

**Section 312: Purchasing Policy:** This section outlines the Park District's purchasing procedures to ensure goods and services are procured efficiently, competitively, and in compliance with legal and ethical standards. It defines thresholds for approvals, formal bidding, informal quotes, sole source purchases, emergency purchases, and credit card use. It also addresses payables, receivables, conflict of interest, gratuities, and splitting of purchases to avoid policy requirements.

The policy was substantially updated to include detailed procedures for different purchase levels, clarify sole source and emergency purchases, address ethics, and reflect compliance with current laws and best practices.

**Section 314: Accounts Payable and Receivable:** This section assigns the Finance Department responsibility for managing payables and receivables with proper documentation. Most payments require Board approval, though early payments may be authorized by the Treasurer or Executive Director and later ratified. Employee reimbursements must be supported by receipts.

**Section 316: Returned Checks:** This policy outlines procedures for handling checks returned due to insufficient funds or other issues. If a check is returned twice, the issuer is notified and charged a \$25 fee (or the bank fee, if higher). Payment must be made within seven days by cash, money order, or certified check. Future participation or registration may be denied until payment is resolved.

**Section 317: Outstanding Check Policy (New Policy):** This new policy establishes procedures to manage uncashed checks and ensure accurate financial reporting.

**Section 318: Investment Policy:** Section 318 was updated to modernize and strengthen the Park District's investment practices. Key changes include:

- Expanded objectives to include sustainability and local investment considerations.
- Clearer delegation of authority and enhanced internal controls.
- New collateralization standards require third-party safekeeping.
- Updated list of permitted investment instruments.
- Added provisions for legal compliance, Board adoption, and exceptions.

These changes align the policy with current law and best financial practices.

**Section 320: Fund Balance Policy:** Section 320 defines how the Park District manages and classifies fund balances and net assets to ensure financial stability, support long-term planning, and maintain creditworthiness.

Key Updates Include:

- Clarified fund classifications (e.g., committed, assigned, restricted) for both governmental and proprietary funds.
- Updated minimum reserve targets, setting specific thresholds (e.g., four months of operating expenditures) for various fund types. Non-Major Special Recreation revenue funds will be maintained at 3 months of operating expenditures.
- Expanded guidance on how and when balances can be committed or assigned.
- Added considerations for assessing appropriate fund levels, including revenue volatility, emergency needs, and interfund dependencies.
- Aligned policy with GASB standards and best practices for financial reporting and transparency.

These updates modernize the policy to reflect current fiscal conditions and planning priorities.

**Section 322: Bond Post-Issuance Compliance Procedures:** This section formalizes procedures for monitoring tax-exempt bond compliance. It designates a Compliance Officer, outlines recordkeeping and review responsibilities, and provides steps for identifying and correcting noncompliance. Minor updates clarify roles, reporting, and documentation standards.

**Section 324: Fixed Asset Policy:** Section 324 was updated to strengthen asset tracking and clarify accounting procedures. Key changes include:

- Expanded definitions and classifications of fixed assets by type, value, and use.
- Updated capitalization threshold confirmed at \$10,000 with clear guidance on what qualifies.
- Added detail on depreciation schedules, valuation methods, and treatment of improvements.
- Introduced monitored vs. unmonitored expensed assets for better internal control.
- Enhanced procedures for acquisition, disposal, and physical inventory with clear departmental responsibilities.
- Updated useful life schedules by asset category for consistent depreciation.

These revisions align the policy with current accounting standards and improve internal asset management.

**Section 326: Capital Improvement Policy:** This new policy establishes a multi-year Capital Improvement Program (CIP) to guide planning, funding, and implementation of major Park District projects. It defines capital projects, sets criteria for inclusion (e.g., land acquisition, major construction, equipment over specified thresholds), and outlines project prioritization based on safety, compliance, need, and financial impact. The policy also includes guidance on debt use, project monitoring, and alignment with the District’s Comprehensive Plan. The CIP is reviewed and updated annually, with only first-year projects formally budgeted.

**Section 210: Nepotism:** Nepotism to clarify the definition of “Relative” to include relationships by blood, marriage, domestic partnership, and adoption. The policy prohibits full-time employment for relatives of the Executive Director and Board Commissioners, and prevents direct supervision between related employees. Additionally, all employment of relatives—regardless of position—must receive prior approval from the Executive Director. Exceptions involving the Executive Director’s relatives still require Board approval. Contracting restrictions for relatives remain in place.

**Section 286: Staff Travel Reimbursement Policy (New Policy):** Section 286 establishes a clear and standardized policy for reimbursing Park District staff for meals, lodging, transportation, and incidental expenses incurred during approved travel. The policy aligns with federal per diem guidelines and ensures consistency, accountability, and compliance with IRS regulations. Current travel reimbursement provisions for both staff and board members are outlined in Policy 134. With the adoption of Section 286, all staff-related content will be removed from Policy 134. Policy 134 will be updated and retained solely for Board member travel during the upcoming revision of Section 100 – Board Policies.

**Section 830: Summary of Truth & Taxation:** This section is being deleted because it outlines statutory requirements under the Truth in Taxation Act, which are not discretionary and must be followed by law. As such, the content does not require a standalone policy and will be addressed through standard compliance procedures.

**Section 830: Accounting Procedures:** Section 830 outlined internal accounting procedures for the Park District but did not establish policy-level guidance. Since these are operational procedures rather than governing policies, this section is being deleted and will instead be maintained administratively by staff as part of internal financial practices.

**Staff Recommendation:**

Staff recommends that the Board of Commissioners approve the revised Section 300 – Finance Policies as presented. This update includes the addition of a new Staff Travel Reimbursement Policy (Section 286), the deletion of two policies under Section 830 (Accounting Procedures and Truth in Taxation) and an update to Section 210, our Nepotism Policy.

**Motion:** Move that the Board of Commissioners approve the revised Section 300 – Finance Policies as presented, including the addition of the Staff Travel Reimbursement Policy (Section 286), the removal of Accounting Procedures and Truth in Taxation policies under Section 830, and the updates to Section 210 – Nepotism Policy.

**SECTION 300  
INDEX  
PARK DISTRICT OF LA GRANGE  
FINANCE POLICIES**

Section 300	Preamble
Section 302	<del>Annual Tax Levy Ordinance</del> <u>Annual Fiscal Requirements</u>
<del>Section 304</del>	<del>Annual Budget and Appropriation Ordinance</del>
<u>Section 305</u>	<u>Revenue Policy</u>
Section 306	Budget Over-Expenditure Controls
Section 308	Transfer of Appropriation Ordinance Items
Section 309	Budget Detail Expenditure Policy
Section 310	Debt <del>Service</del> <u>Policy</u>
Section 312	Purchasing
Section 314	Accounts Payable and Receivable
Section 316	Returned Check <u>Policys</u>
<u>Section 317</u>	<u>Outstanding Check Policy- New Policy</u>
Section 318	Investment Policy
Section 320	Fund Balance / Net Assets Policy
Section 322	Bond Post-Issuance Compliance Procedures
<u>Section 324</u>	<u>Safeguarding the Park District Assets</u> <u>Fixed Assets</u>
<u>Section 326</u>	<u>Capital Improvement Program Policy</u>

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**SECTION 300  
INDEX**

**PARK DISTRICT OF LA GRANGE  
FINANCE POLICIES**

Section 300	Preamble
Section 302	Annual Fiscal Requirements
Section 305	Revenue Policy
Section 306	Budget Over-Expenditure Controls
Section 308	Transfer of Appropriation Ordinance Items
Section 309	Budget Detail Expenditure Policy
Section 310	Debt Policy
Section 312	Purchasing
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Section 316	Returned Check Policy
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Section 318	Investment Policy
Section 320	Fund Balance / Net Assets Policy
Section 322	Bond Post-Issuance Compliance Procedures
Section 324	Safeguarding the Park District Assets Fixed Assets
Section 326	Capital Improvement Program Policy

## **SECTION 300**

### **PREAMBLE**

Public entities such as the Park District often obtain the major portion of their revenue from taxes paid by residents for public purposes.

This finance policy recognizes the need for accountability to those residents, and to the State, in the use of that revenue. It is intended as a guide to staff in establishing a chain of responsibility in accounting for the use of resources, and in establishing procedures for internal controls and reporting.

**SECTION 302**

**ANNUAL TAX LEVY ORDINANCE**  
**ANNUAL FISCAL REQUIREMENTS**

**Section 302.1 Annual Fiscal Requirements**

To the extent any Illinois State Law or Federal Law exists which is inconsistent or contrary to these policies, then the District shall conform to the requirements of State or Federal Law.

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**Section 302.2 Annual Tax Levy Ordinance**

The District has the power to levy and collect taxes on all taxable property in the District. The Levy Ordinance shall be prepared, presented, and approved in compliance with the Illinois Park District Code and the Illinois Compiled Statutes.

The Director of Finance & Human Resources shall be charged with the preparation of the Levy Ordinance. The Levy Ordinance shall specify amounts to be raised by taxation, and thereby levy said amounts.

The District will comply with the Truth in Taxation Act in the course of approving the Levy Ordinance.

A certified copy of the approved Levy Ordinance shall be filed with the Cook County Clerk no later than the last Tuesday in December or as otherwise established by law.

**Section 302.3 Annual Budget and Appropriation Ordinance**

A combined Budget and Appropriation Ordinance shall be adopted by the Board within or before the first quarter of each fiscal year.

The Budget and Appropriation Ordinance budget shall contain a statement of cash on hand at the beginning of the fiscal year, an estimate of cash expected to be received during such fiscal year from all sources, an estimate of expenditures contemplated for such fiscal year and the estimated cash expected to be on hand at the end of the year.

The Budget and Appropriation Ordinance shall be prepared in tentative form and be made conveniently available for public inspection for at least (30) days before final action. At least one public hearing shall be held before final action. The hearing must be advertised in a newspaper published in the District at least one week prior to the date for which the hearing is scheduled.

Reissued 5/01/01  
Revised 07/14/2025

The Board must file a certified copy of the Budget Appropriation Ordinance with the Cook County Clerk within 30 days of the adoption of the ordinance, along with an estimate, certified by the Director of Finance & Human Resources, of revenues, by source, anticipated to be received by the District the following year.

The Board shall comply with all requirements of the Illinois Park District Code which relate to the Budget and Appropriation process. The Director shall be charged with the preparation of the Budget and Appropriation Ordinance. The Budget and Appropriation Ordinance shall delineate the revenues and expenditures of all separate funds required by the District.

#### **Section 302.4 Annual Audit**

An audit of funds, property, and financial practices shall be conducted annually by an independent certified public accounting firm which will be chosen by the Board.

In addition to the normal test of various funds and investments, the firm shall provide an audit management letter providing recommendations for improving the fiscal and management practices of the District.

The annual audit shall be filed with the Cook County Clerk within ~~six months~~ 180 days of the end of the fiscal year, as well as all required financial and bonding agencies. Any time the District has any outstanding securities, the annual audit shall also be filed electronically with the Municipal Securities Rulemaking Board website "EMMA," in a word-searchable format.

The District shall publish a Notice of Availability of Audit one time in a local, English-language newspaper, which shall include, at a minimum, the time period covered by the audit, the name of the firm conducting the audit, and the address and business hours of the location where the audit report may be publicly inspected.

#### **Section 302.5 State of Illinois Disclosure Statement**

Pursuant to the provision of Illinois State Law, it shall be the responsibility of each person applicable to be governed by "The Illinois Governmental Ethics Act." The following persons shall file verified written statements of economic interest:

- A. Members of the Board and candidates for election to the Board.
- B. District employees who are compensated for services as employees and not as independent contractors and who:
  - 1. are or function as the head of a department, division, bureau or other administrative unit;

Reissued 5/01/01  
Revised 07/14/2025

2. have direct supervisory authority over, or direct responsibility for the formulation, negotiation, issuance or ~~execution~~ execution of contracts in the amount of \$1,000 or greater;
3. have authority to approve ~~licenses~~ licenses or permits;
4. adjudicate, arbitrate or decide any judicial or administrative proceeding, or review such a decision;
5. have authority to issue or promulgate rules or regulations; or
6. have supervisory responsibility for 20 or more employees.

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**Section 302.6 Annual Treasurer’s Report**

At the close of the fiscal year, the treasurer shall ~~publish~~ prepare the Treasurer’s Annual Report of Receipts and Expenditures as prescribed by law. ~~The District shall file such report with the County Clerk.~~

**Section 302.7 State Comptroller’s Report**

A copy of the Annual Audit Report must be filed with the Comptroller of the State of Illinois within ~~six (6) months~~ 180 days following the close of each fiscal year.

Additionally, Form 558-4 entitled “Annual Audit Report, Park and Forest Preserve Districts”, is prepared annually and filed with the Comptroller. This report indicates beginning cash balance of all funds on a consolidated basis, revenues by defined categories (consolidated), with ending cash balance (consolidated) at the fiscal year-end. The report further provides information regarding investment of funds by type, description of indebtedness by type including current issues and current redemptions, and appropriated amounts by funds.

**Section 302.8 Official Filings**

On an annual basis, the District shall file with the appropriate county and state agencies:

1. Budget and Appropriation Ordinance (with Certificate of Revenues by Source)
2. Tax Levy Ordinance
3. Treasurer’s Report (Statement of Receipts and Disbursements)
4. Form 558-4 Annual Report, Park and Forest Preserve Districts
5. Annual Financial Statement and Independent Auditor’s Report
6. Any other documents or reports required by law

**Section 302.1 Committee of the Whole**

The Board of Commissioners recognizes that, subject to the Park District Code, the tax levy ordinance will be presented to the Board acting as a Committee of the Whole, for study prior to its passage at an appropriate regular meeting each year.

**Section 302.2 — Taxes**

There are eight separate funds levying and assessing taxes on properties within the District for the amount of tax needed to carry out the functions of the District:

- A. ~~General Corporate Fund~~
- B. ~~Recreation Fund~~
- C. ~~Liability Insurance Fund~~
- D. ~~Audit Fund~~
- E. ~~Special Recreation Fund~~
- F. ~~FICA/Medicare Fund~~
- G. ~~IMRF Fund~~
- H. ~~Paving & Lighting Fund~~

**Section 302.3 — Preparation of the Ordinance**

The treasurer shall be responsible for determining the amount of the proposed tax levy, providing sufficient levels in each fund to ensure resources to fulfill goals and objectives set by the Board, subject to all legal limitations. The annual tax levy ordinance shall have the approval of the Board and be adopted and filed by the third Tuesday in December in the manner prescribed by law. The president and the secretary will sign the ordinance and the secretary will certify the passage of the ordinance for filing with the Cook County Clerk.

## **SECTION 302**

### **ANNUAL FISCAL REQUIREMENTS**

#### **Section 302.1      Annual Fiscal Requirements**

To the extent any Illinois State Law or Federal Law exists which is inconsistent or contrary to these policies, then the District shall conform to the requirements of State or Federal Law.

#### **Section 302.2      Annual Tax Levy Ordinance**

The District has the power to levy and collect taxes on all taxable property in the District. The Levy Ordinance shall be prepared, presented, and approved in compliance with the Illinois Park District Code and the Illinois Compiled Statutes.

The Director of Finance & Human Resources shall be charged with the preparation of the Levy Ordinance. The Levy Ordinance shall specify amounts to be raised by taxation and thereby levy said amounts.

The District will comply with the Truth in Taxation Act in the course of approving the Levy Ordinance.

A certified copy of the approved Levy Ordinance shall be filed with the Cook County Clerk no later than the last Tuesday in December or as otherwise established by law.

#### **Section 302.3      Annual Budget and Appropriation Ordinance**

A combined Budget and Appropriation Ordinance shall be adopted by the Board within or before the first quarter of each fiscal year.

The Budget and Appropriation Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year, an estimate of cash expected to be received during such fiscal year from all sources, an estimate of expenditures contemplated for such fiscal year and the estimated cash expected to be on hand at the end of the year.

The Budget and Appropriation Ordinance shall be prepared in tentative form and be made conveniently available for public inspection for at least (30) days before final action. At least one public hearing shall be held before final action. The hearing must be advertised in a newspaper published in the District at least one week prior to the date for which the hearing is scheduled.

The Board must file a certified copy of the Budget Appropriation Ordinance with the Cook County Clerk within 30 days of the adoption of the ordinance, along

with an estimate, certified by the Director of Finance & Human Resources, of revenues, by source, anticipated to be received by the District the following year.

The Board shall comply with all requirements of the Illinois Park District Code which relate to the Budget and Appropriation process. The Director shall be charged with the preparation of the Budget and Appropriation Ordinance. The Budget and Appropriation Ordinance shall delineate the revenues and expenditures of all separate funds required by the District.

#### **Section 302.4 Annual Audit**

An audit of funds, property, and financial practices shall be conducted annually by an independent certified public accounting firm which will be chosen by the Board.

In addition to the normal test of various funds and investments, the firm shall provide an audit management letter providing recommendations for improving the fiscal and management practices of the District.

The annual audit shall be filed with the Cook County Clerk within 180 days of the end of the fiscal year, as well as all required financial and bonding agencies. Any time the District has any outstanding securities, the annual audit shall also be filed electronically with the Municipal Securities Rulemaking Board website “EMMA,” in a word-searchable format.

The District shall publish a Notice of Availability of Audit one time in a local, English-language newspaper, which shall include, at a minimum, the time period covered by the audit, the name of the firm conducting the audit, and the address and business hours of the location where the audit report may be publicly inspected.

#### **Section 302.5 State of Illinois Disclosure Statement**

Pursuant to the provision of Illinois State Law, it shall be the responsibility of each person applicable to be governed by “The Illinois Governmental Ethics Act.” The following persons shall file verified written statements of economic interest:

- A. Members of the Board and candidates for election to the Board.
- B. District employees who are compensated for services as employees and not as independent contractors and who:
  - 1. are or function as the head of a department, division, bureau or other administrative unit;
  - 2. have direct supervisory authority over, or direct responsibility for the formulation, negotiation, issuance or execution of contracts in the amount of \$1,000 or greater;

3. have authority to approve licenses or permits;
4. adjudicate, arbitrate or decide any judicial or administrative proceeding, or review such a decision;
5. have authority to issue or promulgate rules or regulations; or
6. have supervisory responsibility for 20 or more employees.

**Section 302.6      Annual Treasurer’s Report**

At the close of the fiscal year, the treasurer shall prepare the Treasurer’s Annual Report of Receipts and Expenditures as prescribed by law. The District shall file such report with the County Clerk.

**Section 302.7      State Comptroller’s Report**

A copy of the Annual Audit Report must be filed with the Comptroller of the State of Illinois within 180 days following the close of each fiscal year.

Additionally, Form 558-4 entitled “Annual Audit Report, Park and Forest Preserve Districts”, is prepared annually and filed with the Comptroller. This report indicates beginning cash balance of all funds on a consolidated basis, revenues by defined categories (consolidated), with ending cash balance (consolidated) at the fiscal year-end. The report further provides information regarding investment of funds by type, description of indebtedness by type including current issues and current redemptions, and appropriated amounts by funds.

**Section 302.8      Official Filings**

On an annual basis, the District shall file with the appropriate county and state agencies:

1. Budget and Appropriation Ordinance (with Certificate of Revenues by Source)
2. Tax Levy Ordinance
3. Treasurer’s Report (Statement of Receipts and Disbursements)
4. Form 558-4 Annual Report, Park and Forest Preserve Districts
5. Annual Financial Statement and Independent Auditor’s Report
6. Any other documents or reports required by law

## SECTION 304

### ~~ANNUAL BUDGET AND APPROPRIATION ORDINANCE~~

#### ~~Section 304.1~~ — Committee of the Whole

~~The Board of Commissioners recognizes that, as required by the Park District Code, the budget and appropriation will be presented to the Board acting as a Committee of the Whole, for review and comment and then submitted for passage at an appropriate regular meeting of the Board. In developing the budget and appropriation ordinance, items of expense and revenue are to be included.~~

#### ~~Section 304.2~~ — Funds

~~There are eight appropriation funds; additional funds may be added as needed.~~

- ~~— A. — General Corporate Fund~~
- ~~— B. — Recreation Fund~~
- ~~— C. — Liability Insurance Fund~~
- ~~— D. — Audit Fund~~
- ~~— E. — Special Recreation Fund~~
- ~~— F. — FICA/Medicare Fund~~
- ~~— G. — IMRF Fund~~
- ~~— H. — Paving & Lighting Fund~~

#### ~~Section 304.3~~ — Procedure for Adoption of the Ordinance

~~Prior to passage of the budget and appropriation ordinance, a notice shall be published notifying the residents of the District of a public hearing on the proposed budget and appropriation ordinance. The proposed budget and appropriation ordinance is to be placed on file in the District office and be conveniently available for public inspection for a period of at least thirty days prior to passage.~~

~~After adoption of the ordinance by the Board of Commissioners, it shall be signed by the president and certified by the board secretary. The ordinance will be effective ten days after passage as prescribed by law. The budget and appropriation ordinance may be amended as prescribed by law.~~

**SECTION 305**  
**REVENUE POLICY**

**Section 305.1 Introduction**

The Park District of La Grange Revenue Policy has been adopted by the Board of Commissioners for the monitoring and control of revenues and the allocation of reliance on different revenue sources.

**Section 305.2 Scope**

The Revenue Policy applies to all revenue sources of the Park District.

