



Park District of  
La Grange

Regular Board Meeting

March 9, 2026

**PARK DISTRICT OF LA GRANGE  
REGULAR BOARD MEETING  
MONDAY, MARCH 9, 2026, 6:00 PM**

The Board of Commissioners of the Park District of La Grange will meet at 6:00 p.m. on Monday, March 9, 2026, 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 February 9, 2026
- 3.2 Approval of the Minutes of the Executive Session Meeting of February 9, 2026
- 3.3 Approval of the Financial Reports dated February 28, 2026
- 3.4 Approval of the Consolidated Vouchers for March dated March 9, 2026

**4.0 STAFF REPORTS**

- 4.1 Director's Report
- 4.2 Staff Reports

**5.0 ACTION ITEMS**

- 5.1 Discussion and/or Approval of a Three-Year Agreement with Lauterbach and Amen for the Park District Audit Services
- 5.2 Discussion and/or Approval of the Grant Agreement Between the State of Illinois, Department of Natural Resources and the Park District of La Grange, Agreement No. OS-26-2712
- 5.3 Discussion and/or Approval of Sedgwick Park Remediation Construction Management Services (Wight & Company)

**6.0 BOARD BUSINESS**

**NEW BUSINESS**

- 6.1 First Reading of the General Operations Budget and Capital Budget for Fiscal Year 2026-2027, Allowing the Budget to be Put on Display (Minimum 30-Day Requirement)
- 6.2 Reminder of the Public Hearing Meeting to be Held on April 20, 2026, at 6:00PM, The Board Meeting Will Follow Immediately Thereafter (Location – Community Center, 200 S Washington Ave, La Grange, IL)

**OLD 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)**

- 11.1 Ratify Employment Agreement for PDLG Executive Director

### **12.0 ADJOURNMENT**

3/6/2026

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: MARCH 9, 2026**

*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 February 9, 2026

**CONSENT AGENDA ITEM 2:** Approval of the Minutes of the Executive Session Meeting of February 9, 2026

**CONSENT AGENDA ITEM 3:** Approval of the Financial Reports Dated February 28, 2026

**CONSENT AGENDA ITEM 5:** Approval of the Consolidated Vouchers for March Dated March 9, 2026

**\*\*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**

**FEBRUARY 09, 2026**

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

PRESENT: Commissioners Posey, Weber, Carter, Vear, Opyd

ABSENT: None

STAFF PRESENT: Executive Director Jenny Bechtold  
Director of Finance & HR Jamie Hollock  
Director of Recreation Kevin Miller  
Parks, Grounds & Planning Manager Tim White  
GM Facilities and Operations Mike Hay  
HR & Administration Coordinator Madonna Giampietro

OTHERS PRESENT: Rose Naseef, and Marian Honel-Wilson

President Opyd welcomed everyone to the meeting and asked for any announcements or changes to the agenda and there was one. President Opyd explained that there would not be an action item to vote on for Item 11.1.

**Communications, Presentations & Declarations**

President recognized that February is Black History Month and that we are celebrating diversity in the area. He encouraged people to attend the activities set up in the area, many organized by the CommUNITY Diversity Group.

Executive Director Bechtold announced that she is excited to introduce Tim White as our Parks, Grounds, & Planning Manager. Tim brings with him park district experience plus a degree in Horticulture and an MBA.

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

President Opyd mentioned that the public comments are limited to three minutes and commentors should state their name and address prior to their comment.

Marian Honel-Wilson, 950 8<sup>th</sup> Ave. La Grange, with the CommUNITY Diversity Group of the La Grange area thanked PDLG for their participation in the planning committee for the Building Inclusive Community conference.

## **Consent Agenda**

President Opyd asked for a motion to approve Item 3.1 Approval of the Minutes of the Regular Board Meeting of January 12, 2026; Item 3.2 Approval of the Minutes of the Executive Session Meeting of January 12, 2026, Item 3.3 Approval of the Financial Reports dated January 31, 2026; and Item 3.4 Approval of the Consolidated Vouchers for February dated February 09, 2026. The motion was so moved by Commissioner Posey, seconded by Commissioner Carter, and passed by Roll Call Vote as follows:

AYES: Commissioners Posey, Carter, Weber, Vear, Opyd

NAYES: None

ABSENT: None

## **Staff Reports**

### **Executive Director Jennifer Bechtold**

- Executive Director Bechtold presented her report. She highlighted that the Park District has been awarded a 2026 OSLAD grant in the amount of \$600,000 for improvements at Sedgwick Park. She added that additional projects from the referendum which were taken out previously are being reevaluated to see what we might be able to put back into the plans. This could include some additional work at Gordon Park which would delay bringing back Country Jam another year.