- A. The basis of accounting for the majority of the Park District's funds is modified accrual. The Park District utilizes a modified accrual basis of accounting and budgeting, with revenues being recorded when the services or goods are available and measurable. Fees and charges for these funds are developed in accordance with the Fees and Charges Policy.
- B. All funds or money from the Park District not needed for immediate disbursement shall be invested in accordance with the Investment Policy. Investment income will be recorded in accordance with generally accepted accounting principles.

**Section 305.3 Overall Objectives**

The Park Board's primary Revenue Policy goal is to maintain a diversified revenue system to protect it from possible short-term fluctuations in any of its various revenue sources. To accomplish this, revenues are monitored on a continuous basis to ensure that receipts from each revenue source are at budgeted levels. An understanding of economic and legal factors, which directly and indirectly affect the level of revenue collections, is an important part of the Park District's Revenue Policy. The following objectives are those that are utilized throughout the Park District's budget cycle as they pertain to revenues.

- A. The Park District will project its annual revenue through an analytical process and will adopt its budget using conservative estimates and long-term forecasting. A diversified yet stable revenue system will be utilized by the Park District to protect it from possible short-term fluctuations in any of its revenue sources.
- B. The Park District will minimize the use of one-time revenue sources to fund recurring costs.

- C. The Park District will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources to help ensure a balanced budget.
- D. Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to ensure that revenue collections reflect the cost of providing associated Park District services.
- E. The Park District will actively oppose State and/or Federal legislation that would mandate costs to the Park District without providing or increasing revenue sources to offset those mandated costs. The Park District will continue lobbying efforts, through the Illinois Association of Park Districts, to protect current revenues received from State and Federal agencies.
- F. The Park District will review the budget for those programs that can be reasonably funded by user fees. This review will result in a policy that defines cost, specifies a percentage of the cost to be offset by a fee and establishes a rationale for the percentage. When establishing these programs the Park District will consider:
  - 1. Market pricing,
  - 2. Increased costs associated with the programs,
  - 3. The ability of the users to pay; and
  - 4. The ability of individuals to make choices between using the service and paying the fee or not using the service.
- G. The Park District will review, and if necessary, adjust, user fee rates annually based on an analysis of the criteria established above. The Park District will pursue frequent small increases as opposed to infrequent large increases.

## SECTION 306

### BUDGET OVER-EXPENDITURE CONTROLS

#### Section 306.1 Need for Control Statement of Purpose

The Board of Commissioners recognizes the need for control of expenditures through the budget process. It also recognizes that occasionally, activity will occur differently from that originally planned, resulting in an over-expenditure of certain budgeted accounts.

#### Section 306.2 Responsibility

It is the responsibility of the director to ensure that adequate controls are established to ensure that all ~~expenditures occur~~ expenditure occurs in a responsible manner as consistent with the budget as is practical.

#### Section 306.3 Provision for Over-Expenditure of Accounts

Any account which is over-expended must be balanced by another account in the same fund which has a surplus sufficient for the fund to remain in balance at the end of the fiscal year.

## **SECTION 306**

### **BUDGET OVER-EXPENDITURE CONTROLS**

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#### **Section 306.3      Provision for Over-Expenditure of Accounts**

Any account which is over-expended must be balanced by another account in the same fund which has a surplus sufficient for the fund to remain in balance at the end of the fiscal year.

## SECTION 308

### TRANSFER OF APPROPRIATION ORDINANCE ITEMS

**Section 308.1**      ~~Need for Re-allocation of Appropriations~~Statement of Purpose

The Board of Commissioners recognizes that there may be a need to re-allocate certain appropriation items during the course of the District's fiscal year.

**Section 308.2**      Responsibility

The Director of Finance & HR ~~director~~ is responsible for keeping accurate records of all appropriations and making necessary recommendations for transfer when appropriate.

**Section 308.3**      Budget Transfers After the End of the First Six Months of the Fiscal Year

The Board may from time to time make transfers between the various items within any fund in the appropriation ordinance not exceeding in the aggregate 10% of the total amount appropriated in such fund by such ordinance.

After the first six months of the fiscal year has elapsed, the Board may by two-thirds vote transfer from any appropriation item its anticipated unexpended funds to any other item of appropriation (including other funds), theretofore made, and the item to which said transfer is made may be increased to the extent of the amount so transferred.

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## SECTION 309

### OPERATIONAL BUDGET DETAIL EXPENDITURE POLICY

#### Section 309.1 Need for Policy Statement of Purpose

The Board of Commissioners has the fiduciary responsibility of safeguarding the community's investment in the Park District. This includes the collection of monies from multiple sources and the distribution of proceeds through various funds and line items approved in the District's annual operations budget. Therefore, in order to assure the public that these funds are being expended according to a standard of care, the following operational budget detail expenditure policy has been created for accountability.

#### Section 309.2 Responsibility & Authority

The Executive Director has responsibility for authorizing and monitoring all financial expenditures of the District approved ~~for~~ by the Board of Commissioners upon their annual adoption of the operational budget. The budget prepared by staff and approved by the Board consists of multiple ~~line-item~~line-item categories (i.e., legal fees, office equipment, maintenance services, program supplies, facility rentals, etc.) as well as expenditure details that constitute the specific expenses required to service a particular ~~line-item~~. While the Executive Director requires the discretion and flexibility to adjust and reallocate operational budget expenditures within legal and board approved limits, ~~they/he/she~~ also ~~have~~s an obligation to do so within the philosophical framework of the Board's fiduciary expectations in approving the annual budget.

#### Section 309.3 Provisions for Expenditures

- A. Staff\* has the authority to reallocate\*\* budget detail expenditures within the following ~~line-items~~ (legal services, legal notices, maintenance materials, vandalism expenses, maintenance tools and equipment, contracted instruction, park landscaping and recreation inclusion) at their discretion and as required to maintain the general services of the District.
- B. Staff\* has the authority to reallocate\*\* budget detail expenditures within a fund ~~line-item~~ provided the aggregate total of the expense does not exceed 25% of the line items total or \$500, whichever is less.

Section 309 - continued

- C. Staff\* has the authority to reallocate\*\* budget detail expenditures within a fund line-item upon notifying the Treasurer, or an executive board member in their absence, when the aggregate total of the expense exceeds 25% or \$500 of the line-item's total (whichever is less), ~~but~~ but is less than 50% or \$1,000 of the line-item's total (whichever is greater).
- D. Staff\* must acquire Board approval to reallocate budget detail expenditures within a fund line-item if the aggregate total of the expense exceeds 50% of the line-items or \$1,000, whichever is less.

\*Staff shall be defined as the Executive Director and ~~their~~his/her assigned management team (Department Heads). Only with the Executive Director's approval may these provisions and exceptions be exercised.

\*\*In all cases staff can't exceed annual operational budgeted ~~line item~~line-item allocated expenditures without notifying and acquiring Board approval to do so. In all cases the operational budget expenses cannot exceed the amounts appropriated for such purposes in the Budget & Appropriation Ordinance.

## **SECTION 309**

### **OPERATIONAL BUDGET DETAIL EXPENDITURE POLICY**

#### **Section 309.1      Statement of Purpose**

The Board of Commissioners has the fiduciary responsibility of safeguarding the community's investment in the Park District. This includes the collection of monies from multiple sources and the distribution of proceeds through various funds and line items approved in the District's annual operations budget. Therefore, in order to assure the public that these funds are being expended according to a standard of care, the following operational budget detail expenditure policy has been created for accountability.

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- B. Staff\* has the authority to reallocate\*\* budget detail expenditures within a fund line-item provided the aggregate total of the expense does not exceed 25% of the line items total or \$500, whichever is less.

- C. Staff\* has the authority to reallocate\*\* budget detail expenditures within a fund line-item upon notifying the Treasurer, or an executive board member in their absence, when the aggregate total of the expense exceeds 25% or \$500 of the line-item's total (whichever is less) but is less than 50% or \$1,000 of the line-item's total (whichever is greater).
- D. Staff\* must acquire Board approval to reallocate budget detail expenditures within a fund line-item if the aggregate total of the expense exceeds 50% of the line-items or \$1,000, whichever is less.

\*Staff shall be defined as the Executive Director and their assigned management team (Department Heads). Only with the Executive Director's approval may these provisions and exceptions be exercised.

\*\*In all cases staff can't exceed annual operational budgeted line-item allocated expenditures without notifying and acquiring Board approval to do so. In all cases the operational budget expenses cannot exceed the amounts appropriated for such purposes in the Budget & Appropriation Ordinance.

SECTION 310

**DEBT SERVICE POLICY**

**Section 310.1** Payment of Debt Statement of Purpose

The establishment of this policy is for both internal and external identification of fiscal responsibility. The District's primary objective in debt management is to keep the level of indebtedness to indebtedness within available resources and within the legal debt limitations established by state law.

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~~The Board of Commissioners recognizes that the Park District has a responsibility to develop and maintain payment of debt on a regular basis.~~

**Section 310.2** Debt Dept Philosophy

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Debt shall be considered a suitable alternative means of financing capital asset acquisitions with the term of the debt no greater than the tangible life of the acquisition. Temporary debt of a short-term nature may occasionally be necessary for operations due to a lack of cash availability. It is the desire of the Board of Commissioners, however, to finance all current expenditures with the use of current available funds ~~whenever possible~~ at a minimum cost to the tax payers. Any exception to this procedure must be by definitive Board action.

**Section 310.3** Concurrence with Law Debt Guidelines

The District adheres to the following guidelines when approaching the option of debt as a source of revenue:

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- A. Debt is used only to provide financing for essential and necessary capital projects. Long-term borrowing will not be used to finance current operations or normal maintenance.
- B. The goal of providing cost-effective services must be weighed against the ability to borrow at the lowest possible rate.
- C. The benefits of the improvement must ~~out weigh~~ outweigh its costs, including the interest cost of financing.
- A. All debt issued, including lease-purchase methods, will be repaid within a period not to exceed the expected useful life of the improvements financed by the debt.

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~~B. The cumulative debt profile will be determined by market conditions and approved by the Board.~~

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~~E.~~

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~~The District shall follow all applicable statutes on debt limits and restrictions.~~

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**Section 310.4 Financing Options**

~~The District will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements. When it has been determined that the incurring of debt is the best available option, the District shall choose from the following alternatives:~~

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~~A. Front Door Referenda - These are referenda that require placement on the ballot with voter approval:~~

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- ~~1. Tax rate increase: The public is approached for either a permanent or temporary increase in the tax rate for specific funds (corporate or recreation or the debt service extension base).~~

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- ~~2. Referenda Bonds: These unlimited tax general obligation bonds are limited to a 20 year 20-year maturity and count against the District's statutory debt limit of 2.875% of the District's most recent Equalized Assessed Valuation (EAV).~~

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~~B. Back Door Referenda- Alternate Revenue Source Bonds do not require voter approval, but the District must publish a Notice of Intent to issue. This type of bond does not count against the District's debt limit nor does it count against the District's non-referendum authority.~~

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~~C. Non-Referendum Options - There are several non-referenda debt choices:~~

- ~~1. Non-Referendum General Obligation Bonds~~
- ~~2. Installment Contracts~~
- ~~3. Capital Appreciation Bonds~~
- ~~4. Revenue Bonds~~

**Section 310.5 Standards for Debt Issuance**

~~A. All debt issued, including lease-purchase methods, shall be repaid within a period not to exceed the expected useful life of the improvements financed by the debt.~~

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~~B. If the District were to establish enterprise funds, these funds that support debt shall conduct an annual rate study to ensure that the fees or rates are sufficient to meet the debt service requirements.~~

**Section 310.6 Selecting a Service Provider**

~~A. The District shall retain an independent financial advisor for advice on debt structuring, the rating review process, marketing debt issuances, sale and post-sale services and preparation of the official statement.~~

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B. The District shall retain bond counsel for legal and procedural advice on all debt issuances.

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**Section 310.7 Choosing a Method of Sale**

A. When feasible and economical, obligations shall be issued by competitive rather than negotiated sale.

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B. A sale may be negotiated when the issue is predominately a refunding issue or in other non-routine situations which require more flexibility than a competitive offer allows.

C. Whenever the option exists to offer an issue either for competition or for negotiation, analysis of the options shall be performed to aid in the decision-making decision-making process.

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D. When a sale is not competitively bid, the District shall participate with the financial advisor in the selection of the underwriter or direct purchaser.

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**Section 310.8 Bond Rating**

The District shall be committed to establishing and maintaining the best possible rating from a Municipal Bond Rating agency having a Nationally Recognized Statistical Rating Organization (NRSRO) designation so as to minimize borrowing cost. The District shall maintain good communications with the bond rating agencies about its financial condition and will follow a policy of full and open disclosure on every financial report and bond prospectus.

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**Section 310.9 Arbitrage Compliance**

The District actively monitors its investment practices to ensure maximum returns on its invested bond funds while complying with Federal arbitrage guidelines. The District shall calculate arbitrage rebates, with review by bond counsel, on all debt issues subject to IRS and U.S. Treasury Department regulations.

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**Section 310.10 Refunding and Restructuring Options**

The District shall consider refunding debt whenever an analysis indicates the potential for present value savings of approximately (i) 5% of the principal being refunded, or (ii) at least \$200,000. The District shall not refund less than 5% of its outstanding debt at one time except in unusual circuinstancescircumstances.

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## **SECTION 310**

### **DEBT POLICY**

#### **Section 310.1 Statement of Purpose**

The establishment of this policy is for both internal and external identification of fiscal responsibility. The District's primary objective in debt management is to keep the level of indebtedness within available resources and within the legal debt limitations established by state law.

#### **Section 310.2 Debt Philosophy**

Debt shall be considered a suitable alternative means of financing capital asset acquisitions with the term of the debt no greater than the tangible life of the acquisition. Temporary debt of a short-term nature may occasionally be necessary for operations due to a lack of cash availability. It is the desire of the Board of Commissioners, however, to finance all current expenditures with the use of current available funds at a minimum cost to the tax payers. Any exception to this procedure must be by definitive Board action.

#### **Section 310.3 Debt Guidelines**

The District adheres to the following guidelines when approaching the option of debt as a source of revenue:

- A. Debt is used only to provide financing for essential and necessary capital projects. Long-term borrowing will not be used to finance current operations or normal maintenance.
- B. The goal of providing cost-effective services must be weighed against the ability to borrow at the lowest possible rate.
- C. The benefits of the improvement must outweigh its costs, including the interest cost of financing.
- D. All debt issued, including lease-purchase methods, will be repaid within a period not to exceed the expected useful life of the improvements financed by the debt.
- E. The cumulative debt profile will be determined by market conditions and approved by the Board.

#### **Section 310.4 Financing Options**

The District will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements. When it has been determined that incurring

debt is the best available option, the District shall choose from the following alternatives:

- A. Front Door Referenda - These are referenda that require placement on the ballot with voter approval:
  - 1. Tax rate increase: The public is approached for either a permanent or temporary increase in the tax rate for specific funds (corporate or recreation or the debt service extension base).
  - 2. Referenda Bonds: These unlimited tax general obligation bonds are limited to a 20-year maturity and count against the District's statutory debt limit of 2.875% of the District's most recent Equalized Assessed Valuation (EAV).
- B. Back Door Referenda- Alternate Revenue Source Bonds do not require voter approval, but the District must publish a Notice of Intent to issue. This type of bond does not count against the District's debt limit nor does it count against the District's non-referendum authority.
- C. Non-Referendum Options - There are several non-referenda debt choices:
  - 1. Non-Referendum General Obligation Bonds
  - 2. Installment Contracts
  - 3. Capital Appreciation Bonds
  - 4. Revenue Bonds

**Section 310.5            Standards for Debt Issuance**

- A. All debt issued, including lease-purchase methods, shall be repaid within a period not to exceed the expected useful life of the improvements financed by the debt.
- B. If the District were to establish enterprise funds, these funds that support debt shall conduct an annual rate study to ensure that the fees or rates are sufficient to meet the debt service requirements.

**Section 310.6            Selecting a Service Provider**

- A. The District shall retain an independent financial advisor for advice on debt structuring, the rating review process, marketing debt issuances, sale and post-sale services and preparation of the official statement.
- B. The District shall retain bond counsel for legal and procedural advice on all debt issuances.

**Section 310.7            Choosing a Method of Sale**

- A. When feasible and economical, obligations shall be issued by competitive rather than negotiated sale.
- B. A sale may be negotiated when the issue is predominately a refunding issue or in other non-routine situations which require more flexibility than a competitive offer allows.

- C. Whenever the option exists to offer an issue either for competition or for negotiation, analysis of the options shall be performed to aid in the decision-making process.
- D. When a sale is not competitively bid, the District shall participate with the financial advisor in the selection of the underwriter or direct purchaser.

**Section 310.8      Bond Rating**

The District shall be committed to establishing and maintaining the best possible rating from a Municipal Bond Rating agency having a Nationally Recognized Statistical Rating Organization (NRSRO) designation so as to minimize borrowing cost. The District shall maintain good communications with the bond rating agencies about its financial condition and will follow a policy of full and open disclosure on every financial report and bond prospectus.

**Section 310.9      Arbitrage Compliance**

The District actively monitors its investment practices to ensure maximum returns on its invested bond funds while complying with Federal arbitrage guidelines. The District shall calculate arbitrage rebates, with review by bond counsel, on all debt issues subject to IRS and U.S. Treasury Department regulations.

**Section 310.10    Refunding and Restructuring Options**

The District shall consider refunding debt whenever an analysis indicates the potential for present value savings of approximately (i) 5% of the principal being refunded, or (ii) at least \$200,000. The District shall not refund less than 5% of its outstanding debt at one time except in unusual circumstances.

SECTION 312

**PURCHASING POLICY**

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**Section 312.1 ~~Need for Policy~~Statement of Purpose**

The Board of Commissioners recognizes the need for materials, supplies, equipment and services of the quality and quantity required to operate the District, to be procured in the most economical manner practical. Requirements for such shall be specified and described in a manner that provides for full and free competition among potential suppliers. All purchases shall be as authorized by the duly adopted Budget. Purchases that are not approved as part of the duly adopted Budget must be approved by the Board and the Budget Amended as provided by law.

**Section 312.2 Governance.**

~~The Park District's purchasing practices are governed by the Park District Code (70 ILCS 1205/8-1(c)). Contracts subject to competitive bidding will be awarded to the lowest responsible bidder following proper advertisement, except where the nature of the contract falls within the statutory exceptions to competitive bidding. The purchasing policy is governed by the Park District Code which provides in relevant part: "Every park district shall have and exercise the following powers: ... (c) To acquire by gift, legacy or purchase any personal property necessary for its corporate purposes provided that all contracts for supplies, materials or work involving an expenditure in excess of \$30,000 shall be let to the lowest responsible bidder, considering conformity with specifications, terms of delivery, quality, and serviceability, after due advertisement, excepting contracts which by their nature are not adapted to award by competitive bidding, such as contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part, contracts for the printing of finance committee reports and departmental reports, contracts for the printing or engraving of bonds, tax warrants and other evidences of indebtedness, contracts for utility services such as water, light, heat, telephone or telegraph, contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and interconnect equipment, software or services, contracts for duplicating machines and supplies, contracts for goods or services procured from another governmental agency, purchases of equipment previously owned by some entity other than the district itself, and contracts for the purchase of magazines, books, periodicals, pamphlets and reports and excepting where funds are expended in an emergency and such emergency expenditure is approved by 3/4 of the members of the board."~~

**Section 312.3 Formal Bidding Requirement**

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Purchases shall be made through competitive bidding procedures as required by ~~the-~~ Illinois Park Code, 70 ILCS 1205/8-1(c).~~—~~

Reissued 5/01/01  
Updated 11/14/2022  
Revised 7/14/2025

**Section 312.4 Request for Proposals**

Requests for informal quotations for purchases costing between \$2,500 and the statutory threshold for competitive bidding set forth in the Illinois Park Code need not be formally and ~~Section 312.4—continued~~ publicly advertised. Items in this range shall have at least three quotes whenever possible. Quotes may be solicited by either oral ~~or,~~ written invitation ~~or internet quotes.~~ At the discretion of the Executive Director, this requirement may be waived if they deem it to be in the best interest of the District. Purchases under \$2,500 shall be handled through normal District purchasing procedures and need not include informal quotations unless specifically required by the Executive Director. Upon approval of the Executive Director or ~~their~~his designee, the award is made to the company making the proposal deemed to be in the best interests of the Park District.

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**312.5 Sole Source Purchases**

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1. ~~Sole source purchases shall not be subject to requirements for seeking competitive quotes or bids. However, purchases in excess of \$30,000 shall be presented to the Board prior to acquisition with the request to find that the procurement is not adapted to competitive bidding (and/or to waive quotes/bids), approve the purchase and enter into a formal contract, if necessary. Approval must be obtained from the Executive Director to present the purchase to the board.~~
2. Examples:
  - a) Equipment for which there is no comparable competitive product or is available only from one supplier.
  - b) A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer or manufacturer's representative.
  - c) A used item- (i.e. dump truck, office furniture, etc.).
  - d) Goods acquired from an intergovernmental joint purchasing cooperative or the State procurement list managed by CMS.

Goods for which then current market conditions would frustrate the customary procurement process and the Board finds are not well adapted to competitive bidding.

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**312.6 Purchases Under Bid Threshold-**

**A. Purchase Authorization Amounts**

Reissued 5/01/01  
Updated 11/14/2022  
Revised 7/14/2025

1. Department heads are responsible for ensuring any employee in their department is appropriately trained and adequately supervised to ensure that no inappropriate purchases are made. The specific dollar limits of employees' purchasing authority are outlined below.

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2. Full-time employees specifically designated by department heads of each department or area may make budgeted purchases less than \$1,000, where only the purchaser's approval is required.

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3. For budgeted purchases up to \$4,999.99, the purchaser and the department head must approve the purchase. In instances where the department head is unable to approve, their designee or the Director of Finance & HR may also authorize the purchase.

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4. For budgeted purchases between \$5,000 and \$10,000, the purchaser, the department head, and the Director of Finance & HR must approve the purchase.

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5. For budgeted purchases greater than \$10,000, the Executive Director (as well as the purchaser, the department head and the Director of Finance & HR) must approve the purchase. While following Park District Code 70ILCS 1205/8-1(C).

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6. A purchase for any item or service which has not been budgeted, no matter what the amount, requires the approval of the Director of Finance &. It is the responsibility of the purchaser to know if an item is included in the budget.

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7. Emergency purchases are sometimes required. If an emergency occurs and the Executive Director determines that an expenditure that is in excess of competitive bid threshold \$30,000 is needed, this policy permits the Executive Director of the District to authorize such a purchase and directs that the Executive Director shall individually contact the Board of Commissioners to advise them of same. The Executive Director shall make every reasonable effort to contact each commissioner within five business days. Further, such emergency purchase purchases shall be presented for approval (or ratification) at the next scheduled meeting of the Board of Park Commissioners. Per 70 ILCS 1205/8-1, an emergency procurement that was not subject to the competitive bidding process requires the approval majority of 3/4 of the members of the Board.

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8. Sole source purchases are sometimes required as the vendor is the only provider. For this to be permitted, the department must submit this request for sole source designation to the Superintendent Director of Finance & Personnel HR for approval, prior to making the purchase. In some cases, the Board may need to find that the procurement, by its nature, is not adapted to competitive bidding.

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9. For all purchases, an original invoice, receipt, or order confirmation should be forwarded to the Finance Department and coded with the proper general ledger account number.

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Updated 11/14/2022  
Revised 7/14/2025

10. Please be advised that compliance with the Prevailing Wage Act is required for all labor on public works that is within the scope of the Act; that there is no minimum dollar threshold; and that notice of the possible application of the Act must be given to all contractors in writing when soliciting a quote or making the purchase.

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**312.7 Emergencies**

In the case of emergencies which call for immediate resolution, the Executive Director, or Superintendent Director designated by the Executive Director, shall take prompt action to employ persons or firms to do the necessary corrective work but shall require the persons or firms doing the corrective work to furnish a detailed report of the corrections made and the basis for making the corrections. For the purpose of this policy, an emergency shall consist of a threat to the health or safety of Park District patrons and employees, or of severe damage to District property. Emergency procurements that would otherwise require competitive bidding may be approved (or ratified) by the Board upon a 3/4 vote of the members.

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**312.8 Credit Card Purchases**

The Park District has opted to use credit cards in order to promote operational efficiency and simplify the administration of the purchasing function. Credit cards are used to provide a convenient, efficient means to make purchases payments, while reducing the administrative costs of related purchase orders, check requests and payments.

- Credit cards will be issued at the discretion of the Executive Director.
- Credit cards are to be used for Park District business purchases only.
- Credit cards are simply a means of payment. All purchasing procedures and guidelines as documented in this policy and/or other District documents are to be followed.

**312.89 Payables and Account Receivables**

Staff will prepare all payables and collect receivables in a timely manner with proper documentation supporting each transaction. Disbursements requiring payment prior to a Board meeting will be authorized by the Executive Director, utilizing the most appropriate method of payment. All such payments will be included in the Voucher List of Bills presented to the Board at the next Board meeting.

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**312.10 Ethics in Purchasing**

**Conflict of Interest** — No Park District employee or officer shall participate directly in procurement of goods or services when the employee or officer knows that:

Reissued 5/01/01  
 Updated 11/14/2022  
 Revised 7/14/2025

- A. The employee, officer, or any member of the employee's or officer's immediate family has a financial interest pertaining to the goods or services; or
- B. The employee, officer, or any member of his or her immediate family is negotiating or has an arrangement concerning prospective employment with the entity seeking to sell goods or services to the District;
- C. Nothing contained in this policy shall be construed as repealing or modifying the District's Ethics Ordinance which remains in full force and effect.
- D. For the purpose of this section, immediate family shall mean the officer officer's, employee's or the or employee's or officer's spouse, mother, father, husband, wife, children, brother, sister, or grandparents or any relative living in the same household with the officer or employee or dependent upon the officer or employee's care.

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**312.11 Gratuities and Kickbacks**

- A. Gratuities: It shall be unethical for any person to offer, give, or agree to give any Park District employee, or for any Park District employee to solicit or agree to accept a gratuity or an offer of employment in connection with the procurement of any goods or services by the District.
- B. Kickbacks: It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of any subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.

**312.12 Other Items**

- A. No undertaking shall be split into parts so as to avoid the provisions of this policy, (i.e., purchases should not be split intentionally in order to avoid the authorization thresholds stated in this policy). -The test for whether cumulative purchases must be competitively bid depends on the predictability of the need for the aggregate amount spent and the District's ability to store and secure all of the materials so purchased.
- B. The Board may require a cash deposit of any bidder and may require a surety bond of any successful bidder.
- C. All promotional incentives and contest awards made available to qualifying District personnel by vendors, which are based on District purchases from those suppliers, automatically become the rightful property of the District.

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 Updated 11/14/2022  
 Revised 7/14/2025

## **SECTION 312**

### **PURCHASING POLICY**

#### **Section 312.1 Statement of Purpose**

The Board of Commissioners recognizes the need for materials, supplies, equipment and services of the quality and quantity required to operate the District, to be procured in the most economical manner practical. Requirements for such shall be specified and described in a manner that provides for full and free competition among potential suppliers. All purchases shall be as authorized by the duly adopted Budget. Purchases that are not approved as part of the duly adopted Budget must be approved by the Board and the Budget Amended as provided by law.

#### **Section 312.2 Governance**

The Park District's purchasing practices are governed by the Park District Code (70 ILCS 1205/8-1(c)). Contracts subject to competitive bidding will be awarded to the lowest responsible bidder following proper advertisement, except where the nature of the contract falls within the statutory exceptions to competitive bidding.

#### **Section 312.3 Formal Bidding Requirement**

Purchases shall be made through competitive bidding procedures as required by Illinois Park Code, 70 ILCS 1205/8-1(c).

#### **Section 312.4 Request for Proposals**

Requests for informal quotations for purchases costing between \$2,500 and the statutory threshold for competitive bidding set forth in the Illinois Park Code need not be formally and publicly advertised. Items in this range shall have at least three quotes whenever possible. Quotes may be solicited by either oral, written invitation or internet quotes. At the discretion of the Executive Director, this requirement may be waived if they deem it to be in the best interest of the District. Purchases under \$2,500 shall be handled through normal District purchasing procedures and need not include informal quotations unless specifically required by the Executive Director. Upon approval of the Executive Director or their designee, the award is made to the company making the proposal deemed to be in the best interests of the Park District.

#### **312.5 Sole Source Purchases**

1. Sole source purchases shall not be subject to requirements for seeking competitive quotes or bids. However, purchases in excess of competitive bid requirements shall be presented to the Board prior to acquisition with the request to find that the procurement is not adapted to competitive bidding (and/or to waive quotes/ bids), approve the purchase and enter into a formal contract, if

necessary. Approval must be obtained from the Executive Director to present the purchase to the board.

2. Examples:

- a) Equipment for which there is no comparable competitive product or is available only from one supplier.
- b) A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer or manufacturer's representative.
- c) A used item (i.e. dump truck, office furniture, etc.).
- d) Goods acquired from an intergovernmental joint purchasing cooperative or the State procurement list managed by CMS.
- e) Goods for which then current market conditions would frustrate the customary procurement process and the Board finds are not well adapted to competitive bidding.

### **312.6 Purchases Under Bid Threshold**

#### **A. Purchase Authorization Amounts**

1. Department heads are responsible for ensuring any employee in their department is appropriately trained and adequately supervised to ensure that no inappropriate purchases are made. The specific dollar limits of employees' purchasing authority are outlined below.
2. Full-time employees *specifically* designated by department heads of each department or area may make *budgeted* purchases less than \$1,000, where only the purchaser's approval is required.
3. For budgeted purchases up to \$4,999.99, the purchaser and the department head must approve the purchase. In instances where the department head is unable to approve, their designee or the Director of Finance & HR may also authorize the purchase.
4. For budgeted purchases between \$5,000 and \$10,000, the purchaser, the department head, and the Director of Finance & HR must approve the purchase.
5. For budgeted purchases greater than \$10,000, the Executive Director (as well as the purchaser, the department head and the Director of Finance & HR) must approve the purchase. While following Park District Code 70ILCS 1205/8-1(C).
6. A purchase for any item or service which has not been budgeted, no matter what the amount, requires the approval of the Director of Finance &. It is the responsibility of the purchaser to know if an item is included in the budget.
7. Emergency purchases are sometimes required. If an emergency occurs and the Executive Director determines that an expenditure that is in excess of

competitive bid threshold is needed, this policy permits the Executive Director of the District to authorize such a purchase and directs that the Executive Director shall individually contact the Board of Commissioners to advise them of same. The Executive Director shall make every reasonable effort to contact each commissioner within five business days. Further, such emergency purchases shall be presented for approval (or ratification) at the next scheduled meeting of the Board of Park Commissioners. Per 70 ILCS 1205/8-1, an emergency procurement that was not subject to the competitive bidding process requires the approval majority of the members of the Board.

8. Sole source purchases are sometimes required as the vendor is the only provider. For this to be permitted, the department must submit this request for sole source designation to the Director of Finance & HR for approval, prior to making the purchase. In some cases, the Board may need to find that the procurement, by its nature, is not adapted to competitive bidding.
9. For all purchases, an original invoice, receipt, or order confirmation should be forwarded to the Finance Department and coded with the proper general ledger account number.
10. Please be advised that compliance with the Prevailing Wage Act is required for all labor on public works that is within the scope of the Act; that there is no minimum dollar threshold; and that notice of the possible application of the Act must be given to all contractors in writing when soliciting a quote or making the purchase.

### **312.8 Payables and Account Receivables**

Staff will prepare all payables and collect receivables in a timely manner with proper documentation supporting each transaction. Disbursements requiring payment prior to a Board meeting will be authorized by the Executive Director, utilizing the most appropriate method of payment. All such payments will be included in the Voucher List of Bills presented to the Board at the next Board meeting.

### **312.10 Ethics in Purchasing**

Conflict of Interest — No Park District employee or officer shall participate directly in procurement of goods or services when the employee or officer knows that:

- A. The employee, officer or any member of the employee's or officer's immediate family has a financial interest pertaining to the goods or services; or
- B. The employee, officer or any member of their immediate family is negotiating or has an arrangement concerning prospective employment with the entity seeking to sell goods or services to the District;
- C. Nothing contained in this policy shall be construed as repealing or modifying the District's Ethics Ordinance which remains in full force and effect.
- D. For the purpose of this section, immediate family shall mean the officer or employee's spouse, mother, father, husband, wife, children, brother, sister, or

grandparents or any relative living in the same household with the officer or employee or dependent upon the officer or employee's care.

### **312.11 Gratuities and Kickbacks**

- A. Gratuities: It shall be unethical for any person to offer, give, or agree to give any Park District employee, or for any Park District employee to solicit or agree to accept a gratuity or an offer of employment in connection with the procurement of any goods or services by the District.
- B. Kickbacks: It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of any subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.

### **312.12 Other Items**

- A. No undertaking shall be split into parts so as to avoid the provisions of this policy (i.e. purchases should not be split intentionally in order to avoid the authorization thresholds stated in this policy). The test for whether cumulative purchases must be competitively bid depends on the predictability of the need for the aggregate amount spent and the District's ability to store and secure all of the materials so purchased.
- B. The Board may require a cash deposit of any bidder and may require a surety bond of any successful bidder.
- C. All promotional incentives and contest awards made available to qualifying District personnel by vendors, which are based on District purchases from those suppliers, automatically become the rightful property of the District.

## SECTION 314

### ACCOUNTS PAYABLE AND RECEIVABLE

#### Section 314.1 Need for Policy

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The Board of Commissioners recognizes that accounts payable and accounts receivable are viable and integral aspects of the financial operation of the District.

#### Section 314.2 Responsibility and Authorization

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The ~~staff~~ **Finance Department** shall have the responsibility for preparing all payables and collecting receivables in a timely manner with proper documentation supporting each transaction. Payables shall be subject to Board approval. A list of accounts payable requiring Board approval will be submitted to the Board at a regular meeting, with the Board having the final authority as to the disposition of same.

#### Section 314.3 Exceptions

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- A. To ensure timely payment and provide for routine processing of accounts payables the Board Treasurer has the authority to approve and release for payment monthly account payables for budgeted expenses when the regular Board meeting occurs earlier in the month than normal. All such payments must be presented to the Board for ratification at a subsequent meeting. Additionally, under special circumstances, budgeted disbursements requiring payment prior to Board approval shall be authorized by the Executive Director, utilizing the most appropriate method of payment (imprest, interim check). All such payments must be presented to the Board for ratification. Rev. 1/15/04
- B. Any disbursement to an employee of the District, other than payroll, shall be fully documented and supported by means of objective verification, such as a receipt.

#### ~~Section 314.4 — Treasurer's Annual Report of Receipts and Expenditures~~

~~At the close of the fiscal year, the treasurer shall publish the Treasurer's Annual Report of Receipts and Expenditures as prescribed by law.~~

Reissued 2/05/04

## SECTION 314

### ACCOUNTS PAYABLE AND RECEIVABLE

#### Section 314.1      **Need for Policy**

The Board of Commissioners recognizes that accounts payable and accounts receivable are viable and integral aspects of the financial operation of the District.

#### Section 314.2      **Responsibility and Authorization**

The Finance Department shall have the responsibility of preparing all payables and collecting receivables in a timely manner with proper documentation supporting each transaction. Payables shall be subject to Board approval. A list of accounts payable requiring Board approval will be submitted to the Board at a regular meeting, with the Board having the final authority as to the disposition of same.

#### Section 314.3      **Exceptions**

- A. To ensure timely payment and provide for routine processing of accounts payables the Board Treasurer has the authority to approve and release for payment monthly account payables for budgeted expenses when the regular Board meeting occurs earlier in the month than normal. All such payments must be presented to the Board for ratification at a subsequent meeting. Additionally, under special circumstances, budgeted disbursements requiring payment prior to Board approval shall be authorized by the Executive Director, utilizing the most appropriate method of payment (imprest, interim check). All such payments must be presented to the Board for ratification. Rev. 1/15/04
- B. Any disbursement to an employee of the District, other than payroll, shall be fully documented and supported by means of objective verification, such as a receipt.

## SECTION 316

### RETURNED ~~CHECKS POLICY~~CHECKS

#### Section 316.1 Statement of Purpose Need for Policy

The Board of Commissioners recognizes the need to serve the citizens through convenient payment of fees, which may be either in cash or personal checks drawn on the bearer's account for the exact amount of the fee. Occasionally, personal checks are returned to the District because of insufficient funds or for other reasons.

#### Section 316.2 Procedure for Handling Returned Checks

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- A. Staff will submit the check a second time for payment to the district's account. If the check is returned to the District a second time, the maker will be notified and assessed an additional twenty dollars (~~\$20.00~~\$25.00) or an amount equal to that assessed by the District's bank, whichever is greater. Rev. 8/19/00
- B. The fee and penalty must be paid by cash, money order or certified check at the District's office within seven days of receiving the letter of notification.
- C. If the payment is not made, any future registration or privilege requested by that person or persons will not be honored by the District until the back payment is made in full.
- D. Participants currently enrolled in an ongoing program may be prohibited from further participation until the back payment and penalty are paid in full.

Reissued 5/01/01

## SECTION 316

### RETURNED CHECKS POLICY

#### Section 316.1 Statement of Purpose

The Board of Commissioners recognizes the need to serve the citizens through convenient payment of fees, which may be either in cash or personal checks drawn on the bearer's account for the exact amount of the fee. Occasionally, personal checks are returned to the District because of insufficient funds or for other reasons.

#### Section 316.2 Procedure for Handling Returned Checks

- A. Staff will submit the check a second time for payment to the district's account. If the check is returned to the District a second time, the maker will be notified and assessed an additional twenty dollars (\$25.00) or an amount equal to that assessed by the District's bank, whichever is greater.  
Rev. 8/19/00
- B. The fee and penalty must be paid by cash, money order or certified check at the District's office within seven days of receiving the letter of notification.
- C. If the payment is not made, any future registration or privilege requested by that person or persons will not be honored by the District until the back payment is made in full.
- D. Participants currently enrolled in an ongoing program may be prohibited from further participation until the back payment and penalty are paid in full.

## **SECTION 317**

### **OUTSTANDING CHECKS POLICY**

#### **317.1 Statement of Purpose**

The purpose of the Park District of La Grange, Illinois Outstanding Checks Policy is to ensure accurate cash reporting and management.

#### **317.2 Procedure for Handling Outstanding Checks**

When a check is outstanding for more than six (6) months the Director of Finance & HR shall notify the payee by first class mail that the check was issued and is still outstanding. The letter shall indicate the check number, check date, and the amount of the outstanding check. The payee will have 30 days to claim the outstanding check.

At least once each year the Director of Finance & HR shall prepare a listing of all checks that have been outstanding for more than six (6) months in which notification was sent to the payee and the check was not claimed. A journal entry will be done to deposit the funds into the Park District's unclaimed liability account.

At least once each year the Director of Finance & HR will review the listing of all checks that have been outstanding and deposited into the unclaimed liability account to determine which outstanding checks will be sent to the State of Illinois, Unclaimed Property Division, in accordance with current State Statute.

**SECTION 318**  
**INVESTMENT POLICY**

**Section 318.1**      **Scope**

~~The Park District of La Grange Investment Policy applies to the investment activities of all funds of the Park District Park District of La Grange. All financial assets will be administered in accordance with the provisions of this policy. This policy pertains to all cash assets held by the Park District of La Grange.~~

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**Section 318.2**      **Maintenance of Public Trust**~~**General Objectives**~~

**A. Management**

~~The Park District's investment portfolio will be managed in a manner that will avoid any transaction that might impair public confidence in the Park District. Participants in the investment process shall seek to act responsibly as custodians of the public trust. Officials shall avoid any transaction that might impair public confidence in the Park District's ability to govern effectively.~~

**B. Safety**

~~The investment portfolio should be designed with the objectives of maximum safety, liquidity, and return, in that order. Safety of principal is the foremost objective. Each transaction shall first ensure that principal losses are avoided, whether through defaults or erosion of value through fluctuations in market prices.~~

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**C. Liquidity**

~~The investment portfolio should remain sufficiently flexible in cash flow to meet all operating requirements, which may be reasonably anticipated in any fund.~~

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**D. Yield**

~~The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account considering the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described in this policy. The core of investment is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk of being assumed.~~

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**E. Local Considerations**

Where consistent with the management, safety and liquidity objectives, the Park District of La Grange may invest funds in an eligible local institution which provides for a reduced rate of interest for the betterment of the local economy or that of local entities within the State. The Park District of La Grange will maintain operating and investment accounts in financial institutions within the Park District boundaries and Village of La Grange, whenever consistent with the Standards of Care in Section 318.9.

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F. Sustainability Factors.

Material, relevant, and decision-useful sustainability factors are regularly considered by the agency, within the bounds of financial and fiduciary prudence, in evaluating investment decisions. Such factors include, but include but are not limited to: (i) corporate governance and leadership factors; (ii) environmental factors; (iii) social capital factors; (iv) human capital factors; and (v) business model and innovation factors, as provided under the Illinois Sustainable Investing Act.

**Section 318.3      Primary Investment Objective**

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The Park District's primary investment objective is preservation of capital.

**Section 318.4      Preservation of Capital**

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Each investment shall seek to avoid capital losses from defaults or from erosion of market value. No funds shall be exposed to market price risks or default risks, which would jeopardize the assets.

**Section 318.5      Return on Investments**

~~The investment portfolio of the Park District shall be designed to attain a market average rate of return, using 90-day United States Treasury Bills as the norm. The Park District seeks to attain a return on its investments consistent with the constraints imposed by its safety objectives, cash flow considerations and state law.~~

**Section 318.6      Liquidity**

~~The investment portfolio should remain sufficiently flexible in cash flow to meet all operating requirements, which may be reasonably anticipated in any fund.~~

Section 318.7—continued

Section ~~318.7~~318.5 Instruments

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The Board of Commissioners has selected the following as approved investments as outlined in the State of Illinois Compiled Statutes, Section 30 ILCS235/22 “Public Funds Investment Act.”

- A. U.S. Treasury obligations which carry the full faith and credit guaranteed of the United States government and are considered to be the most secure instruments available;
- B. U.S. government agency and instrumentality obligations that have a liquid market with readily determinable market value;  
~~Canadian government obligations (payable in local currency);~~
- C. Certificates of deposit and other evidences of deposit at financial institutions;
- D. Bankers’ acceptances;
- E. Commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1 or D-1 or higher) by a nationally recognized rating agency;
- F. Investment-grade obligations of state, provincial and local government and public authorities;
- G. Repurchase agreements whose underlying purchased securities consist of the aforementioned instruments;
- H. Money market mutual funds regulated by the Security and Exchange Commission and whose portfolios consist of only of dollar-denominated securities; and
- I. Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.