She reminded the board to complete their 2026 Cybersecurity Training and to be cautious with suspicious emails. She also announced that the Lynn Lacey Community Center grand opening would be Friday, February 13<sup>th</sup>, 4pm-5pm.

Executive Director Bechtold opened the discussion on affiliate usage fees. Directors Hollock and Miller presented the proposed rental rates based on a cost recovery analysis and research of comparative field usage fees in surrounding areas. Commissioner Posey asked if the proposed fee structure eliminates the tiers model that is currently in effect. Executive Director Bechtold answered yes, there would no longer be tiers, it would be an across-the-board affiliate rate. Commissioner Posey also asked if there is any anticipated increase yearly, or will these fees be flat until the next rate increase. It was answered that staff are working through this to possibly include a CPI increase annually. President Opyd brought up how the operating budget for the Park District is higher than what is brought in through tax dollars, and that in order to keep the fields above a park district standard we can't just make that happen without charging a fee that is representative of the cost it takes to maintain the fields. Commissioner Weber asked if this issue has been discussed with the affiliate groups yet. Director Miller answered that he did communicate this to the soccer affiliates at a meeting in January, giving them the heads up that the discussion of a fee increase for 2027 would

be going to the board level. He indicated that it was important to communicate this as the affiliates will be planning their upcoming seasons soon and would need to know how the increase might impact their budget and fee structures. Executive Director Bechtold explained that staff is looking to get consensus on the proposed fee increase and that the final affiliate agreements will be brought back to the board for final approval. Commissioner Vear asked if there would be a difference in price between the various sized fields. Director Hollock explained that regardless of the size of the field, the cost recovery analysis was looked at from a whole perspective of cost for upkeep of sport fields in total and the total of rental hours for all fields. Commissioner Carter asked about the fees of the surrounding park districts and if this increase in fees places the Park District of La Grange much higher than the competition. After an in depth discussion on the fields and how they are used, the difference in standard rates and premium rates for games, the pricing for surrounding park district fields, and the services that would be included in the rate increase or extra requests which would result in additional fees, President Opyd said that they are looking for a consensus to move forward with the increase in fees. He brought up the condition of our fields and wanted to note that if we move in the direction of increasing fees then we must deliver on an increased level of quality. The commissioners all agreed to move forward with an increase to fees while also being transparent with the affiliates. Commissioner Weber added that something should be added to the agreements that address the fees if an affiliate is acquired by private equity.

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

- Director Hollock presented her report. She noted that the 1<sup>st</sup> installment tax bills for 2025 have been pushed back to an April 1, 2026, deadline.

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

- Director Miller presented his report.

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

- General Manager Hay presented his report. He added that the Fitness Center is making the transition to staffing group fitness classes in-house, starting May 1, 2026.

#### **Action Items**

*Discussion and/or Approval of Ordinance O26-01 An Ordinance Adopting the Personnel Policy Manual Amended and Restated as of February 9, 2026, for the Park District of La Grange*

Executive Director Bechtold presented the updated Personnel Policy Manual which was comprehensively reviewed and updated with the assistance of HR Source. She added that there is a slight change to Section 846- Bring Your Own Device. The change is to remove the word remotely as staff currently do

not have the ability to delete items from their own device remotely. A couple spelling/grammatical errors were also pointed out to correct.

President Opyd asked for a motion to approve Ordinance 026-01, an Ordinance Adopting the Personnel Policy Manual as Amended and Restated as of February 9, 2026. The motion was so moved by Commissioner Vear, seconded by Commissioner Posey and passed by Roll Call Vote as follows:

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

Commissioner Vear asked if we can explore possible incentives for commissioners as a way to attract possible candidates to the board. Executive Director Bechtold answered that this is something we can look into, with guidance from our legal team.

*Discussion and/or Approval of Temporary Construction License for La Grange Little League, Sedgwick Park*

Executive Director presented La Grange Little League's request for approval to complete professional maintenance services at Sedgwick Park using Simmons Landscaping. President Opyd asked when this would take place. It was answered this would take place in the spring, prior to the referendum work at Sedgwick.