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Permissible investments are regulated by the State of Illinois. The following instruments may be considered for investment:

- ~~A. Insured or Collateralized Savings Accounts~~
- ~~B. Insured Certificates of Deposit~~
- ~~C. Insured NOW, Super NOW and Money Market Accounts~~
- ~~D. Insured Investment Pools~~
- ~~E. Treasury Bills~~

Any investment other than the above must have prior approval of the Board of Commissioners.

Section ~~318.5~~318.6 Depository

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Reissued 5/01/01  
Revised XX/XX/2023

The Illinois Park District Liquid Asset Fund Plus, (IPDLAF+) which is a comprehensive cash management program for Illinois Park Districts, may place federally insured certificates of deposit for the Park District with banks and savings institutions nationwide. Other funds, particularly those needed in the short term, may be deposited with IPDLAF+ and with local banks in interest bearing checking accounts. Other permitted investments may be placed with institutions selected by the Director of Finance & HR treasurer and the Finance Committee of the Board of Commissioners.

**Section 318.9318.7 Delegation of Authority Standards of Care**

**A. Prudence**

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

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**B. Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the Executive Director any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Park District of La Grange.

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**C. Delegation of Authority**

Authority to manage the investment program is granted to the

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Reissued 5/01/01  
Revised XX/XX/2023

Executive Director, Park District Treasurer, and the Director of Finance & HR, Responsibility for the operation of the investment program is hereby delegated to the Superintendent of Finance & Personnel, Director of Finance & HR, hereinafter referred to as the Investment Officer, who shall act in accordance with established written procedures and internal controls referenced within this policy for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

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In accordance with the By-Laws of the Park District, the treasurer has the authority to conduct investment transactions for the Park District in conformity with this investment policy. The treasurer, acting in accordance with stated policies and the "prudent person" standard, shall be relieved of personal responsibility for any loss, provided that a report of the loss be made in a timely fashion, and that appropriate action is taken to control adverse developments.

**Section ~~318.103~~18.8      Safekeeping**

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The ~~treasurer~~ Director of Finance & HR shall be responsible for the physical security of Park District investments and shall use custodial safekeeping for negotiable and bearer instruments whenever possible.

**A. Collateral**

Where ~~allowed~~ required by state law, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit, for balances in excess of the insurance provided by the FDIC.

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**B. Delivery vs. Payment**

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

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**C. Diversification**

The investments shall be diversified by:

1. Limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities);
2. Limiting investment in securities that have higher credit risks;
3. Investing in securities with varying maturities; and

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4. Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

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Section 318.11—continued

**Section 318.9 Internal Controls**

The Director of Finance & HR is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Park District are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and judgments by management. Accordingly, the Superintendent of Finance & Personnel Director of Finance & HR shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.

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The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority, in accordance with purchasing policy guidelines, from accounting and record keeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of telephone transactions for investments and wire transfers

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**Section 318.11 318.10 Reporting**

It will be the responsibility of the Investment Officer to maintain current financial reports on all financial institutions in which the Park District maintains an account. The Director of Finance & HR must maintain adequate

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records such as current statements of condition and statements of income that are deemed necessary to maintain an accurate view of the financial stability of the institution. The Investment Officer shall prepare and provide to the Board of Commissioners, not less than quarterly, a report describing the Park District's investment activities, including information regarding securities in the portfolio by class or type, book value, income earned and market value as of the report date.

~~An annual comprehensive investment report shall be issued in the audit report, with monthly updates by the treasurer.~~

*ADDED BY ADAM SIMON:*

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### **Section 318.11 Collateralization**

#### Collateralization

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It is the policy of the District, as recommended by State Statute and Government Finance Officers Association (GFOA) Recommended Practices on the Collateralization of Public Deposits, that District funds on deposit in excess of FDIC limits be secured by some form of collateral or separate insurance, witnessed by a written agreement and held by an independent third-party institution in the name of the District. The District can accept, but is not limited to, any of the following assets as collateral:

- Government Securities
- Direct Obligations of Federal Agencies
- Direct Obligations of Federal Instrumentalities
- Direct Obligations of the State of Illinois and municipalities of Illinois
- Letters of Credit issued by the Federal Home Loan Bank
- Separate Insurance through a Triple A rated provider.

The District reserves the right to accept or reject any form of the above-named securities.

The District also requires that all depositories that hold District deposits in excess of the FDIC limits must agree to utilize the District's Collateralization requirements listed below.

The amount of collateral provided will be between 100% to 103% of the fair market value of the net amount of public funds secured. The ratio of the fair market value of collateral to a number of funds secured will be reviewed monthly, and additional collateral will be required when the ratio declines below the level required, and collateral will be released if the fair market value exceeds the required level.

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Pledged collateral will be held in safekeeping, by an independent third-party custodian, or the Federal Reserve Bank, designated by the District and evidenced by a safekeeping agreement. Each time collateral is changed, it must be approved by the District's Executive Director. Collateral statements will be provided to the District within fifteen (15) days after the end of the month unless alternative arrangements are agreed upon by the District's Executive Director.

Collateral agreements will preclude the release of the pledged assets without an authorized signature from the District.

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**Section 318.121 Separation Provision of Policy and Conflicts with Illinois Law**

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The above policies shall remain in full force and effect until revoked by the Board of Commissioners. If, after adoption of this policy, there is any conflict with the Illinois Investment Statutes, current law shall dictate.

**Section 318.132 Adoption**

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The investment policy shall be formally approved and adopted by the Board of Commissioners of the Park District of La Grange. Changes may be recommended by the Investment Officer and any other appropriate authority, as well as the individuals charged with maintaining internal controls. Any changes must be formally approved and adopted by the Board of Commissioners.

**Section 318.143 Exceptions**

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Exceptions to any of the criteria outlined in this Investment Policy for Suitable and Authorized Investments - Investment Types in Section 318.7 may be made only upon the specific prior approval of the Board of Commissioners upon a roll call vote at a regular or special meeting of the Board.

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This investment policy was adopted by the Board of Commissioners on April 26, 1993.

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Revised XX/XX/2023

## SECTION 318

### INVESTMENT POLICY

#### **Section 318.1      Scope**

The Park District of La Grange Investment Policy applies to the investment activities of all funds of the Park District of La Grange. All financial assets will be administered in accordance with the provisions of this policy.

#### **Section 318.2      General Objectives**

##### **A. Management**

The Park District's investment portfolio will be managed in a manner that will avoid any transaction that might impair public confidence in the Park District.

##### **B. Safety**

The investment portfolio should be designed with the objectives of maximum safety, liquidity, and return, in that order. Safety of principal is the foremost objective. Each transaction shall first ensure that principal losses are avoided, whether through defaults or erosion of value through fluctuations in market prices.

##### **C. Liquidity**

The investment portfolio should remain sufficiently flexible in cash flow to meet all operating requirements, which may be reasonably anticipated in any fund.

##### **D. Yield**

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described in this policy. The core of investment is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

##### **E. Local Considerations**

Where consistent with the management, safety and liquidity objectives, the Park District of La Grange may invest funds in an eligible local institution which provides for a reduced rate of interest for the betterment of the local economy or that of local entities within the State. The Park District of La Grange will maintain operating and investment accounts in financial institutions within the Park District boundaries and Village of La Grange whenever consistent with the Standards of Care in Section 318.9.

**F. Sustainability Factors.**

Material, relevant, and decision-useful sustainability factors are regularly considered by the agency, within the bounds of financial and fiduciary prudence, in evaluating investment decisions. Such factors include but are not limited to: (i) corporate governance and leadership factors; (ii) environmental factors; (iii) social capital factors; (iv) human capital factors; and (v) business model and innovation factors, as provided under the Illinois Sustainable Investing Act.

**Section 318.3 Primary Investment Objective**

The Park District's primary investment objective is preservation of capital.

**Section 318.4 Preservation of Capital**

Each investment shall seek to avoid capital losses from defaults or from erosion of market value. No funds shall be exposed to market price risks or default risks, which would jeopardize the assets.

**Section 318.5 Instruments**

The Board of Commissioners has selected the following as approved investments as outlined in the State of Illinois Compiled Statutes, Section 30 ILCS235/ "Public Funds Investment Act."

- A. U.S. Treasury obligations which carry the full faith and credit guaranteed of the United States government and are considered to be the most secure instruments available.
- B. U.S. government agency and instrumentality obligations that have a liquid market with readily determinable market value.
- C. Certificates of deposit and other evidences of deposit at financial institutions;
- D. Bankers' acceptances.
- E. Commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1 or D-1 or higher) by a nationally recognized rating agency.
- F. Investment-grade obligations of state, provincial and local government and public authorities.
- G. Repurchase agreements whose underlying purchased securities consist of the aforementioned instruments.
- H. Money market mutual funds regulated by the Security and Exchange Commission and whose portfolios consist only of dollar-denominated securities; and
- I. Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.

Any investment other than the above must have prior approval of the Board of Commissioners.

### **Section 318.6          Depository**

The Illinois Park District Liquid Asset Fund Plus, (IPDLAF+) which is a comprehensive cash management program for Illinois Park Districts, may place federally insured certificates of deposit for the Park District with banks and savings institutions nationwide. Other funds, particularly those needed in the short term, may be deposited with IPDLAF+ and with local banks in interest bearing checking accounts. Other permitted investments may be placed with institutions selected by the Director of Finance & HR and the Board of Commissioners.

### **Section 318.7          Standards of Care**

#### **A. Prudence**

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

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the probable income to be derived."

**B. Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the Executive Director any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Park District of La Grange.

**C. Delegation of Authority**

Authority to manage the investment program is granted to the Executive Director, Park District Treasurer, and the Director of Finance & HR. Responsibility for the operation of the investment program is hereby delegated to the Director of Finance & HR hereinafter referred to as the Investment Officer, who shall act in accordance with established written procedures and internal controls referenced within this policy for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

**Section 318.8      Safekeeping**

The Director of Finance & HR shall be responsible for the physical security of Park District investments and shall use custodial safekeeping for negotiable and bearer instruments whenever possible.

**A. Collateral**

Where required by state law, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit, for balances in excess of the insurance provided by the FDIC.

**B. Delivery vs. Payment**

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

**C. Diversification**

The investments shall be diversified by:

1. Limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities);
2. Limiting investment in securities that have higher credit risks;
3. Investing in securities with varying maturities; and
4. Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

**Section 318.9 Internal Controls**

The Director of Finance & HR is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Park District are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and judgments by management. Accordingly, the Director of Finance & HR shall establish a process for annual independent review by an external auditor to ensure compliance with policies and procedures.

The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority, in accordance with purchasing policy guidelines, from accounting and record keeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of telephone transactions for investments and wire transfers

**Section 318.10 Reporting**

It will be the responsibility of the Investment Officer to maintain current financial reports on all financial institutions in which the Park District

maintains an account. The Director of Finance & HR must maintain adequate records such as current statements of condition and statements of income that are deemed necessary to maintain an accurate view of the financial stability of the institution. The Investment Officer shall prepare and provide to the Board of Commissioners, not less than quarterly, a report describing the Park District's investment activities, including information regarding securities in the portfolio by class or type, book value, income earned and market value as of the report date.

### **Section 318.11 Collateralization**

It is the policy of the District, as recommended by State Statute and Government Finance Officers Association (GFOA) Recommended Practices on the Collateralization of Public Deposits, that District funds on deposit in excess of FDIC limits be secured by some form of collateral or separate insurance, witnessed by a written agreement and held by an independent third-party institution in the name of the District. The District can accept, but is not limited to, any of the following assets as collateral:

- Government Securities
- Direct Obligations of Federal Agencies
- Direct Obligations of Federal Instrumentalities
- Direct Obligations of the State of Illinois and municipalities of Illinois
- Letters of Credit issued by the Federal Home Loan Bank
- Separate Insurance through a Triple A rated provider.

The District reserves the right to accept or reject any form of the above-named securities.

The District also requires that all depositories that hold District deposits in excess of the FDIC limits must agree to utilize the District's Collateralization requirements listed below.

The amount of collateral provided will be between 100% to 103% of the fair market value of the net amount of public funds secured. The ratio of the fair market value of collateral to a number of funds secured will be reviewed monthly, and additional collateral will be required when the ratio declines below the level required, and collateral will be released if the fair market value exceeds the required level.

Pledged collateral will be held in safekeeping, by an independent third-party custodian, or the Federal Reserve Bank, designated by the District and evidenced by a safekeeping agreement. Each time collateral is changed, it must be approved by the District's Executive Director.

Collateral statements will be provided to the District within fifteen (15) days after the end of the month unless alternative arrangements are agreed upon by the District's Executive Director.

Collateral agreements will preclude the release of the pledged assets without an authorized signature from the District.

**Section 318.12 Separation Provision of Policy and Conflicts with Illinois Law**

The above policies shall remain in full force and effect until revoked by the Board of Commissioners. If, after adoption of this policy, there is any conflict with the Illinois Investment Statutes, current law shall dictate.

**Section 318.13 Adoption**

The investment policy shall be formally approved and adopted by the Board of Commissioners of the Park District of La Grange. Changes may be recommended by the Investment Officer and any other appropriate authority, as well as the individuals charged with maintaining internal controls. Any changes must be formally approved and adopted by the Board of Commissioners.

**Section 318.14 Exceptions**

Exceptions to any of the criteria outlined in this Investment Policy for Suitable and Authorized Investments - Investment Types in Section 318.7 may be made only upon the specific prior approval of the Board of Commissioners upon a roll call vote at a regular or special meeting of the Board.

This investment policy was adopted by the Board of Commissioners on April 26, 1993.

## SECTION 320

### FUND BALANCE/NET ASSETS POLICY

#### **320.1 Statement of Purpose**

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A Fund Balance/Net Assets Policy establishes a minimum level ~~at~~ which the projected end-of-year fund balance/net assets must observe; as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the Park District will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of funds balance/net assets to mitigate current and future risks and to ensure tax rates comply with tax limitations. Fund balance/net asset levels are also a crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the Park District's continued creditworthiness.

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#### **320.2 Definitions**

##### **Governmental Funds**

The fund balance will be composed of three primary categories:

- 1) Non-spendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).
- 2) Restricted Fund Balance – portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
- 3) Unrestricted Fund Balance – is made up of three components:
  - A) Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have

Adopted 8/08/11  
Revised 7/14/2025

been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.

B) Assigned Fund Balance – the portion of a Governmental Fund’s fund balance to denote an intended use of resources but with no formal Board action. Management staff has authority to assign fund balance.

C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.

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Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Park District assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

### **Proprietary Funds**

Proprietary funds include enterprise and internal service funds. The net assets will be composed of three primary categories:

- 1) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund’s net assets that reflects the fund’s net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Park District.
- 2) Restricted Net Assets – portion of a proprietary fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
- 3) Unrestricted Net Assets – portion of a proprietary fund’s net assets that is neither restricted nor invested in capital assets (net of related debt).

### **320.3 Authority**

#### **Governmental Funds**

Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year

Adopted 8/08/11  
Revised 7/14/2025

end.

Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Park District’s intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

### **320.4 Minimum Unrestricted Fund Balance Levels**

#### **Governmental Funds**

##### **General Fund**

Purpose – Is a major fund and the general operating fund of the Park District. It is used to account for all activities that are not accounted for in another fund.

Fund Balance – Unrestricted fund balance targets should represent no less than four months of operating expenditures. Balances above the maximum are transferred to other funds or to capital projects at the Board’s discretion.

##### **Special Revenue Fund**

Purpose - Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Financing – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

Fund Balance – Derived from property taxes or other restricted revenue source; therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at a minimum level of 3325% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of four months of expenditures not including capital, debt service and transfers.

For non-major special revenue funds, the targeted fund balance level may be maintained at a minimum of three months of annual operating expenditures, excluding capital, debt service, and transfers.

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Adopted 8/08/11  
Revised 7/14/2025

**Debt Service Fund**

Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Financing – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

Fund Balance – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation ~~should not exceed~~ the amount of the next principal and interest payment due should be transferred to the Debt Service Reserve Account.

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**Capital Projects Fund**

Purpose - Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

Financing – Debt financing, grants, or inter fund transfers are used to finance projects.

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds.

**Proprietary Funds**

**Enterprise Fund**

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is **solely** secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Adopted 8/08/11  
Revised 7/14/2025

Financing – User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than four months of operating expenses (excluding debt service and capitalized asset expenses).

#### Internal Service Fund

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Park District on a cost-reimbursement basis.

Financing – User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets), less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Board and management (excluding debt service and capitalized asset expenses).

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#### **320.5 Other Considerations**

In establishing the above policies for unrestricted fund balance/net asset levels, the Park District considered the following factors:

- The predictability of the Park District’s revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)

Adopted 8/08/11  
Revised 7/14/2025

- The Park District's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the Park District for a specific purpose)
- [Delays in the collection and distribution of property taxes due to Cook County administrative delays.](#)

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If any of the above factors change, the Park District should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

## **SECTION 320**

### **FUND BALANCE/NET ASSETS POLICY**

#### **320.1 Statement of Purpose**

A Fund Balance/Net Assets Policy establishes a minimum level which the projected end-of-year fund balance/net assets must observe as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the Park District will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of funds balance/net assets to mitigate current and future risks and to ensure tax rates comply with tax limitations. Fund balance/net asset levels are also a crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the Park District's continued creditworthiness.

#### **320.2 Definitions**

##### **Governmental Funds**

The fund balance will be composed of three primary categories:

- 1) Non-spendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).
- 2) Restricted Fund Balance – portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
- 3) Unrestricted Fund Balance – is made up of three components:
  - A) Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment

of fund balance.

B) Assigned Fund Balance – the portion of a Governmental Fund’s fund balance to denote an intended use of resources but with no formal Board action. Management staff has authority to assign fund balance.

C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Park District assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

### **Proprietary Funds**

Proprietary funds include enterprise and internal service funds. The net assets will be composed of three primary categories:

- 1) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund’s net assets that reflects the fund’s net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Park District.
- 2) Restricted Net Assets – portion of a proprietary fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
- 3) Unrestricted Net Assets – portion of a proprietary fund’s net assets that is neither restricted nor invested in capital assets (net of related debt).

### **320.3 Authority**

#### **Governmental Funds**

Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Park District’s intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

### **320.4 Minimum Unrestricted Fund Balance Levels**

#### **Governmental Funds**

##### **General Fund**

Purpose – Is a major fund and the general operating fund of the Park District. It is used to account for all activities that are not accounted for in another fund.

Fund Balance – Unrestricted fund balance targets should represent no less than four months of operating expenditures. Balances above the maximum are transferred to other funds or to capital projects at the Board’s discretion.

##### **Special Revenue Fund**

Purpose - Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Financing – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

Fund Balance – Derived from property taxes or other restricted revenue source; therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at a minimum level of 33% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of four months of expenditures not including capital, debt service and transfers.

For non-major special revenue funds, the targeted fund balance level may be maintained at a minimum of three months of annual operating expenditures, excluding capital, debt service, and transfers.

##### **Debt Service Fund**

Purpose – Established to account for financial resources that are

restricted, committed, or assigned to expenditure for principal and interest.

Financing – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

Fund Balance – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation exceeding the amount of the next principal and interest payment due should be transferred to the Debt Service Reserve Account.

### **Capital Projects Fund**

Purpose - Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

Financing – Debt financing, grants, or inter fund transfers are used to finance projects.

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds.

### **Proprietary Funds**

#### **Enterprise Fund**

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing – User fees, debt financing, or grants are used to finance

operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than four months of operating expenses (excluding debt service and capitalized asset expenses).

### Internal Service Fund

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Park District on a cost-reimbursement basis.

Financing – User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets), less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Board and management (excluding debt service and capitalized asset expenses).

### **320.5 Other Considerations**

In establishing the above policies for unrestricted fund balance/net asset levels, the Park District considered the following factors:

- The predictability of the Park District's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- The Park District's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)

- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- aged liabilities may require that a higher level of resources be maintained)
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the Park District for a specific purpose)
- Delays in the collection and distribution of property taxes due to Cook County administrative delays.

If any of the above factors change, the Park District should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

## SECTION 322

### BOND POST-ISSUANCE COMPLIANCE PROCEDURES

It is necessary and in the best interest of the District to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for bonds or debt obligations of the District (each a "Bond" and, collectively, the "Bonds"), certain of which the interest on which is excludable from "gross income" for federal income tax purposes. Further, it is necessary and in the best interest of the District that (i) the Board adopt policies with respect to record-keeping and (ii) the Compliance Officer (as hereinafter defined) shall at least semi-annually review the District's Contracts (as hereinafter defined) to determine whether the Bonds comply with the federal tax requirements applicable to each issue of the Bonds.

The following procedure in relation to the expenditure of funds and use of facilities or property resulting from the issuance of Bonds is required by the IRS, which indicates that issuers of tax-exempt bonds should adopt written post-issuance compliance procedures.

#### 322.1 Due Diligence Review at Regular Intervals

A review of the expenditure of proceeds from the issuance of bonds shall be conducted semiannually from the date of issue and until such time as the proceeds are spent. The Board of Commissioners may elect to use a shorter time interval for reviews.

#### 322.2 Identifying the Official or Employee Responsible for Review

The District's due diligence review shall be the responsibility of the Finance Director/Director of Finance & HR and/or designee appointed for such tasks (the "Compliance Officer").

#### 322.3 Training of the Responsible Official/Employee

Recognizing that the Compliance Officer may not be fully knowledgeable in this area, the Compliance Officer may consult with and engage outside counsel, consultants/consultants, and experts to assist with performing such duties. Training may consist of conferences and trade group presentations, written materials, Internet web sites, including the web site of the Tax-Exempt Bond division of the Internal Revenue Service ("IRS"), and other means to maintain a reasonable level of

knowledge. The Compliance Officer shall promote and inform the District's staff of the need for continuing compliance.