Commissioner Posey moved to approve the Simmons Landscaping field maintenance services for Sedgwick Park in the amount of \$6,200 per Estimate No. 0010504 and \$19,000 per Estimate No. 0010557, as presented (total cost \$25,200). The motion was seconded by Commissioner Weber and passed by Roll Call Vote as follows:

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

**Board Business**

**Old Business**

**New Business**

Executive Director explained to the board that she will be sending them proofs of 5ft x 7ft signs that La Grange Little League would like to put on the batting cages at Sedgwick Park. She explained that their current agreement restricts signage amount and size.

## **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, expressed her thoughts on the fees for field usage and the opportunity costs associated with a larger field, that it would make sense to charge more for larger spaces. She also introduced herself as someone who cares about the environment, to Tim White the new Manager of Parks, Grounds, & Planning.

## **Board Comments**

Commissioner Posey thanked Rose Naseef for being an “environmental conscious” in our community and for attending meetings to advocate for what she believes in and providing her thoughtful comments with the board. She also applauded the staff for receiving another OSLAD Grant which is another example of the quiet methodical work that goes on behind the scenes at PDLG.

Commissioner Vear gave Marion Honel-Wilson a shout-out as a “social conscious” in our community. He also mentioned his experience at the IAPD Conference was fun and informative.

Commissioner Weber welcomed Tim White to the team. He also recognized the staff for their work on the Personnel Policy Manual and their work on the OSLAD Grant.

President Opyd reminded everyone about the Lacey Community Center grand opening on Friday, February 13<sup>th</sup> at 4pm.

## **Executive Session**

At 7:05 P.M. President Opyd asked for a motioned to move to go into executive session for Item 10.4 Review of Personnel, 5ILCS 120/2 (c)(1). The motion was so moved by Commissioner Weber, seconded by Commissioner Vear and passed by Roll Call Vote as follows:

AYES: Commissioners Weber, Vear, Carter, Posey, Opyd

NAYES: None

ABSENT: None

At 8:19 P.M. Commissioner Opyd asked for a motion for the Board to rise from Executive Session. 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, Posey, Opyd

NAYES: None

ABSENT: None

**Action Items Discussed in Executive Session**

None

**Adjournment**

Commissioner Posey moved for adjournment at 8:20 P.M. The motion was seconded by Commissioner Weber and passed unanimously by Voice Vote.

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Brian Opyd, President

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Jennifer Bechtold, Board Secretary  
*Approved March 9, 2026*



Park District of La Grange, IL

# Statement of Revenue & Expenditures

## Group Summary

For Fiscal: 2025-2026 Period Ending: 02/28/2026

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	0.00	27,819.61	45,196.96
942 - TAX REVENUE	1,325,929.00	1,325,929.00	366,596.94	1,451,958.48	-126,029.48
943 - OTHER REVENUES	383,600.00	383,600.00	18,698.95	283,436.97	100,163.03
<b>Department: 5 - Admin Total:</b>	<b>1,782,545.57</b>	<b>1,782,545.57</b>	<b>385,295.89</b>	<b>1,763,215.06</b>	<b>19,330.51</b>
<b>Revenue Total:</b>	<b>1,782,545.57</b>	<b>1,782,545.57</b>	<b>385,295.89</b>	<b>1,763,215.06</b>	<b>19,330.51</b>
<b>Expense</b>					
<b>Department: 5 - Admin</b>					
511 - ADMINISTRATIVE SALARIES	441,635.00	441,635.00	25,221.27	263,970.00	177,665.00
512 - FRONT DESK	44,869.00	44,869.00	1,251.37	23,751.58	21,117.42
530 - HEALTH & LIFE INSURANCE	143,500.00	143,500.00	11,208.86	114,260.22	29,239.78
540 - EDUCATION & TRAINING	23,897.50	23,897.50	1,309.75	9,378.67	14,518.83
600 - PROMOTION & PUBLICITY	13,963.00	13,963.00	481.92	4,824.57	9,138.43
610 - PROFESSIONAL FEES	27,132.50	27,132.50	1,504.00	15,104.25	12,028.25
630 - TRANSPORTATION	0.00	0.00	300.00	3,000.00	-3,000.00
650 - BANK/MERCHANT FEES	250.00	250.00	107.57	278.98	-28.98
660 - DUES & SUBSCRIPTIONS	7,870.00	7,870.00	897.98	4,512.78	3,357.22
670 - COMMUNICATION SERVICES	15,830.00	15,830.00	1,243.71	12,970.44	2,859.56
680 - SOFTWARE CONTRACTS	47,182.50	47,182.50	2,028.79	31,347.20	15,835.30
690 - LEGAL/ RECRUITMENT NOTICES	5,225.00	5,225.00	315.00	1,591.40	3,633.60
691 - PRINTING/ DESIGN SERVICES	3,587.50	3,587.50	0.00	1,058.01	2,529.49
710 - ADMINISTRATIVE EXPENSE ACCTS	2,320.00	2,320.00	394.86	1,251.46	1,068.54
720 - EMPLOYEE/ PUBLIC RELATIONS	3,200.00	3,200.00	49.58	2,046.02	1,153.98
730 - OFFICE/ ADMIN SUPPLIES	6,750.00	6,750.00	199.91	2,843.62	3,906.38
740 - COMPUTER SUPPLIES/ EQUIP	10,225.00	10,225.00	16.13	10,272.61	-47.61
750 - OFFICE EQUIPMENT	6,100.00	6,100.00	166.00	837.75	5,262.25
760 - POSTAGE & DELIVERY	6,175.00	6,175.00	107.56	1,631.95	4,543.05
765 - CONTINGENCY	30,000.00	30,000.00	1,350.00	9,095.24	20,904.76
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>48,154.26</b>	<b>514,026.75</b>	<b>675,685.25</b>
<b>Department: 6 - Maintenance</b>					
513 - MAINTENANCE SALARIES	180,814.00	180,814.00	10,668.25	127,001.26	53,812.74
514 - SEASONAL MAINTENANCE	45,000.00	45,000.00	0.00	31,769.00	13,231.00
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	9,315.10	60,046.35	65,178.65
820 - EQUIPMENT REPAIRS	8,750.00	8,750.00	2,351.04	5,328.11	3,421.89
830 - MAINTENANCE SUPPLIES	16,163.75	16,163.75	1,712.81	10,446.86	5,716.89
840 - MAINTENANCE MATERIALS	17,700.00	17,700.00	584.34	5,151.40	12,548.60
850 - PETROLEUM PRODUCTS	7,250.00	7,250.00	104.44	5,465.55	1,784.45
860 - MAIN. TOOLS & EQUIPMENT	3,075.00	3,075.00	137.48	1,115.65	1,959.35
870 - PARK LANDSCAPING	3,000.00	3,000.00	0.00	682.08	2,317.92
880 - UTILITES - ELECTRIC	74,249.50	74,249.50	8,873.28	53,667.99	20,581.51
881 - UTILITES - NATURAL GAS	20,750.00	20,750.00	0.00	8,626.85	12,123.15
882 - UTILITIES - WATER	13,075.00	13,075.00	171.08	6,381.61	6,693.39
890 - PARK IMPROVEMENTS & REPAIRS	41,675.00	41,675.00	0.00	6,944.20	34,730.80
<b>Department: 6 - Maintenance Total:</b>	<b>558,227.25</b>	<b>558,227.25</b>	<b>33,917.82</b>	<b>322,626.91</b>	<b>235,600.34</b>
<b>Expense Total:</b>	<b>1,747,939.25</b>	<b>1,747,939.25</b>	<b>82,072.08</b>	<b>836,653.66</b>	<b>911,285.59</b>
<b>Fund: 01 - General Surplus (Deficit):</b>	<b>34,606.32</b>	<b>34,606.32</b>	<b>303,223.81</b>	<b>926,561.40</b>	<b>-891,955.08</b>