**322.4 Retention of Adequate Records to Substantiate Compliance (e.g., Records Relating to Expenditure of Proceeds)**

The District shall retain bond documents in paper and/or electronic media formats, as well as the reconciliation of General Ledger accounts used to expend bond funds. The records are to be retained for as long as the obligations (and any obligations issued to refund the obligations) are outstanding plus three years and, at a minimum shall consist of:

- Complete copies of the bond transcript prepared for any obligation issued and sold, including but not limited to any offering document with respect to the offer and sale of the Bonds and all written representations of any person delivered in connection with the issuance and initial sale of the Bonds.
- Copies of account statements that show the disbursements of all tax-exempt bond proceeds, the purpose of such disbursements and the supporting detailed vouchers and check [subrelated documentation](#);
- Copies of account statements showing all investment activity/investment earnings pertaining to the proceeds of any tax-exempt obligation issued by the District;
- Copies of all bid requests and bid responses used to acquire any special investments from the proceeds of tax-exempt obligations, including swaps, swaptions, or other financial derivatives entered into with respect to any tax-exempt obligations, to support that such instruments were purchased at fair market value;
- Copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations;
- Calculations/reports pertaining to arbitrage rebate that is or may become due with respect to any issue of tax-exempt obligations, or prepared to show that no arbitrage rebate is due, and, if applicable, account statements/cancelled checks showing the payment of any rebate amounts to the U.S. Treasury together with any applicable IRS Form 8038-T; and
- Copies of all contracts of the District, including any leases and management or operating agreements, with respect to the use of property owned by the District that was acquired or financed with the proceeds of tax-exempt

obligations, if any part of said property is/was used by a private person/entity while such bonds are/were outstanding (the "Contracts").

~~—The Compliance Officer shall report to the Board at least annually that~~  
~~—theyhe/she~~ ~~have~~ ~~s~~ ~~all~~ ~~of~~ ~~all~~ the required records in ~~his/her~~ ~~their~~ possession or ~~are~~ ~~is~~ taking ~~—~~ appropriate action to obtain or recover such records.

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### 322.5 Procedures **R**easonably **E**xpected to **T**imely **I**dentify **N**oncompliance

Through the monitoring of expenditures as they relate to tax-exempt obligations and the Contracts as they related to the proceeds of tax-exempt obligations, one could reasonably expect to determine if the obligation complies with the federal tax requirements applicable to such issues. In addition, through the assistance of bond counsel, bond advisors or internal methods, an arbitrage rebate calculation may be made to determine if the District is within investment earnings guidelines.

The Compliance Officer shall conduct an annual review of the Contracts and other records to determine for each issue of Bonds then outstanding whether each such issue complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans.

### 322.6 Procedures **E**nsuring that the **I**ssuer will

#### **T**ake **S**teps to **T**imely ~~—~~ **C**orrect **N**oncompliance

In the event that a noncompliance issue is discovered, or that the IRS commences an examination of any issue of obligation, the Compliance Officer will notify the Executive Director ~~whom~~ **who** will then notify the Board. The Compliance Officer, in consultation with the Executive Director and the Board, is authorized to respond to inquiries of the IRS, and to hire outside, independent professional counsel to assist in the response to the examination. The Board shall pursue those actions which are recommended by the advice of counsel for the purpose of correcting any event of noncompliance through remedial actions described in the United States Treasury Regulations, or the Tax-Exempt Bonds Voluntary Closing Agreement Program described in Treasury Notice 2008-31 or similar program instituted by the IRS.

## **SECTION 322**

### **BOND POST-ISSUANCE COMPLIANCE PROCEDURES**

It is necessary and in the best interest of the District to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for bonds or debt obligations of the District (each a "Bond" and, collectively, the "Bonds"), certain of which the interest on which is excludable from "gross income" for federal income tax purposes. Further, it is necessary and in the best interest of the District that (i) the Board adopt policies with respect to record-keeping and (ii) the Compliance Officer (as hereinafter defined) shall at least semi-annually review the District's Contracts (as hereinafter defined) to determine whether the Bonds comply with the federal tax requirements applicable to each issue of the Bonds.

The following procedure in relation to the expenditure of funds and use of facilities or property resulting from the issuance of Bonds is required by the IRS, which indicates that issuers of tax-exempt bonds should adopt written post-issuance compliance procedures.

#### **322.1 Due Diligence Review at Regular Intervals**

A review of the expenditure of proceeds from the issuance of bonds shall be conducted semiannually from the date of issue and until such time as the proceeds are spent. The Board of Commissioners may elect to use a shorter time interval for reviews.

#### **322.2 Identifying the Official or Employee Responsible for Review**

The District's due diligence review shall be the responsibility of the Director of Finance & HR and/or designee appointed for such tasks (the "Compliance Officer").

#### **322.3 Training of the Responsible Official/Employee**

Recognizing that the Compliance Officer may not be fully knowledgeable in this area, the Compliance Officer may consult with and engage outside counsel, consultants, and experts to assist with performing such duties. Training may consist of conferences and trade group presentations, written materials, Internet web sites, including the web site of the Tax-Exempt Bond division of the Internal Revenue Service ("IRS"), and other means to maintain a reasonable level of knowledge. The Compliance Officer shall promote and inform the District's staff of the need for continuing compliance.

#### **322.4 Retention of Adequate Records to Substantiate Compliance (e.g., Records Relating to Expenditure of Proceeds)**

The District shall retain bond documents in paper and/or electronic media formats, as well as the reconciliation of General Ledger accounts used to expend bond funds. The records are to be retained for as long as the obligations (and any obligations issued to refund the obligations) are outstanding plus three years and, at a minimum shall consist of:

- Complete copies of the bond transcript prepared for any obligation issued and sold, including but not limited to any offering document with respect to the offer and sale of the Bonds and all written representations of any person delivered in connection with the issuance and initial sale of the Bonds.
- Copies of account statements that show the disbursements of all tax-exempt bond proceeds, the purpose of such disbursements and the supporting detailed vouchers and check related documentation;
- Copies of account statements showing all investment activity/investment earnings pertaining to the proceeds of any tax-exempt obligation issued by the District;
- Copies of all bid requests and bid responses used to acquire any special investments from the proceeds of tax-exempt obligations, including swaps, swaptions, or other financial derivatives entered into with respect to any tax-exempt obligations, to support that such instruments were purchased at fair market value;
- Copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations;
- Calculations/reports pertaining to arbitrage rebate that is or may become due with respect to any issue of tax-exempt obligations, or prepared to show that no arbitrage rebate is due, and, if applicable, account statements/cancelled checks showing the payment of any rebate amounts to the U.S. Treasury together with any applicable IRS Form 8038-T; and
- Copies of all contracts of the District, including any leases and management or operating agreements, with respect to the use of property owned by the District that was acquired or financed with the proceeds of tax-exempt obligations, if any part of said property is/was used by a private person/entity while such bonds are/were outstanding (the “Contracts”).

The Compliance Officer shall report to the Board at least annually that they have all the required records in their possession or are taking appropriate action to obtain or recover such records.

**322.5 Procedures Reasonably Expected to Timely Identify Noncompliance**

Through the monitoring of expenditures as they relate to tax-exempt obligations and the Contracts as they relate to the proceeds of tax-exempt obligations, one could reasonably expect to determine if the obligation complies with the federal tax requirements applicable to such issues. In addition, through the assistance of bond counsel, bond advisors or internal methods, an arbitrage rebate calculation may be made to determine if the District is within investment earnings guidelines.

The Compliance Officer shall conduct an annual review of the Contracts and other records to determine for each issue of Bonds then outstanding whether each such issue complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans.

**322.6 Procedures Ensuring that the Issuer will Take Steps to Timely Correct Noncompliance**

In the event that a noncompliance issue is discovered, or that the IRS commences an examination of any issue of obligation, the Compliance Officer will notify the Executive Director who will then notify the Board. The Compliance Officer, in consultation with the Executive Director and the Board, is authorized to respond to inquiries of the IRS, and to hire outside, independent professional counsel to assist in the response to the examination. The Board shall pursue those actions which are recommended by the advice of counsel for the purpose of correcting any event of noncompliance through remedial actions described in the United States Treasury Regulations, or the Tax-Exempt Bonds Voluntary Closing Agreement Program described in Treasury Notice 2008-31 or similar program instituted by the IRS.

**SECTION 324**

**FIXED ASSEST POLICY**

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**324.1 Introduction**

The Fixed Asset Policy was adopted by the Board of Commissioners for the monitoring and safeguarding of Park District assets.

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**324.2 Statement of Purpose**

The Fixed Asset Policy was established in order to safeguard Park District assets and to gather and maintain information needed for the preparation of financial statements. Adequate accounting procedures and records for fixed assets are essential to ensure the protective custody of Park District property and to ensure compliance with governmental financial reporting standards. Fixed asset management addressees the Park District's investment in property which is a significant resource.

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**324.3 Overview**

This policy is meant to ensure compliance with various accounting and reporting standards including Generally Accepted Accounting Principles (GAAP), Governmental Audit Standards (GAS), and any applicable State and Federal capital asset and regulatory reporting requirements related to property. Specifically, it reflects the Park District's desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) *Statement No. 4 of the Governmental Standards Board, Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments* (GASB 34).

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**324.4 Scope**

The Finance Department is responsible for ensuring that all fixed assets are accounted for by fund and asset category. Department Heads are responsible for ensuring that proper budgeting and purchasing guidelines are followed, that fixed assets are adequately controlled and used for appropriate Park District purposes and that such fixed assets are secured and identified.

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**324.5 Capital Asset**

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Fixed assets of the Park District are to be shown in the Capital Assets Used by General Fixed Assets Account Group. The sources through which general fixed assets are acquired are recorded in the accounts and are expressed as "Investment in Capital Assets". Maintaining these general ledger accounts is recommended as a means of:

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- A. Maintaining a physical inventory of assets
- B. Fixing accountability
- C. Establishing replacement costs
- D. Determining adequate insurance costs
- E. Preparing a capital budget

#### **324.6 Fixed Asset Definition**

A specific piece of property must possess three characteristics to be classified as a General Fixed Asset:

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- A. Must be tangible in nature.
- B. Must have a useful life greater than one year
- C. Must be of significant value.

The significant value test is important because the Park District has individual assets that are tangible and long-lived, but whose value is so small that the time and expense incurred in maintaining detailed accounting and inventory records for them are not justified.

Maintaining a complete and accurate accounting for fixed assets with significant value is important for several reasons. Adequate accounting procedures and records for fixed assets are essential to effective property management and control. The stewardship responsibility involved in safeguarding such a large public investment is of the utmost important to sound financial administration.

#### **324.7 Capitalization Policy**

All items purchased under the Capital Outlay budget codes that have a useful life of more than one year, are of a tangible nature and have a value of \$10,000 or more, net cost, not including trade-ins or any taxes, licenses, etc. are considered fixed assets.

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Items of less than \$10,000 are not considered to be fixed assets unless they form an integral and essential part of another piece of equipment or structure considered to be a fixed asset or part of a Capital Project.

### **324.8 Classification**

Fixed Assets should be classified in one of the following major control groups:

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#### A. Land and Improvements to Land

Land is defined as the surface of the earth which can be used to support structures and may be used to grow crops, shrubs, or trees. Land is characterized as having an unlimited life and is non-depreciable.

Land improvements include betterments, site preparation, and enhancements made to the land that increase its usability for a specific purpose. These include sidewalks/pathways, hard surface courts, field renovations, and permanent fixtures such as fences, railings, gazebos, lighting, and fountains. Depreciable land improvements will be tracked separately from the land value.

Land is defined as the surface of the earth which can be used to support structures and may be used to grow crops, shrubsshubs, or trees. Land is characterized as having unlimited life. Improvements to landthe land consist of betterments, site preparation and site improvements (other than buildings) that ready the land for its intended use. The costs associated with the improvements to the land are added to the cost of the land and are non-depreciable.

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#### B. Buildings and Building Improvements

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Building improvements are capital events that materially extend the life of a building, increase the value of a building, or both.

#### C. Land Improvements

SECTION 324

CAPITAL ASSETS POLICY

~~Assets (other than buildings) built, installed or installed or established to enhance the quality or facilitate the use of land for a particular purpose. Land improvements are such items as sidewalks/pathways, hard surface courts and their improvements, field renovation and permanent attachments to the land including fences, railings, gazebos, lightinglighting, and fountains.~~

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~~D. D. Vehicles~~

~~This category includes cars, trucks, utility carts, vans, mowers, and other self-propelled equipment used in the course of Park District operations. Vehicles must meet the capitalization threshold and have a useful life of more than one year.~~

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~~E. Machinery, Equipment and Furnishings~~

~~These are fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year.~~

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~~EE. Construction in Progress~~

~~Construction in progress reflects construction activity status of buildings and other structures, additions, reconstruction, installation and maintenance which are substantially incomplete.~~

Land and Improvements

Land is defined as the surface of the earth which can be used to support structures and may be used to grow crops, shrubs, or trees. Land is characterized as having an unlimited life and is non-depreciable.

Land improvements include betterments, site preparation, and enhancements made to the land that increase its usability for a specific purpose. These include sidewalks/pathways, hard surface courts, field renovations, and permanent fixtures such as fences, railings, gazebos, lighting, and fountains. Depreciable land improvements will be tracked separately from the land value.

B. Buildings and Building Improvements

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Building improvements are capital events that materially extend the life of a building, increase the value of a building, or both.

F. C. Vehicles

This category includes cars, trucks, utility carts, vans, mowers, and other self-propelled equipment used in the course of Park District operations.

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Vehicles must meet the capitalization threshold and have a useful life of more than one year.

G. Machinery, Equipment and Furnishings

These are fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year.

F. Construction in Progress

Construction in progress reflects construction activity status of buildings and other structures, additions, reconstruction, installation and maintenance which are substantially incomplete.

**324.9 Additions and Modifications to Existing Areas**

A. Costs are often incurred in connection with fixed assets after the original acquisition cost has been established. In general, any expenditure which is ~~definitely an~~ addition to a fixed asset, or an integral part of it, that significantly increases the value of, enhances the performance of or changes its useful life, should be classified as a capital expenditure and the original acquisition cost adjusted. Costs should include any fees to install or otherwise put a fixed asset in place or service.

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For example, the addition of an air conditioner system to a building, equipment to outfit a new truck, or a dump truck to a truck chassis where none existed before are some examples. When modifications, which enhance the performance or life of an asset, are made, the value of the asset should be adjusted by the difference in cost between the original cost and the cost with the modification.

B. Improvements to existing fixed assets will be presumed (by definition) to extend the useful life of the related fixed asset and, therefore, will be subject to capitalization only if the cost of the improvement meets the \$10,000 threshold. In theory, an improvement to a fixed asset that had an original cost of less than \$10,000, but now exceeds the threshold as a ~~result of~~because of the improvement, should be combined as single assets at the total cost (original cost plus the cost of the improvement) and capitalized.

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**324.10 Monitored Expensed Assets**

Assets with an original cost of less than \$10,000, including ancillary cost, and with a useful life of more than one year that have been or will be identified by

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the Park District as sensitive in nature (i.e. audiovisual equipment, computer peripherals, etc.), will be identified for monitoring and insurance purposes, but will not be included as a part of the Park District's fixed assets for financial reporting purposes.

**324.11 Unmonitored Expensed Assets**

Assets with an original cost of less than \$10,000, including ancillary cost and with a useful life of more than one year, will not be monitored and will not be included as a part of the Park District's fixed assets for financial reporting purposes.

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**324.12 Valuation, Capitalization and Depreciation of Fixed Assets**

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A. Valuation

Fixed assets should be valued at historical cost including all ancillary charges necessary to place the asset in its intended location and condition for use or market value on the date of donation.

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1. Land and Land Improvements

Land is valued at the purchase price plus such costs as legal fees, filing and any work necessary to put the land in condition for its intended use.

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2. Building and Building Improvements, Facilities and Land Improvements

Value is determined as all historical costs including both acquisition and capital improvement costs. Furniture and equipment are not included as a part of the building, but are included under the Machinery, Equipment and Furnishings category where applicable.

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3. Machinery, Equipment and Furnishings

The actual purchase price is used for valuation of these assets. The cost of extended maintenance/warranty contracts may be included in the cost of the asset if the contract is purchased at the same time (or soon thereafter) as the capital asset.

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4. Vehicles

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All equipment that must be titled by the State of Illinois Division of Motor Vehicles and bears a license tag are considered vehicles. Cars, trucks, and trailers are examples.

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B. Capitalization of Fixed Assets

Assets are capitalized at the time of acquisition according to the capitalization requirements:

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1. Capitalization Threshold

To be considered an asset for financial reporting purposes, an item must be at or above the capitalization threshold of \$10,000 and have a useful life of at least one year.

2. Individual Units

The \$10,000 capitalization threshold applies to an individual unit of purchase, not to the total purchase order amount.

3. Components

A unit composed of components, such as a computer composed of monitor, keyboard, etc., would not have the capitalization threshold applied to the individual components, but rather to the unit as a whole.

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4. Repairs and Improvements

Capitalization of repairs and improvements is done only if the repair meets the capitalization threshold and extends the useful life of the asset.

5. Capital Projects

All capital projects are classified as "Construction in Progress" until completed.

C. Depreciation

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Fixed assets will be depreciated on a straight-line basis using the approved schedule of standard new life. Certain assets may be depreciated differently, based on current governmental accounting practices and procedures. The straight-line depreciation method

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[(historical cost - residual value)/ useful life] is used for all but not the following exceptions:

1. Land and improvements to land are inexhaustible assets and do not depreciate over time.
2. Construction in Progress - Depreciation is not applicable while assets are accounted for as Construction in Progress. These assets are capitalized to their appropriate capital asset category upon the earlier occurrence of execution of substantial completion contract documents, occupancy, or when the asset is placed into service.

**324.13 Recording and Accounting of Fixed Assets**

The Park District shall classify capital expenditures as capital outlays with the fund from which the expenditure was made in accordance with the Chart of Accounts of the Glen Ellyn Park District. When an asset is purchased for cash, the acquisition is recorded at the moment of cash paid. Assets may be acquired under other arrangements including:

- A. Purchased on a deferred payment plan.
- B. Acquisition under capital lease.
- C. Acquisition by exchange of non-monetary assets.
- D. Acquisition by issuance of securities.
- E. Acquisition by self-construction.
- F. Acquisition by donation or self-discovery

(Donated items that meet the criteria for Fixed Assets are approved for acceptance by the Park Board and added to the asset record. In accordance with GAAP, donated items should be accounted for at the Fair Market Value at the time of acquisition.)

- G. Acquisition of assets by means other than purchase for cash or donation will be recorded in accordance with GAAP.

**324.14 Disposal of Fixed Assets**

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A disposal represents the physical removal of an asset from custody or accountability. Assets deemed of no further use to the Park District may be identified as surplus and may be disposed of as follows:

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A. Auction

Items identified as no longer of value which are sold at an approved public auction.

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B. Donation

Items no longer of value to the Park District may be donated to approved third party non-profit organizations.

C. Conversion to Another Asset

Items deemed no longer of value in their current condition may be converted to another asset. An example of which is the plow attachment of a truck that is to be auctioned may be removed from the truck and converted for use on another Park District vehicle.

D. Deletion

Items for which the Park District no longer has a use, for which there is no interested ~~third party~~ ~~third-party~~, desiring purchase and no option of recouping any cost. These items are thrown away.

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E. Sale

All parameters of the Park District Policy Manual, must be followed when items (not applicable to auction or donation) are identified for sale.

F. A written record shall be kept of any and all disposition of Park District personal property.

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**324.15 Physical Inventory**

The existence, location and condition of all fixed assets should be verified by meticulous record keeping. Each department has the responsibility to complete an annual year-end physical inventory of its assigned fixed assets. It is the responsibility of the Department Heads to notify the Finance Department of fixed asset acquisitions and deletions.

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## SECTION 324

### CAPITAL ASSETS POLICY

Fixed assets are subject to inventory control if they meet at least one of the following criteria:

- A. The original cost of the fixed asset is equal to or greater than \$10,000.
- B. An asset that costs less than \$10,000 but is requested to be inventoried by a department head or Director of Finance & HR. This may include certain machinery and equipment that, due to portability, value outside of the office, or character, is susceptible to theft or loss. It may also include an asset that has been requested by a department to be controlled in order to satisfy an internal (operational) requirement.

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C. An asset is required to be controlled and separately reported pursuant to externally imposed reporting requirement.

#### **324.16 Reports**

Year-end reports will be processed and maintained within these guidelines. Departmental inventory reports will be made available upon request. The Finance Department should be notified of any discrepancies found in these reports without delay.

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#### **324.17 Items Not Considered to be Fixed Assets**

In order to clarify the question of asset classification, the following list of specific examples is provided.

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##### A. Maintenance and Repair/Replacement

The replacement cost of component parts of a fixed asset, not the entire asset itself, during a maintenance and repair operation which also enhances the performance or life of the asset, are not generally considered to be capital asset additions or modifications. For example, replacing an original disk drive with a higher capacity disk drive in a microcomputer, or a more powerful engine in a mower, would be considered maintenance and repair.

##### B. Draperies and Carpet

The original purchase of draperies and carpet is considered an addition to the total asset value of the building. Replacement of either of these items is classified as maintenance to the building.

##### C. Supplies

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Any supply, regardless of cost, that is not permanent and will be consumed within a year is not considered a fixed asset.