Statement of Revenue & Expenditures

For Fiscal: 2025-2026 Period Ending: 02/28/2026

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	82,259.00	795,776.67	169,223.33
943 - OTHER REVENUES	150.00	150.00	3.00	16.00	134.00
<b>Department: 7 - Recreation Total:</b>	<b>965,150.00</b>	<b>965,150.00</b>	<b>82,262.00</b>	<b>795,792.67</b>	<b>169,357.33</b>
<b>Revenue Total:</b>	<b>965,150.00</b>	<b>965,150.00</b>	<b>82,262.00</b>	<b>795,792.67</b>	<b>169,357.33</b>
<b>Expense</b>					
<b>Department: 5 - Admin</b>					
511 - ADMINISTRATIVE SALARIES	147,500.00	147,500.00	7,496.42	72,598.64	74,901.36
521 - SS/ MEDICARE	8,500.00	8,500.00	567.60	5,508.17	2,991.83
522 - PENSION	9,000.00	9,000.00	747.44	6,961.26	2,038.74
530 - HEALTH & LIFE INSURANCE	14,500.00	14,500.00	991.30	9,365.19	5,134.81
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	0.00	321.18	9,303.82
610 - PROFESSIONAL FEES	500.00	500.00	45.00	545.00	-45.00
650 - BANK/MERCHANT FEES	30,000.00	30,000.00	1,304.72	23,610.20	6,389.80
660 - DUES & SUBSCRIPTIONS	2,500.00	2,500.00	0.00	649.25	1,850.75
670 - COMMUNICATION SERVICES	4,220.00	4,220.00	334.98	3,324.80	895.20
680 - SOFTWARE CONTRACTS	4,000.00	4,000.00	205.25	2,049.14	1,950.86
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	77.59	134.54	365.46
730 - OFFICE/ ADMIN SUPPLIES	2,500.00	2,500.00	40.68	392.71	2,107.29
765 - CONTINGENCY	15,000.00	15,000.00	0.00	1,864.09	13,135.91
<b>Department: 5 - Admin Total:</b>	<b>251,645.00</b>	<b>251,645.00</b>	<b>11,810.98</b>	<b>127,324.17</b>	<b>124,320.83</b>
<b>Department: 6 - Maintenance</b>					
810 - MAINTENANCE SERVICES	10,850.00	10,850.00	1,750.27	3,560.33	7,289.67
830 - MAINTENANCE SUPPLIES	20,022.50	20,022.50	2,098.87	14,626.19	5,396.31
880 - UTILITIES - ELECTRIC	19,500.00	19,500.00	1,632.98	9,772.99	9,727.01
881 - UTILITIES - NATURAL GAS	9,500.00	9,500.00	0.00	3,127.18	6,372.82
882 - UTILITIES - WATER	780.00	780.00	0.00	550.38	229.62
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>5,482.12</b>	<b>31,637.07</b>	<b>29,115.43</b>
<b>Department: 7 - Recreation</b>					
512 - FRONT DESK	150,000.00	150,000.00	9,341.06	104,279.35	45,720.65
515 - CUSTODIANS & FACILITY SUPERVISORS	2,000.00	2,000.00	35.93	1,120.62	879.38
516 - PROGRAM WAGES	44,000.00	44,000.00	4,946.74	47,155.09	-3,155.09
521 - SS/ MEDICARE	0.00	0.00	1,095.83	11,713.85	-11,713.85
620 - CONTRACTUAL PROGRAMS	130,000.00	130,000.00	9,177.50	90,041.65	39,958.35
780 - PROGRAM EQUIPMENT	24,500.00	24,500.00	1,157.25	9,911.28	14,588.72
790 - PROGRAM SUPPLIES	1,500.00	1,500.00	427.31	899.74	600.26
<b>Department: 7 - Recreation Total:</b>	<b>352,000.00</b>	<b>352,000.00</b>	<b>26,181.62</b>	<b>265,121.58</b>	<b>86,878.42</b>
<b>Expense Total:</b>	<b>664,397.50</b>	<b>664,397.50</b>	<b>43,474.72</b>	<b>424,082.82</b>	<b>240,314.68</b>
<b>Fund: 11 - Fitness Center Surplus (Deficit):</b>	<b>300,752.50</b>	<b>300,752.50</b>	<b>38,787.28</b>	<b>371,709.85</b>	<b>-70,957.35</b>