D. Aggregate Purchases

A purchase of items in quantity with an extended cost equal to, or more than the fixed asset limit of \$10,000.

Capital Asset Useful Life Schedule

<u>Asset Category</u>	<u>Estimated Useful Life (Years)</u>
<u>Land</u>	<u>Not Depreciated</u>
<u>Depreciable Land Improvements</u>	<u>10-20</u>
<u>Buildings</u>	<u>40-50</u>
<u>Building Improvements</u>	<u>15-30</u>
<u>Playgrounds &amp; Outdoor Structures</u>	<u>10-20</u>
<u>Courts, Paths, Parking Lots</u>	<u>15-20</u>
<u>Fencing, Lighting, Irrigation</u>	<u>10-20</u>
<u>Vehicles - General</u>	<u>5-10</u>
<u>Heavy Equipment / Mowers</u>	<u>5-15</u>
<u>Machinery &amp; Equipment</u>	<u>5-15</u>
<u>Furniture &amp; Fixtures</u>	<u>7-15</u>
<u>Computers &amp; Tech Equipment</u>	<u>3-5</u>
<u>Fitness &amp; Recreation Equipment</u>	<u>5-10</u>
<u>Construction in Progress</u>	<u>Not Depreciated</u>

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Safeguarding of Park District Assets

Responsibility for control of capital assets will rest with the operating department wherein the asset is located. The Superintendent of Finance shall insure that such control is maintained by establishing a capital asset inventory. The inventory shall include the following for each asset:

- A description including serial # and model #
- Asset classification (land, building, equipment, etc.)
- Physical location of the asset
- Original cost or estimated FMV of qualifying donations
- Estimated useful life of the asset

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CAPITAL ASSETS POLICY

• Date of acquisition or disposal

The list will be maintained, updated, and reviewed by the Finance department on a routine basis. Tagging of assets will not be required. Operating departments shall report the disposal or relocation of an asset promptly to the Finance department, to be reflected in the inventory records.

Asset purchases which fall under the capitalization threshold will not be included in the capital asset inventory. This is a management decision based on the determination that the cost associated with tracking these assets far outweighs the benefits derived. Computers and peripheral equipment are tracked separately by the IT department for routine replacement purposes.

Additions and improvements will only be capitalized if the cost either enhances the asset's functionality or extends the asset's useful life. Repairs and maintenance that allow an asset to continue to be used during its originally established useful life will not be capitalized. If the costs are incurred to keep an asset in its normal operating condition (i.e. lubrication, cleaning, or replacement of small parts) and the life of the asset is not extended, the costs are maintenance expenditures that are expensed in the period incurred. Projects in process will be added to the asset base as the project expenses are incurred.

**324.2 Depreciation**

Depreciation is computed on a straight line basis over the estimated useful life of the asset. A modified full month convention is used in the depreciation calculation. Specifically, a full month's depreciation is calculated in the first month for assets acquired in the first 1/2 of the month. No depreciation is calculated in the first month for assets acquired in the last 1/2 of the month.

**324.3 Useful Life**

The useful life of an asset is the physical life, usually in terms of years, that an asset will endure before it deteriorates to an unusable condition.

Asset Class	Useful Life	Capitalization Threshold	Inventory Threshold
Land	N/A	\$1	\$1
Land Improvements		\$2,000	\$2,000
Parking lots	20		
Fences	20		

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Outdoor lighting	20		
Courts	20		
Ball fields	20		
Pathways/ sidewalks	20		
Buildings	50	\$2,000	\$2,000
Building Improvements		\$2,000	\$2,000
HVAC Systems	20		
Roofing	20		
Interior Construction	25		
Electrical/ Plumbing	30		
Sprinkler/ Fire Systems	25		
Carpet/ Tile Flooring	7		
Licensed Vehicles	8	\$2,000	\$1
Equipment		\$2,000	\$2,000
Outdoor/ Playground	20		
Machinery & tools	15		
Grounds & maintenance	15		
Kitchen/ appliance/ custodial	15		
Communications	10		
Audio Visual	10		
Athletic	10		
Furniture & accessories	20		
Computer/ copier	5	\$2,000	\$500

## SECTION 324

### FIXED ASSEST POLICY

#### 324.1 Introduction

The Fixed Asset Policy was adopted by the Board of Commissioners for the monitoring and safeguarding of Park District assets.

#### 324.2 Statement of Purpose

The Fixed Asset Policy was established to safeguard Park District assets and to gather and maintain information needed for the preparation of financial statements. Adequate accounting procedures and records for fixed assets are essential to ensure the protective custody of Park District property and to ensure compliance with governmental financial reporting standards. Fixed asset management addressees the Park District's investment in property which is a significant resource.

#### 324.3 Overview

This policy is meant to ensure compliance with various accounting and reporting standards including Generally Accepted Accounting Principles (GAAP), Governmental Audit Standards (GAS), and any applicable State and Federal capital asset and regulatory reporting requirements related to property. Specifically, it reflects the Park District's desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) *Statement No. 4 of the Governmental Standards Board, Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments* (GASB 34).

#### 324.4 Scope

The Finance Department is responsible for ensuring that all fixed assets are accounted for by fund and asset category. Department Heads are responsible for ensuring that fixed assets are adequately controlled and used for appropriate Park District purposes and that such fixed assets are secured and identified.

### **324.5 Capital Asset**

Fixed assets of the Park District are to be shown in the Capital Assets Used by General Fixed Assets Account Group. The sources through which general fixed assets are acquired are recorded in the accounts and are expressed as "Investment in Capital Assets". Maintaining these general ledger accounts is recommended as a means of:

- A. Maintaining a physical inventory of assets
- B. Fixing accountability
- C. Establishing replacement costs
- D. Determining adequate insurance costs
- E. Preparing a capital budget

### **324.6 Fixed Asset Definition**

A specific piece of property must possess three characteristics to be classified as a General Fixed Asset:

- A. Must be tangible in nature.
- B. Must have a useful life greater than one year
- C. Must be of significant value.

The significant value test is important because the Park District has individual assets that are tangible and long-lived, but whose value is so small that the time and expense incurred in maintaining detailed accounting and inventory records for them are not justified.

Maintaining a complete and accurate accounting for fixed assets with significant value is important for several reasons. Adequate accounting procedures and records for fixed assets are essential to effective property management and control. The stewardship responsibility involved in safeguarding such a large public investment is of the utmost important to sound financial administration.

### **324.7 Capitalization Policy**

All items purchased under the Capital Outlay budget codes that have a useful life of more than one year, are of a tangible nature and have a value of \$10,000 or more, net cost, not including trade-ins or any taxes, licenses, etc. are considered fixed assets.

Items of less than \$10,000 are not considered to be fixed assets unless they form an integral and essential part of another piece of equipment or structure considered to be a fixed asset or part of a Capital Project.

### **324.8 Classification**

Fixed Assets should be classified in one of the following major control groups:

A. Land and Improvements

Land is defined as the surface of the earth which can be used to support structures and may be used to grow crops, shrubs, or trees. Land is characterized as having an unlimited life and is non-depreciable.

Land improvements include betterments, site preparation, and enhancements made to the land that increase its usability for a specific purpose. These include sidewalks/pathways, hard surface courts, field renovations, and permanent fixtures such as fences, railings, gazebos, lighting, and fountains. Depreciable land improvements will be tracked separately from the land value.

B. Buildings and Building Improvements

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Building improvements are capital events that materially extend the life of a building, increase the value of a building, or both.

C. Vehicles

This category includes cars, trucks, utility carts, vans, mowers, and other self-propelled equipment used in the course of Park District operations. Vehicles must meet the capitalization threshold and have a useful life of more than one year.

D. Machinery, Equipment and Furnishings

These are fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year.

E. Construction in Progress

Construction in progress reflects construction activity status of buildings and other structures, additions, reconstruction, installation and maintenance which are substantially incomplete.

#### Land and Improvements

A. Land is defined as the surface of the earth which can be used to support structures and may be used to grow crops, shrubs, or trees. Land is characterized as having an unlimited life and is non-depreciable.

Land improvements include betterments, site preparation, and enhancements made to the land that increase its usability for a specific purpose. These include sidewalks/pathways, hard surface courts, field

renovations, and permanent fixtures such as fences, railings, gazebos, lighting, and fountains. Depreciable land improvements will be tracked separately from the land value.

B. Buildings and Building Improvements

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Building improvements are capital events that materially extend the life of a building, increase the value of a building, or both.

C. Vehicles

This category includes cars, trucks, utility carts, vans, mowers, and other self-propelled equipment used in the course of Park District operations. Vehicles must meet the capitalization threshold and have a useful life of more than one year.

D. Machinery, Equipment and Furnishings

These are fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year.

E. Construction in Progress

Construction in progress reflects construction activity status of buildings and other structures, additions, reconstruction, installation and maintenance which are substantially incomplete.

**324.9 Additions and Modifications to Existing Areas**

- A. Costs are often incurred in connection with fixed assets after the original acquisition cost has been established. In general, any expenditure which is an addition to a fixed asset, or an integral part of it, that significantly increases the value of, enhances the performance of or changes its useful life, should be classified as a capital expenditure and the original acquisition cost adjusted. Costs should include any fees to install or otherwise put a fixed asset in place or service.

For example, the addition of an air conditioner system to a building, equipment to outfit a new truck, or a dump truck to a truck chassis where none existed before are some examples. When modifications, which enhance the performance or life of an asset, are made, the value of the asset should be adjusted by the difference in cost between the original cost and the cost with the modification.

- B. Improvements to existing fixed assets will be presumed (by definition) to extend the useful life of the related fixed asset and, therefore, will be subject to capitalization only if the cost of the improvement meets the \$10,000 threshold. In theory, an improvement to a fixed asset that had an original cost of less than \$10,000, but now exceeds the threshold

because of the improvement, should be combined as single assets at the total cost (original cost plus the cost of the improvement) and capitalized.

### **324.10 Monitored Expensed Assets**

Assets with an original cost of less than \$10,000, including ancillary cost, and with a useful life of more than one year that have been or will be identified by the Park District as sensitive in nature (i.e. audiovisual equipment, computer peripherals, etc.), will be identified for monitoring and insurance purposes, but will not be included as a part of the Park District's fixed assets for financial reporting purposes.

### **324.11 Unmonitored Expensed Assets**

Assets with an original cost of less than \$10,000, including ancillary cost and with a useful life of more than one year, will not be monitored and will not be included as a part of the Park District's fixed assets for financial reporting purposes.

### **324.12 Valuation, Capitalization and Depreciation of Fixed Assets**

#### **A. Valuation**

Fixed assets should be valued at historical cost including all ancillary charges necessary to place the asset in its intended location and condition for use or market value on the date of donation.

#### **B. Capitalization of Fixed Assets**

Assets are capitalized at the time of acquisition according to the capitalization requirements:

1. Capitalization Threshold  
To be considered an asset for financial reporting purposes, an item must be at or above the capitalization threshold of \$10,000 and have a useful life of at least one year.
2. Individual Units  
The \$10,000 capitalization threshold applies to an individual unit of purchase, not to the total purchase order amount.
3. Components  
A unit comprised of components, such as a computer comprised of monitor, keyboard, etc., would not have the capitalization threshold applied to the individual components, but rather to the unit as a whole.

4. Repairs and Improvements  
Capitalization of repairs and improvements is done only if the repair meets the capitalization threshold and extends the useful life of the asset.
5. Capital Projects  
All capital projects are classified as "Construction in Progress" until completed.

### C. Depreciation

Fixed assets will be depreciated on a straight-line basis using the approved schedule of standard new life. Certain assets may be depreciated differently, based on current governmental accounting practices and procedures. The straight-line depreciation method [(historical cost - residual value)/ useful life] is used for all but not the following exceptions:

1. Land and improvements to land are inexhaustible assets and do not depreciate over time.
2. Construction in Progress - Depreciation is not applicable while assets are accounted for as Construction in Progress. These assets are capitalized to their appropriate capital asset category upon the earlier occurrence of execution of substantial completion contract documents, occupancy, or when the asset is placed into service.

### **324.13 Recording and Accounting of Fixed Assets**

The Park District shall classify capital expenditures as capital outlays with the fund from which the expenditure was made in accordance with the Chart of Accounts of the District. When an asset is purchased for cash, the acquisition is recorded at the moment of cash paid. Assets may be acquired under other arrangements including:

- A. Purchased on a deferred payment plan.
- B. Acquisition under capital lease.
- C. Acquisition by exchange of non-monetary assets.
- D. Acquisition by issuance of securities.
- E. Acquisition by self-construction.

F. Acquisition by donation or self-discovery

(Donated items that meet the criteria for Fixed Assets are approved for acceptance by the Park Board and added to the asset record. In accordance with GAAP, donated items should be accounted for at the Fair Market Value at the time of acquisition.)

G. Acquisition of assets by means other than purchase for cash or donation will be recorded in accordance with GAAP.

**324.14 Disposal of Fixed Assets**

A disposal represents the physical removal of an asset from custody or accountability. Assets deemed of no further use to the Park District may be identified as surplus and may be disposed of as follows:

A. Auction

Items identified as no longer of value which are sold at an approved public auction.

B. Donation

Items no longer of value to the Park District may be donated to approved third party non-profit organizations.

C. Conversion to Another Asset

Items deemed no longer of value in their current condition may be converted to another asset. An example of which is the plow attachment of a truck that is to be auctioned may be removed from the truck and converted for use on another Park District vehicle.

D. Deletion

Items for which the Park District no longer has a use, for which there is no interested third-party desiring purchase and no option of recouping any cost. These items are thrown away.

E. Sale

All parameters of the Park District Policy Manual, must be followed when items (not applicable to auction or donation) are identified for sale.

F. A written record shall be kept of any and all disposition of Park District personal property.

**324.15 Physical Inventory**

The existence, location and condition of all fixed assets should be verified by meticulous record keeping. Each department has the responsibility to

complete an annual year-end physical inventory of its assigned fixed assets. It is the responsibility of the Department Heads to notify the Finance Department of fixed asset acquisitions and deletions.

Fixed assets are subject to inventory control if they meet at least one of the following criteria:

- A. The original cost of the fixed asset is equal to or greater than \$10,000.
- B. An asset that costs less than \$10,000 but is requested to be inventoried by a department head or Director of Finance & HR. This may include certain machinery and equipment that, due to portability, value outside of the office, or character, is susceptible to theft or loss. It may also include an asset that has been requested by a department to be controlled to satisfy an internal (operational) requirement.
- C. An asset is required to be controlled and separately reported pursuant to externally imposed reporting requirement.

#### **324.16 Reports**

Year-end reports will be processed and maintained within these guidelines. Departmental inventory reports will be made available upon request. The Finance Department should be notified of any discrepancies found in these reports without delay.

#### **324.17 Items Not Considered to be Fixed Assets**

In order to clarify the question of asset classification, the following list of specific examples is provided.

- A. Maintenance and Repair/Replacement  
The replacement cost of component parts of a fixed asset, not the entire asset itself, during a maintenance and repair operation which also enhances the performance or life of the asset, are not generally considered to be capital asset additions or modifications. For example, replacing an original disk drive with a higher capacity disk drive in a microcomputer, or a more powerful engine in a mower, would be considered maintenance and repair.
- B. Draperies and Carpet  
The original purchase of draperies and carpet is considered an addition to the total asset value of the building. Replacement of either of these items is classified as maintenance to the building.

- C. Supplies  
Any supply, regardless of cost, that is not permanent and will be consumed within a year is not considered a fixed asset.
- D. Aggregate Purchases  
A purchase of items in quantity with an extended cost equal to, or more than the fixed asset limit of \$10,000.

### Capital Asset Useful Life Schedule

Asset Category	Estimated Useful Life (Years)
Land	Not Depreciated
Depreciable Land Improvements	10-20
Buildings	40-50
Building Improvements	15-30
Playgrounds & Outdoor Structures	10-20
Courts, Paths, Parking Lots	15-20
Fencing, Lighting, Irrigation	10-20
Vehicles - General	5-10
Heavy Equipment / Mowers	5-15
Machinery & Equipment	5-15
Furniture & Fixtures	7-15
Tech Equipment	3-5
Fitness & Recreation Equipment	5-10
Construction in Progress	Not Depreciated

## SECTION 326

### CAPITAL IMPROVEMENT PROGRAM POLICY

#### Section 326.1 Statement of Purpose

The Capital Improvement Program is a multi-year planning instrument used by the Park District to identify needed capital projects and to coordinate financing and timing of improvements in a way that maximizes the return to the residents. It helps to match future expenses to future revenues.

The first year of the Capital Improvement Program is called the capital budget. The capital budget is incorporated in the annual budget which appropriates funds for specific facilities, equipment and improvements. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated in a capital budget. The Capital Improvement Program is a “rolling” process, because subsequent year items in the initial capital program are moved up in each future year. Each project must, however, be reconsidered in subsequent years.

#### Section 326.2 Capital Projects

Capital Projects are major projects undertaken by the District that are generally not recurring on a “year-in, year-out” basis and fit within one or more of the following categories:

- A. All projects requiring debt obligation or borrowing.
- B. Any acquisition or lease of land.
- C. Construction of new buildings or facilities including engineering, design, and other pre-construction costs with an estimated cost in excess of \$10,000.
- D. Major building or facility improvements that are not routine expenses and that substantially enhance the value or extend the expected life of the structure.
- E. Major equipment or furnishings required to furnish or improve buildings or other projects with an estimated cost in excess of \$25,000.
- F. Major studies requiring the employment of outside professional consultants in excess of \$30,000.
- G. Vehicles with an estimated cost in excess of \$30,000.

### **Section 326.3 Capital Improvement Program Guidelines**

*(Not listed in any order of priority)*

- A. Projects included in the Capital Improvement Program shall be consistent with the Park District's Comprehensive Plan.
- B. The Capital Improvement Program shall incorporate all of the District's capital project resources (District funds allocated to capital projects, grants, bonds, donations, and any other funding available).
- C. Where grants or private funds are available to finance projects, efforts should be made to secure these funds.
- D. Efforts should be made to continue cooperative efforts with other agencies.
- E. Projects mandated by State and Federal agencies and law will receive priority consideration.
- F. Projects which have been previously initiated and are a completion of subsequent phases shall receive priority consideration.
- G. Projects which preserve and protect the health and safety of the residents shall receive priority consideration.
- H. Projects which provide for the renovation of existing facilities, resulting in preservation of the District's prior investment or which reduce maintenance and operating costs, shall receive priority consideration.
- I. Facilities whose construction or acquisition results in new or substantially increased operating costs should be considered only after an assessment indicates a clear need for the project and plans for funding operating costs are developed.

### **Section 326.4 General Obligation Bond Issues**

The District will try to assess the long-term economic impact of public debt in relation to concerns such as municipal bond credit ratings, effect on the operating budget, tax rates and commitments to future operations and maintenance costs.

- A. The District will confine long-term borrowing to capital improvements or projects that cannot be financed from current annual revenues.
- B. When the District finances capital projects by issuing bonds, it will try to structure the average maturity of general obligation bonds with balanced repayment schedules.

### **Section 326.5      Monitoring the Capital Improvement Program**

Regular reports shall be prepared on the progress of each active project in the Capital Improvement Plan. These reports shall summarize progress made to date on each project, identify changes in targeted completion dates and financial status.

There shall be a quarterly review of all capital projects in progress so that any funds no longer required for the original purpose may be re-assigned.

## SECTION 210

### NEPOTISM

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#### **210.1 Purpose**

To ensure fairness, transparency, and the avoidance of conflicts of interest, the Park District prohibits certain employment relationships involving relatives of District personnel and officials.

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#### **210.2 Definition of "Relative"**

For purposes of this policy, a *Relative* is defined as any individual related by blood, marriage, adoption, or domestic partnership, including but not limited to:

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- Spouse or domestic partner
- Parent or step-parent
- Child or step-child
- Sibling or step-sibling

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#### **210.3 Employment Restrictions**

##### **1. Relatives of the Executive Director or Board Commissioners**

- Are not eligible for full-time employment with the District under any circumstances.

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##### **2. Relatives of any District employee**

- May be considered for employment only if they will not be in a position of direct supervision over, or directly supervised by, their relative.

##### **3. Executive Director Approval Required**

All employment of relatives, regardless of position or reporting structure, must be reviewed and approved by the Executive Director prior to hire

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#### **210.4 Contracting Restrictions**

Relatives of the Executive Director, Board Commissioners, or employees are prohibited from receiving non-bid contracts for construction, repair, maintenance, or other work from the District.

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#### **210.5 Exceptions**

Exceptions to this policy may be made at the discretion of the Executive Director, provided that the exception does not involve a relative of the Executive Director.

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- Any exception involving a relative of the Executive Director must be approved by a majority vote of the Board of Commissioners and determined to be in the best interest of the District.

~~Unless the Board of Commissioners, by majority vote, determines that the best interest of the district will be served, the following relatives of any elected or appointed official or full-time employee are disqualified from holding any appointed office or employment during the term for which said officer or employee is retained by the district:—~~

- ~~— A. — Spouse~~
- ~~— B. — Child~~
- ~~— C. — Parent~~
- ~~— D. — Grandchild~~
- ~~— E. — Grandparent~~
- ~~— F. — Brother~~
- ~~— G. — Sister~~
- ~~— H. — Nephew~~
- ~~— I. — Niece~~
- ~~— J. — Cousin~~
- ~~— K. — Aunt~~
- ~~— L. — Uncle~~
- ~~— M. — Sister-in-law~~
- ~~— N. — Brother-in-law~~
- ~~— O. — Daughter-in-law~~
- ~~— P. — Son-in-law~~
- ~~— Q. — Spouse of any of the above~~

~~These relationships include those relationships arising from marriage or adoption.~~

~~The above-cited relations are also prohibited from receiving non-bid contracts for construction, repair, maintenance or other work from the district.~~

Reissued 6/14/2021  
Revised 7/14/2025

## SECTION 210

### NEPOTISM

#### 210.1 Purpose

To ensure fairness, transparency, and the avoidance of conflicts of interest, the Park District prohibits certain employment relationships involving relatives of District personnel and officials.

#### 210.2 Definition of “Relative”

For purposes of this policy, a *Relative* is defined as any individual related by blood, marriage, adoption, or domestic partnership, including but not limited to:

- Spouse or domestic partner
- Parent or step-parent
- Child or step-child
- Sibling or step-sibling

#### 210.3 Employment Restrictions

1. Relatives of the Executive Director or Board Commissioners
  - Are not eligible for full-time employment with the District under any circumstances.
2. Relatives of any District employee
  - May be considered for employment only if they will not be in a position of direct supervision over, or directly supervised by, their relative.
3. Executive Director Approval Required  
All employment of relatives, regardless of position or reporting structure, must be reviewed and approved by the Executive Director prior to hire

#### 210.4 Contracting Restrictions

Relatives of the Executive Director, Board Commissioners, or employees are prohibited from receiving non-bid contracts for construction, repair, maintenance, or other work from the District.

#### 210.5 Exceptions

Exceptions to this policy may be made at the discretion of the Executive Director, provided that the exception does not involve a relative of the Executive Director.

- Any exception involving a relative of the Executive Director must be approved by a majority vote of the Board of Commissioners and determined to be in the best interest of the District.

## **Section 286**

### **Staff Travel Reimbursement Policy**

#### **286.1 Purpose**

This policy provides a standardized approach for reimbursing Park District staff for meals, lodging, travel, registration, and incidental expenses incurred during authorized District business. It aligns with IRS Accountable Plan rules, federal per diem regulations, and internal controls for fiscal responsibility and transparency.

#### **286.2 Applicability**

This policy applies to all full- and part-time employees of the Park District of La Grange. Travel by Commissioners is governed under a separate Board policy.

#### **286.3 Pre-Approval**

All travel must be pre-approved by the employee's Department Head and the Executive Director. Authorization must include the purpose, destination, dates, estimated cost, and funding source.

#### **286.4 Per Diem Reimbursement (Meals and Incidentals)**

Meal and incidental expenses will be reimbursed using the U.S. General Services Administration (GSA) per diem rates for the destination city or region. In accordance with IRS Rev. Proc. 2019-48: Receipts are not required for meals and incidentals when per diem is used. Employees must submit the date, destination, and purpose of travel. Per diem is allowed for meals provided as part of registration or events.

GSA rates are updated annually and available at [www.gsa.gov](http://www.gsa.gov).

#### **286.5 Lodging**

Reimbursement is limited to the actual cost of moderately priced accommodations. Lodging is eligible when overnight travel is required due to distance, scheduling, or other reasonable justification. Receipts are required for reimbursement.

#### **286.6 Transportation**

- Employees must use a District vehicle when available.
- If a private vehicle is used, mileage will be reimbursed at the current IRS standard mileage rate.
- Reimbursement for air or rail travel will be limited to the lowest reasonable fare.
- Receipts must be provided for all transportation reimbursements.

## SECTION 830

### PARK DISTRICT OF LA GRANGE DESCRIPTION OF THE ACCOUNTING SYSTEM PROCEDURES

#### **A. — CASH RECEIPTS**

A fileserver running Windows NT and custom software called Rec Ware from Sierra Digital, Inc. of California is used to track cash receipts, program participation and facility scheduling in the Park District office. Payment is tracked by resident/non-resident category and by class number. A one-page form, filled in by the participant, provides all necessary information to record the transaction. Cash receipts are deposited weekly, or more often if warranted. The original printout of the cash receipts record is transmitted to the treasurer along with the bank deposit slip. Class participant lists are given to the recreation supervisors for distribution to the class teachers. Deposits are made to a money market savings account at Bank One Illinois N.A. in La Grange, IL, which is an interest bearing account.

The treasurer uses custom accounting software from Municipal Software, Inc. (MSI) for tracking payroll, cash receipts, accounts payable and general ledger. Tax levy receipts and interest earned from the checking account and CD's are credited by direct deposit to the District's checking account in Bank One Illinois N.A. in Springfield, IL, which is an interest bearing account. Tax receipts are spread among the various funds according to the tax levy extended for each fund. Interest is spread on the basis of the preceding month's balance in each fund.

#### **B. — INVESTMENTS**

The Park District participates in the Illinois Park District Liquid Asset Fund+. Certificates of Deposit (CD's) are purchased through this service from banks and savings & loans across the nation. Each certificate is in the amount of \$100,000.00 and is fully insured by the United States Government. Matured certificates are redeposited by wire in Bank One Illinois N.A. in Springfield, IL. The District has adopted an investment policy which is attached.

#### **C. — AUTHORIZATION OF PAYMENT OF INVOICES**

When a purchase is authorized by the board or a budgeted item is purchased in accordance with the Procurement Policy, a voucher is prepared by the purchaser and presented with the invoice to the director, who reviews it and approves it for payment. The voucher states the vendor's name and account number, and gives information regarding the line items which are to be charged when the accounts payable are being processed. The completed voucher, with the invoice attached, is sent to the treasurer

## Accounting System Procedures - continued

~~for payment. Vendor's invoices are paid monthly, after a voucher detailing all payments is approved by the board.~~

~~Checks are drawn on Bank One Springfield and are signed by the President of the Board of Commissioners.~~

### ~~D. — IMPREST AND RECREATION REFUND ACCOUNTS~~

~~An imprest account is maintained for the use of the director. The account is reimbursed by bank transfer by the treasurer upon presentation of receipts for expenditures up to a total of \$1,000.00 whenever necessary. Checks are drawn on an account at Bank One La Grange, and may be signed by the director for the treasurer.~~

~~An account for refunding program fees when a class is canceled, or when a participant cannot take part due to illness, is maintained by the office secretary. The account is reimbursed, upon presentation of a detailed list of refunds, up to an amount of \$1,000.00, by bank transfer by the treasurer as needed. Checks are drawn on an account at Bank One La Grange. The director and the treasurer are signatories on this account.~~

### ~~E. — BANK STATEMENTS~~

~~The treasurer reconciles all bank statements monthly.~~

### ~~F. — PAYROLL~~

~~The director makes recommendations to the board for the hiring or hires all regular full-time and regular part-time employees. (Regular part-time employees work year round, as opposed to program and maintenance part-time personnel who work periodically or seasonally.) The board reviews and sets the compensation of all regular employees annually. The superintendents and/or the supervisors hire and fire all other part-time employees and determine their compensation. Full-time employees are paid biweekly up to the date of the paycheck. Hourly employees fill out biweekly time sheets which are reviewed and signed by the employee and his supervisor and are paid to the Friday one week before the paycheck date. The office secretary types a summary of the time cards and transmits it with the cards to the treasurer for processing. Checks are signed by the director. Two commissioners have signatures for this account as well. The net amount of the payroll is transmitted by bank transfer into the payroll checking account by means of phone authorization by the treasurer. The director tracks vacation, sick leave and personal time off. This information is transmitted to the treasurer monthly. The figures are fed into the computer and are printed on the employee's payroll stub. The Personnel Handbook is the source of policy regarding vacation, sick~~

## Accounting System Procedures - continued

leave and personal days. Blank checks are kept in a secure place to which only the treasurer has access.

### ~~G. — CHART OF ACCOUNTS~~

~~The chart of accounts is derived from the operating budget prepared by the director each year. The custom accounting program is used to track all functions of the accounting system. A monthly statement of revenues and expense for all funds by line item is compiled from the general ledger, using a QUATTRO PRO spreadsheet, as well as a treasurer's summary report of the activity in all funds and the corresponding activity in all bank accounts.~~

### ~~H. — BIDDING PROCEDURES~~

~~Bidding is required on all purchases which exceed the amount of \$10,000.00, except when the Park District acts as a participant in the State Joint Purchasing Program, of which it is a member. The board authorizes the director to draw specifications and to advertise for bids. The board secretary places the bid notice in a local newspaper. Notices of the bidding are sent to companies who have provided similar services in the past or are known to provide the particular service or product being bid, to Dodge Reports and to all companies answering the ad. The bids are publicly opened by the board secretary at the stated time. The director and the parks supervisor review the bids and make a written recommendation to the board. At the next regular or special meeting, the board votes on the recommendation. The board secretary notifies the bidders of the result. Bid documents are retained for a period of ten (10) years.~~

### ~~I. — SECURITY, STORAGE AND SAFEKEEPING OF DOCUMENTS~~

~~The treasurer has been issued a PIN number, known only to her and to Bank One, which is used in making bank transfers by phone.~~

~~Certificate of Deposit receipts are held by IPDLAF+.~~

~~Title to real estate, title insurance policies and vehicle titles are kept in a safe deposit box at Bank One La Grange. The board secretary and the president are signatories on the safe deposit box.~~

~~The board secretary maintains a secure, fire proof file in the Park District office which contains the minutes of board meetings, all ordinances, resolutions, audits, the fixed asset file, and other historical data. Current paid invoices are kept in the file as well. Payroll records and other current and historical records are kept in the secretary/~~

~~treasurer's remote office. Prior years' canceled checks, paid invoices and other obsolete records are filed in the Park District office basement storeroom.~~

## Accounting System Procedures - continued

~~The board secretary, the director and the attorney maintain separate files of information relating to their respective duties.~~

~~Revised 5/27/97~~

## SECTION 830

### SUMMARY OF TRUTH IN TAXATION ACT

Section 4 of the Act requires that at least 20 days prior to the adoption of the aggregate levy, the District “shall determine the amounts of money, exclusive of any portion of that levy attributable to the cost of conducting an election required by the general election law... estimated to be necessary to be raised by taxation for that year upon the taxable property in its district”. It is good practice necessary to do this each year whether a truth in taxation hearing is required or not, including placing the determination in the public record.

- A. — If the amount determined exceeds the amount estimated (or known) for the prior year’s extension by more than 105%\*, the Board must:
1. — Determine the percent of increase.
  2. — Advertise its intent to exceed the prior year’s extension in a newspaper. The form of the advertisement is fixed by statute and cannot be changed.
  3. — Hold a public hearing, notice of which must be placed no more than 14 days and no less than 7 days before the hearing.
  4. — Certify, in a certificate signed by the president, compliance with the Truth in Taxation Act.
- B. — The advertisement must meet the following requirements:
1. — Cover no less than 1/8 page.
  2. — Be at least 12-point type.
  3. — Not be placed in “legals” or in the regular “advertisements” sections.
  4. — Be enclosed by a black border of no less than 1/4” width.
- C. — The notice must state:
1. — The tax extended (or anticipated to be extended) for the prior year.
  2. — The amount proposed to be levied for the current year, exclusive of debt service and election costs.
  3. — The percent of increase.
  4. — The date, time and place the Board will meet to hear comments from the public.

~~When the levy is passed, it should not exceed the advertised amount. If it does, a new notice must be placed meeting the same requirements as the first, except for Item #C-4.~~

## Truth in Taxation Act - continued

~~\* To figure whether this law applies to the current year, multiply the property tax levy of the preceding year by 105%. If the proposed levy exceeds the figure obtained, the Act must be followed. (The actual levy is calculated by using the tax extension rate supplied by the County Clerk's office and multiplying it by the total assessed valuation of the district. When debt service is subtracted, the resulting figure is the figure for the preceding year.)~~

Rev. 6/93

MEMORANDUM M25-036



**TO:** PDLG Board of Commissioners  
**FROM:** Jennifer Bechtold, CPRP, Executive Director  
Jamie Hollock, Director of Finance & HR  
**RE:** 2026 OSLAD Opportunities  
**DATE:** July 14, 2025

---

**Background:**

The OSLAD program is a state-financed grant program that provides funding assistance to local government agencies for acquisition and/or development of land for public outdoor recreation areas. OSLAD is a matching program (for development projects only) that is 50% of the grant award amount shortly after the grant agreement is executed. The local agency must demonstrate and possess the ability to finance their share of the remaining costs of an approved project prior to receipt of the second half of the grant funds. This program is funded through a percentage of the state's Real Estate Transfer Tax. The OSLAD grants opened on July 1, 2025.

**Implications:**

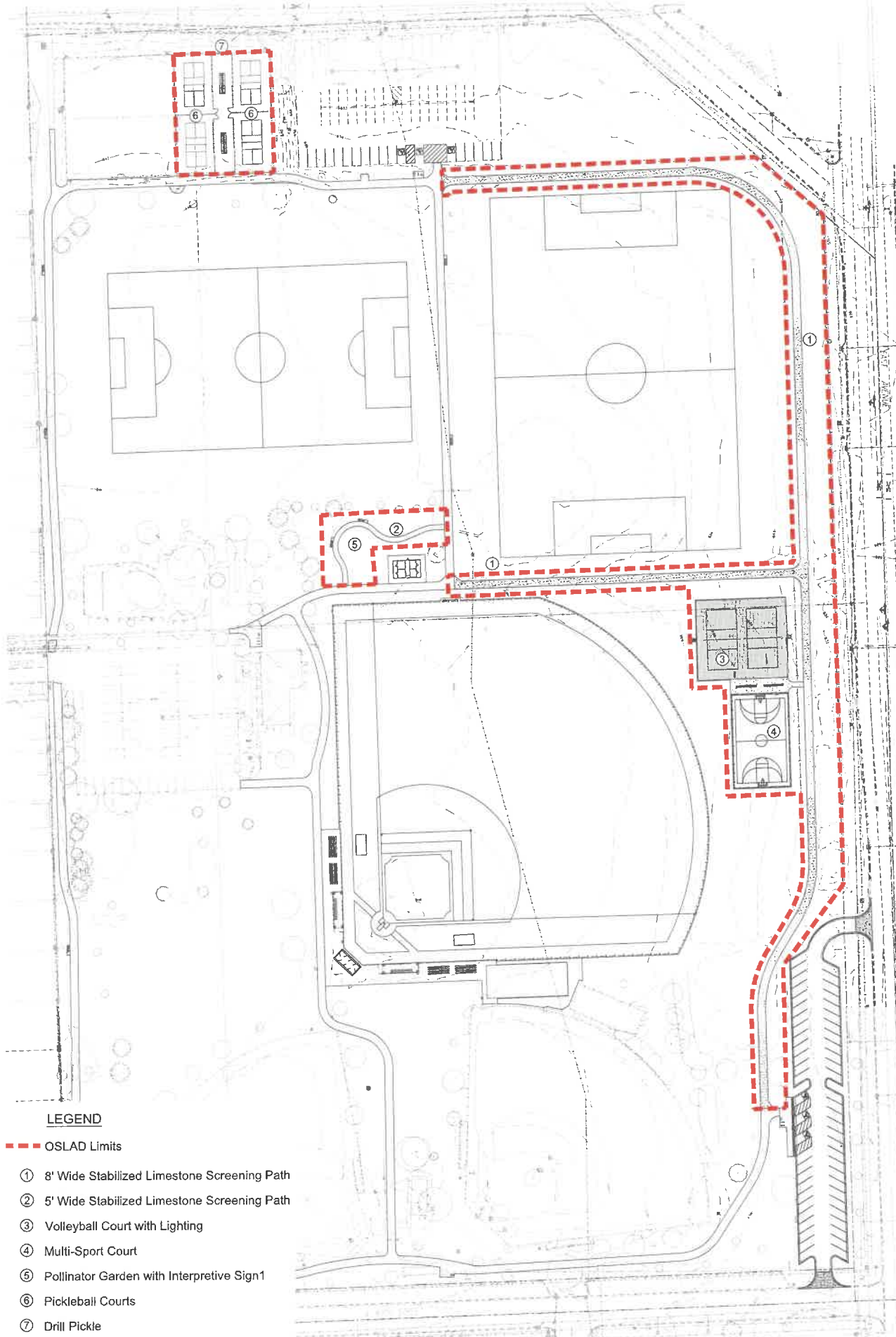
The FY 25/26 budget includes expenses for applying for an OSLAD Grant to update and enhance Sedgwick Park. Following this memo, you will find a proposal from Wight & Company to complete the 2026 OSLAD application. Wight & Company was successful with applying for and obtaining a 2024 OSLAD Grant for Waiola Park (\$600,000) and a 2025 OSLAD Grant for Gilbert Park (\$600,000).

**Staff Recommendation:**

Staff recommend approval of the 2026 OSLAD application process by Wight & Company for improvements to Sedgwick Park in the amount of \$14,500.00.

**Motion:**

Staff recommends that the Board of Commissioners approve the 2026 OSLAD Grant application process for Sedgwick Park, to be completed by Wight & Company in the amount of \$14,500.00, as presented.



**LEGEND**

--- OSLAD Limits

- ① 8' Wide Stabilized Limestone Screening Path
- ② 5' Wide Stabilized Limestone Screening Path
- ③ Volleyball Court with Lighting
- ④ Multi-Sport Court
- ⑤ Pollinator Garden with Interpretive Sign1
- ⑥ Pickleball Courts
- ⑦ Drill Pickle



OSLAD Scope  
**SEDGWICK PARK**  
 Park District of La Grange



SCALE IN FEET  
 1" = 40'  
 0' 20' 40' 120'

**Project:** 2024 Referendum Projects  
**Client:** Park District of La Grange  
**Project No.** 240216  
**Date:** June 4, 2025



**Sedgwick Park OSLAD**

SECTION	DESCRIPTION	QUANTITY	UNIT	UNIT COST	EXTENDED COST	SUBTOTAL
<b>033000 Cast-in-Place Concrete</b>						
	pickleball net post footing	8	CY	\$ 1,500	\$ 12,000	
	volleyball net post footing	4	CY	\$ 1,500	\$ 6,000	
	sign footing	1	EA	\$ 500	\$ 500	
					Section Subtotal:	\$ 18,500
<b>101426 Signage</b>						
	interpretive sign	1	EA	\$ 2,500	\$ 2,500	
					Section Subtotal:	\$ 2,500
<b>260000 Site Electrical</b>						
	Site Electrical - volleyball lighting (power only)	1	LS	\$ 25,000	\$ 25,000	
					Section Subtotal:	\$ 25,000
<b>265568 Exterior Athletic Lighting</b>						
	volleyball courts	1	EA	\$ 60,000	\$ 60,000	
					Section Subtotal:	\$ 60,000
<b>311000 Site Clearing</b>						
	remove fencing, chainlink ht varies	20	LF	\$ 20	\$ 400	
	remove tennis post & nets	2	EA	\$ 1,500	\$ 3,000	
					Section Subtotal:	\$ 3,400
<b>312000 Earth Moving</b>						
	earthwork - path	440	CY	\$ 65	\$ 28,600	
	earthwork - prairie loop	30	CY	\$ 65	\$ 1,950	
	earthwork - multisport court	193	CY	\$ 65	\$ 12,545	
	earthwork - sand volleyball	267	CY	\$ 65	\$ 17,355	
					Section Subtotal:	\$ 60,500
<b>321216 Asphalt Paving</b>						
	asphalt paving - multi-purpose court	5,208	SF	\$ 8.50	\$ 44,268	
	color coat - multi-purpose court	5,208	SF	\$ 4	\$ 20,832	
	color coat - pickleball courts	11,731	SF	\$ 4	\$ 46,924	
					Section Subtotal:	\$ 112,100

<b>321313 Concrete Paving and Curbs</b>						
concrete paving - side walks	958	SF	\$	16	\$	15,328
concrete paving - bench pads	215	SF	\$	16	\$	3,440
concrete barrier curb	302	SF	\$	45	\$	13,590
volleyball court edging	286	LF	\$	45	\$	12,870
thickened edge volleyball curb	58	LF	\$	25	\$	1,450
Section Subtotal:						\$ 46,700

<b>321540 Crushed Stone Surfacing</b>						
stabilized limestone screening path	12,978	SF	\$	7	\$	90,846
stabilized limestone screening path (prairie loop)	875	SF	\$	7	\$	6,125
Section Subtotal:						\$ 97,000

<b>321800 Athletic and Recreational Surfacing</b>						
sand volleyball court surfacing						
salvage 200 TON from existing courts	200	TON	\$	85	\$	17,000
Section Subtotal:						\$ 17,000

<b>323113 Chain Link Fences and Gates</b>						
chain link fence (10' ht) - pickleball	120	LF	\$	130	\$	15,600
chain link fence (4' ht) - pickleball	297	LF	\$	75	\$	22,275
chain link fence (8' ht) - multi-court	294	LF	\$	120	\$	35,280
8' wide double gate (8' ht)	1	EA	\$	5,000	\$	5,000
single swing gate (5' wide / 4' ht)	4	EA	\$	2,000	\$	8,000
Section Subtotal:						\$ 86,200

<b>323300 Site Furnishings</b>						
bench (DuMor 93)	2	EA	\$	2,200	\$	4,400
backless bench (DuMor 95)	12	EA	\$	2,000	\$	24,000
drill pickle	1	EA	\$	2,000	\$	2,000
multi goal	2	EA	\$	11,557	\$	23,114
pickleball net	4	EA	\$	4,500	\$	18,000
volleyball net	2	EA	\$	6,000	\$	12,000
installation of site furnishings	1	LS		40%	\$	33,406
Section Subtotal:						\$ 117,000

<b>329200 Turf and Grasses</b>						
seed and blanket	2,100	SY	\$	4.50	\$	9,450
Section Subtotal:						\$ 9,500

<b>329300 Plants</b>						
shade tree	60	EA	\$	1,000	\$	60,000
deciduous shrub	15	EA	\$	95	\$	1,425
ornamental grass	40	EA	\$	30	\$	1,200
perennial	175	EA	\$	30	\$	5,250
mulch	25	CY	\$	90	\$	2,250
Section Subtotal:						\$ 70,200

**334600 Sub drainage**

underdrain pipe - volleyball (4" perf pvc)	90	LF	\$	60	\$	5,400
cleanout	1	EA	\$	1,250	\$	1,250

Section Subtotal: \$ 6,650

Construction Cost Subtotals: \$ 732,250

**Contracting and General Requirements**

contracting and general requirements	1	LS		8%		\$58,600
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Contracting and General Requirements Subtotals: \$ 58,600

**Escalation**

Escalation per year	2	YEAR		6%	\$	94,902
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Subtotal: \$ 94,910

**Tariff**

Escalation per year	1	YEAR		5%	\$	41,358
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Subtotal: \$ 41,360

Total Hard Construction Costs: \$ 927,200

**Soft Costs**

design contingency	1	LS		5%	\$	46,400
construction contingency	1	LS		10%	\$	97,400
CM Fees & GL Insurance	1	LS		4.20%	\$	45,000
Pre-Construction Fee	1	LS	\$	5,000	\$	5,000
A/E professional fees	1	LS		7%	\$	78,100

Total Soft Costs: \$ 271,900

**Project Total: \$ 1,199,100**

Project Budget: \$ 1,200,000

Difference: \$ 900

Added Scope & Fees \$ 273,200

July 1, 2025

Ms. Jenny Bechtold, CPRP  
Executive Director  
Park District of La Grange  
536 East Avenue  
La Grange, IL 60525

**Sedgwick Park Phase II Concept and OSLAD Grant  
Professional Services Proposal**

Dear Ms. Bechtold:

Wight & Company (Wight) is pleased to submit this proposal to you and the Park District of La Grange (PDLG) to provide conceptual design and grant application services for Sedgwick Park Phase II. This proposal includes:

- PROJECT UNDERSTANDING
- SCOPE OF SERVICES
- SCHEDULE
- COMPENSATION
- TERMS & CONDITIONS

PROJECT UNDERSTANDING

We understand the PDLG would like to develop conceptual plans for phase II improvements for Sedgwick Park. To develop concepts that will complement the work to be performed as a part of the referendum improvements, we will first facilitate a project kick-off meeting with PDLG staff to discuss the goals and objectives of the project (COMPLETE). We will then solicit input from staff and residents to determine the appropriate program strategy for the site, based on the Park District's recreational needs. This key "consensus building" step will help establish the overall vision for this phase of the park and help guide the design team as we will develop conceptual options for the site to review with staff. Based on staff input, we will finalize the concepts and associated costs and then prepare the finalized approach for review by the residents and park district board. Following the approval of the phase II plan, we will prepare an Open Space Land Acquisition and Development (OSLAD) Grant application administered by the Illinois Department of Natural Resources (IDNR). This grant program provides 50/50 matching funds up to \$600K. Based on the latest indication from Illinois Association of Park Districts (IAPD), \$56M may be available for the OSLAD program, applications will be due September 30, 2025 via the Amplifund online portal.

Based on our latest conversations, PDLG identified the following potential programs for the site:

- Pickleball Court
- Limestone Screenings Path
- Pollinator Garden and Interpretive Sign
- Multi-Sport Court
- Volleyball Courts with Lighting
- Trees/Landscape/Green Infrastructure

## SCOPE OF SERVICES

Wight & Company will provide in-house landscape architecture, civil engineering and cost estimating services. We propose to provide the following services outlined in the Project Understanding through the Scope of Service below:

### A. Project Understanding and Programming Phase

1. Conduct a project Kick-off Meeting to align the basic client expectations and reach a mutual understanding of the following:
  - a. Key participants and decision-makers
  - b. Project goals and objectives
  - c. Existing conditions
  - d. Scope of work
  - e. Deliverables
  - f. Tentative project schedule
  - g. Project budget
2. Obtain relevant project data for the site: (PARTIALLY COMPLETE, based on previous work)
  - a. Zoning and land-use designation
  - b. Local ordinances
  - c. Aerial photography
  - d. Topographic and boundary surveys
  - e. GIS Data
  - f. National Wetland Inventory Map (NWI)
  - g. Flood Insurance Rate Map (FIRM)
3. Prepare Existing Conditions Plan using aerial photography, GIS Data, and topographic survey (COMPLETE, based on previous work)
4. Conduct Program Input Sessions: Wight will facilitate in-person input sessions. Ideas, comments, priorities, and voting will be tracked from participants:
  - a. Residents (TBD)
  - b. Staff (COMPLETE)
5. Confirm site programming opportunities.
6. Review Meeting with staff to confirm for Project Understanding and Programming Phase.

### B. Conceptual Design Phase

1. Develop Concepts for:
  - a. Site Amenities based on programming input, including:
    - i. Active recreation amenities
    - ii. Passive/natural recreation amenities
    - iii. Pedestrian circulation
    - iv. Vehicular circulation and parking
  - b. Landscape/Green Infrastructure
  - c. Grading and Utilities

2. Prepare construction cost opinion.
  3. Review Conceptual Design Documents with you up to two (2) times. Document meeting results via written meeting summary.
  4. Review Conceptual Design with jurisdictional agencies as needed.
  5. Conduct Conceptual Design Input Session:
    - a. Residents (TBD)
  6. Prepare Conceptual Plan Phase II.
- C. Grant Application Phase
1. Illinois Department of Natural Resources (IDNR) Open Space Land Acquisition and Development (OSLAD) Grant
    - a. Determine appropriate/eligible grant amenities for IDNR/OSLAD and other funding opportunities.
    - b. Facilitate discussions with IDNR Grant Administrators.
    - c. Prepare grant application and submit to IDNR via Amplifund.

SCHEDULE

We propose to begin work on this assignment upon your authorization and anticipate 60-90 days to complete this work. We will prepare a detailed project schedule for your review and input during the initial project kick-off meeting.

COMPENSATION

Wight proposes to provide the Scope of Services described in this proposal for Fixed Fee of:

Project Understanding and Programming Phase and Master Plan Phase:	\$8,000
Grant Preparation Phase:	\$6,500
<hr/>	
Total Professional Fees:	\$14,500

In addition to the professional services fees, we will invoice reimbursable expenses at direct costs and capped at \$300. The following is list of typical reimbursable expenses:

- CAD plots, printing, color reproductions and delivery costs of drawings and reports.
- Supplies, materials, and costs related to specific reports and presentations.
- Travel at current IRS established reimbursement rate.

TERMS & CONDITIONS

This proposal assumes the terms and conditions outlined in the AIA Document B101-2017, "Standard Form of Agreement between Owner and Architect." Wight will invoice monthly based on a percentage of the work completed and payment will be due in 30-days (or in accordance with the Illinois Prompt Payment Act).

We thank you for the opportunity to continue our relationship with the Park District of La Grange and look forward to working with you on this design effort.

If this proposal meets your approval, please sign and email back to us. If you have any questions regarding this proposal, please do not hesitate to contact us.

Respectfully submitted,

WIGHT & COMPANY



Robert S. Ijams, PLA  
Director of Parks & Recreation



Jason Dwyer, AIA, LEED AP  
President, Design & Construction

Approved by:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

Cc: Patty King, Wight & Company

MEMORANDUM M25-037



**TO:** PDLG Board of Commissioners  
**FROM:** Jennifer Bechtold, CPRE, Executive Director  
Larry Buckley, CPO, General Manager of Park Maintenance  
**RE:** Clubhouse Purchase for New Senior Field at Sedgwick Park  
**DATE:** July 14, 2025

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**Background:**

As part of the Sedgwick Park redevelopment, the senior baseball field is being relocated due to environmental conditions at the original site. A new clubhouse is needed to replace the existing structure, which cannot be reused.

**Implications:**

A new clubhouse is required to support field operations and storage needs for the relocated senior field at Sedgwick Park. The structure will be constructed with ribbed metal panels and purchased through The Interlocal Purchasing System (T.I.P.S.), a nationally recognized cooperative purchasing program, to ensure competitive pricing and compliance with procurement requirements. As part of the overall project, the fencing will be upgraded from galvanized to black vinyl-coated for improved aesthetics and durability, and a secure gated entrance will be installed at the lower end of the site to restrict access to approved users only. An elevation document showing the layout of the new clubhouse, along with sample images of the materials (not representative of the final design), follows this memo for the Board's review and consideration.

**Staff Recommendation:**

Staff recommends approval of the purchase of a new clubhouse and associated site improvements, including fencing and gated access, at a cost not to exceed \$275,000 to support the relocated senior field at Sedgwick Park.

**Motion:**

Staff recommends that the Board of Commissioners approve the purchase of a new clubhouse for the relocated senior field at Sedgwick Park, not to exceed \$275,000.



2810 Sydney Rd.  
Plant City, FL 33566  
813-756-6001p  
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**PROPOSAL/SCOPE OF WORK**  
**Free-Standing Press Box**  
**Sedgewick Park – Park District of La Grange**  
**La Grange, IL**  
**GTG Quote #RC0512251R1**

**The Interlocal Purchasing System (T.I.P.S)**  
**JOC Contract #230801 – Stadium, Field Seating, Bleachers**

July 8, 2025

Free-Standing Press Box:

- Free-standing Galvanized steel I-Beam support structure for press box with 6' wide entrance landing and access stairs to grade. Press box floor elevation will be approximately 9' above grade. The press box support structure, excluding landing, will be enclosed with metal siding on all sides for storage. One 3' x 6'-8" pedestrian door will be provided in the storage area at the end of the structure opposite of the entrancing landing and stair.
- Spread footer foundations (design only)
- Entrance stair will be designed to be installed on a flat concrete pad (by others)
- 10' x 24' Press Box Features:
  - MFE #1 wood-framed prefab modular press box for Sedgewick Park; La Grange, IL. The press box will ship to the site on one-way disposable carrier.
  - The layout is wide-open with a Special-Lite #SL-17 FRP (Fiberglass Reinforced Plastic) insulated entry door with aluminum frame (colors from manufacturer's standards) and an illuminated exit sign at one end. The exterior door is equipped with a commercial lever handled lockset.
  - Other features include 5/8" vinyl-faced gypsum interior wall panels, 5/8" fire-rated gypsum ceiling panels taped and bedded with spray textured finish, house wrap air infiltration barrier
  - 26ga. McElroy "U-Panel" ribbed steel exterior siding panels with Kynar 500 finish (color from manufacturer's standards)
  - Lindsay #830 "Pinnacle Series" double horizontal slider windows equipped with extruded vinyl frames and 3/4" clear insulated Low-E, argon filled tempered safety glass
  - 5400 Series Wiremold dual-channel electrical raceway
  - SATCO LED light fixtures

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- Accommodations for customer's future PA system (all racks, cabinets, devices, components, wiring and installation are supplied and installed on-site by others)
- High-pressure laminate faced counter
- Engineer sealed drawings
- One year warranty

Price for Materials Delivered and Installed, Excluding Foundations: \$236,500  
 Add \$4,825 to provided fixed end wall windows in press box.

**Preliminary Project Schedule:**

Shop Drawings:	8 weeks (after receipt of order)
Fabrication:	16-18 weeks (after approval of shop drawings)
Installation:	1-2 weeks

**Exclusions:**

- All applicable taxes
- ADA access to press box
- Electrical service connection to the press box, including grounding
- Any site work or grading
- Any demolition
- Location or relocation of existing utilities or underground unknowns
- Any work associated with accessible route to bleachers
- All site fencing
- Removal of spoils from foundation work
- Foundations for press box support structure including grout
- Concrete pads for stairs or storage area under the press box
- Leveling or shimming of due to sloping concrete
- Removal of oxidation/staining from mill finish aluminum plank
- All liquidated damages
- Bonding
- Permits or permit fees
- All testing including soil testing

**Qualifications:**

- Preliminary schedule is as estimated project timeline and is not a guarantee of completion. Schedule is contingent on the timely receipt of purchase order, signed approval drawings, color selections (if applicable), order backlog, governmental approval process (if applicable), and material/supply chain availability.
- Force Majeure: No Party to this Agreement shall be responsible for any delays or failure to perform any obligation under this Agreement due to acts of God, outbreaks, epidemic/pandemic or the spreading of disease or contagion strikes or other disturbances, including, without limitation, war, insurrection, embargoes, governmental restrictions, acts of governments or governmental authorities, and

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any other cause beyond the control of such party. During an event of force majeure, the Parties' duty to perform obligations shall be suspended.

- Industry standard mill finish tread planking has been specified for all walking surfaces on this project. This mill finish planking may have water stains (dark black, brown, or white) present resulting from unavoidable condensation that occurs during packaging, transporting, and storage preceding installation. Removal of these stains or board replacement upon completion of installation is not part of our proposal. A clear anodized finish may be purchased to eliminate potential stains if selected as an upgraded finish at additional cost of \$1,040.
- Owner to provide access to through and around site for staging and equipment
- Foundation designs are based on an allowable soil bearing pressure of 2500 PSF unless otherwise directed by owner provided project geotechnical report
- This scope of work will become part of the contract
- Progress payments shall be incorporated into the contract
- Pricing is based on providing our standard insurance coverages
- Prices are based on current market value of aluminum, steel, and freight prices. Any pricing beyond 30 days may be affected by these fluctuations.
- Project delays caused by outside agencies beyond 90 days of contract completion date will be cause for change order for material cost increases
- All quotes are quoted according to IBC/ICC 300 building codes

**Pricing is valid for 30 days. If you have any questions or need further information, please call me.**

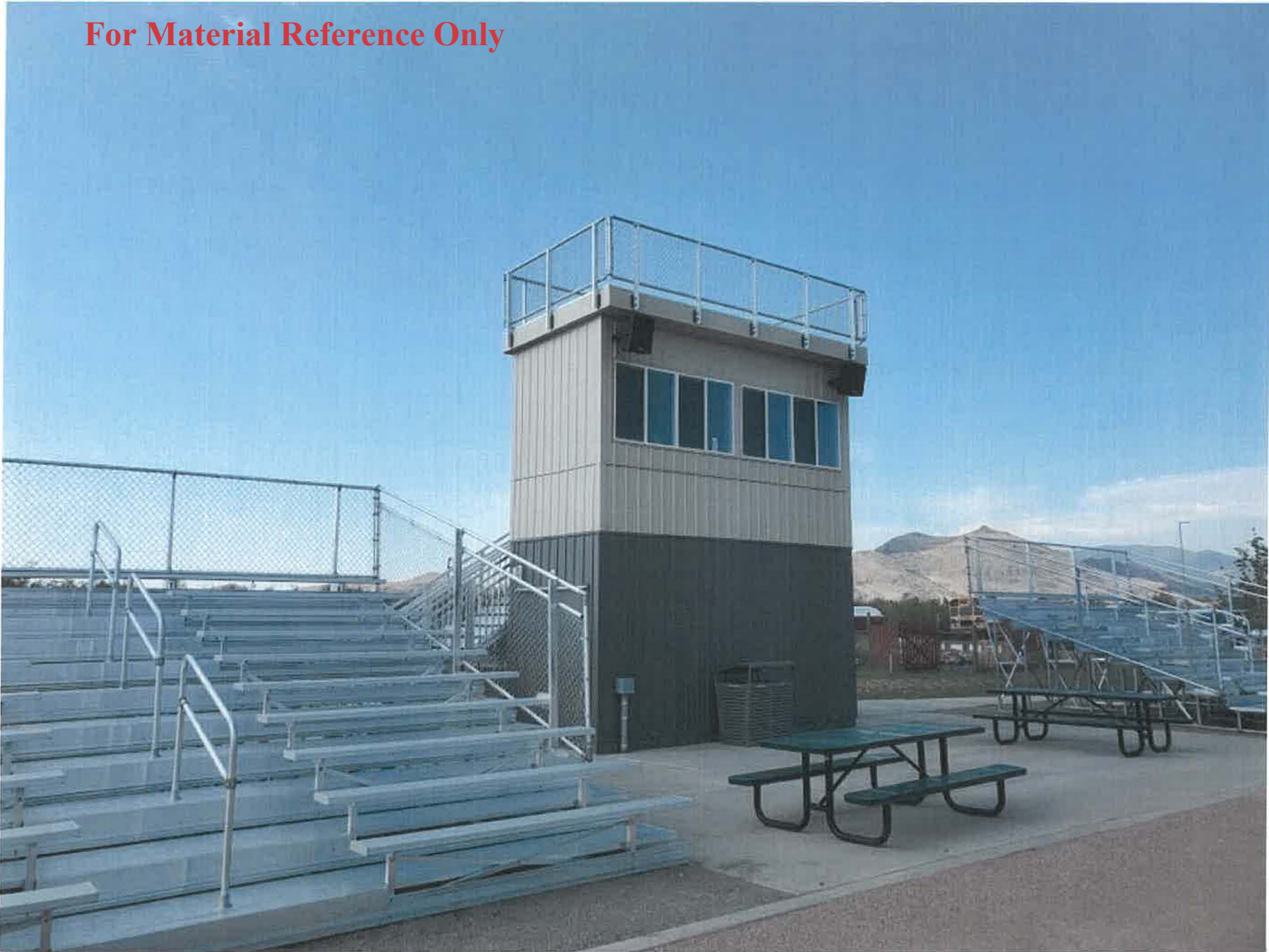
**Thank you,**

Josh Herring  
**GT Grandstands, Inc.**  
815-302-5496

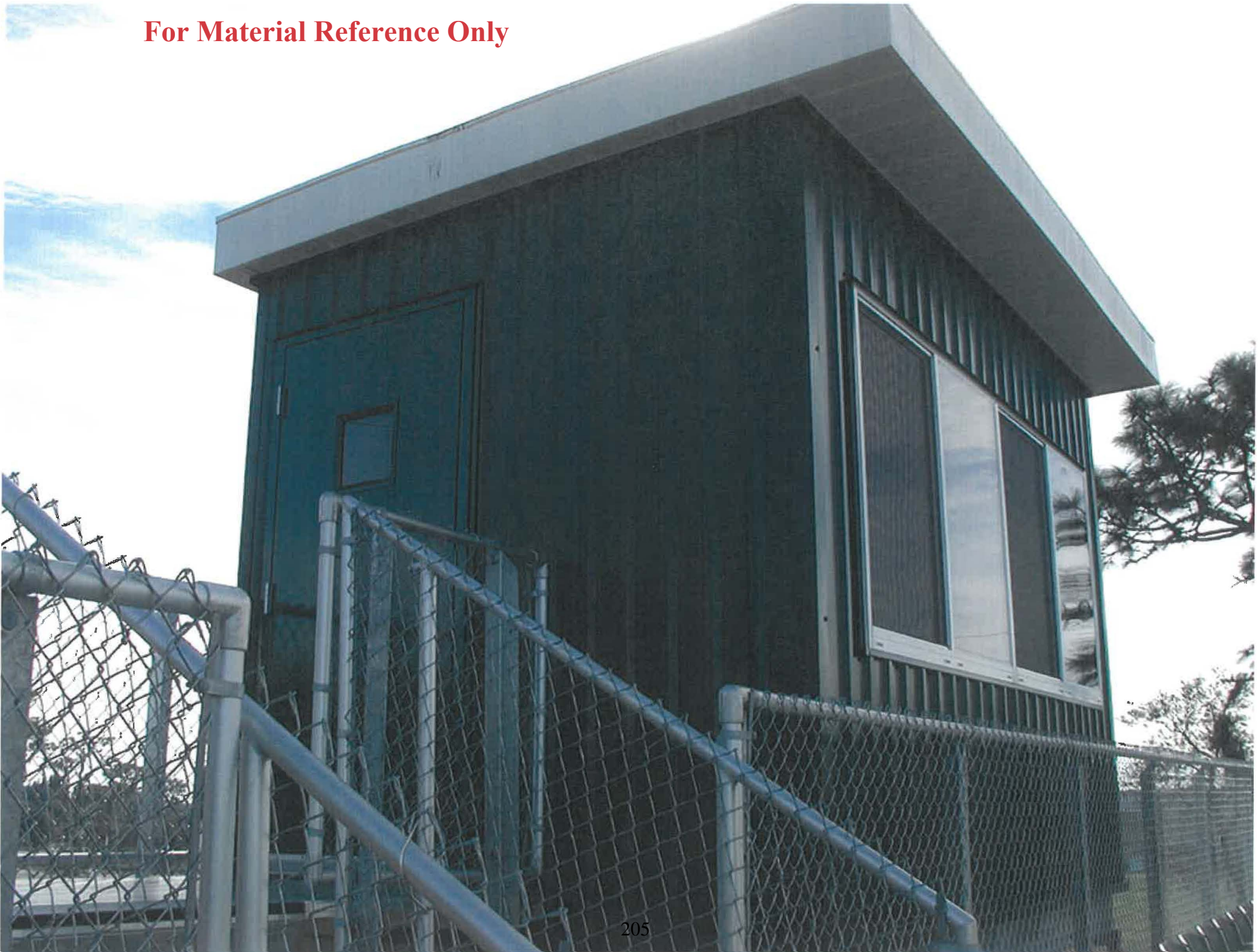
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# Board Business