Statement of Revenue & Expenditures

For Fiscal: 2025-2026 Period Ending: 02/28/2026

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	60,968.00	518,097.50	61,652.50
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>60,968.00</b>	<b>518,097.50</b>	<b>62,152.50</b>
<b>Revenue Total:</b>	<b>580,250.00</b>	<b>580,250.00</b>	<b>60,968.00</b>	<b>518,097.50</b>	<b>62,152.50</b>
<b>Expense</b>					
<b>Department: 5 - Admin</b>					
610 - PROFESSIONAL FEES	4,346.25	4,346.25	290.25	2,238.29	2,107.96
690 - LEGAL/ RECRUITMENT NOTICES	1,000.00	1,000.00	0.00	240.00	760.00
720 - EMPLOYEE/ PUBLIC RELATIONS	500.00	500.00	0.00	250.44	249.56
<b>Department: 5 - Admin Total:</b>	<b>5,846.25</b>	<b>5,846.25</b>	<b>290.25</b>	<b>2,728.73</b>	<b>3,117.52</b>
<b>Department: 7 - Recreation</b>					
511 - ADMINISTRATIVE SALARIES	105,000.00	105,000.00	7,802.60	80,131.50	24,868.50
516 - PROGRAM WAGES	293,400.00	293,400.00	24,401.37	178,605.58	114,794.42
521 - SS/ MEDICARE	31,000.00	31,000.00	2,453.13	19,767.55	11,232.45
522 - PENSION	17,300.00	17,300.00	935.95	9,644.63	7,655.37
530 - HEALTH & LIFE INSURANCE	34,000.00	34,000.00	1,508.14	13,272.75	20,727.25
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	71.54	578.46
600 - PROMOTION & PUBLICITY	1,500.00	1,500.00	0.00	1,608.50	-108.50
610 - PROFESSIONAL FEES	8,350.00	8,350.00	0.00	425.00	7,925.00
640 - EQUIP/ FACILITY LEASE	3,000.00	3,000.00	3,600.00	3,612.00	-612.00
650 - BANK/MERCHANT FEES	20,000.00	20,000.00	1,029.02	15,422.27	4,577.73
660 - DUES & SUBSCRIPTIONS	90.00	90.00	0.00	81.67	8.33
670 - COMMUNICATION SERVICES	1,300.00	1,300.00	106.30	868.32	431.68
680 - SOFTWARE CONTRACTS	14,000.00	14,000.00	887.71	9,982.26	4,017.74
750 - OFFICE EQUIPMENT	9,804.00	9,804.00	2,798.68	8,214.99	1,589.01
790 - PROGRAM SUPPLIES	47,585.00	47,585.00	3,626.35	21,920.24	25,664.76
<b>Department: 7 - Recreation Total:</b>	<b>588,479.00</b>	<b>588,479.00</b>	<b>49,149.25</b>	<b>363,628.80</b>	<b>224,850.20</b>
<b>Expense Total:</b>	<b>594,325.25</b>	<b>594,325.25</b>	<b>49,439.50</b>	<b>366,357.53</b>	<b>227,967.72</b>
<b>Fund: 12 - Before &amp; After School Surplus (Deficit):</b>	<b>-14,075.25</b>	<b>-14,075.25</b>	<b>11,528.50</b>	<b>151,739.97</b>	<b>-165,815.22</b>

Statement of Revenue & Expenditures

For Fiscal: 2025-2026 Period Ending: 02/28/2026

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	775.00	54,065.50	-2,515.50
942 - TAX REVENUE	935,562.00	935,562.00	252,468.81	960,044.35	-24,482.35
943 - OTHER REVENUES	1,600.00	1,600.00	0.00	890.53	709.47
<b>Department: 5 - Admin Total:</b>	<b>988,712.00</b>	<b>988,712.00</b>	<b>253,243.81</b>	<b>1,015,000.38</b>	<b>-26,288.38</b>
<b>Department: 7 - Recreation</b>					
490 - PROGRAM REVENUE	1,032,182.00	1,032,182.00	22,017.35	837,895.80	194,286.20
491 - RECREATION CENTER	245,830.00	245,830.00	23,085.00	223,663.50	22,166.50
943 - OTHER REVENUES	10,250.00	10,250.00	2,500.00	14,236.47	-3,986.47
<b>Department: 7 - Recreation Total:</b>	<b>1,288,262.00</b>	<b>1,288,262.00</b>	<b>47,602.35</b>	<b>1,075,795.77</b>	<b>212,466.23</b>
<b>Revenue Total:</b>	<b>2,276,974.00</b>	<b>2,276,974.00</b>	<b>300,846.16</b>	<b>2,090,796.15</b>	<b>186,177.85</b>
<b>Expense</b>					
<b>Department: 5 - Admin</b>					
511 - ADMINISTRATIVE SALARIES	566,629.00	566,629.00	36,407.26	405,438.53	161,190.47
512 - FRONT DESK	44,869.00	44,869.00	3,232.43	31,346.41	13,522.59
530 - HEALTH & LIFE INSURANCE	222,000.00	222,000.00	16,130.15	155,496.94	66,503.06
540 - EDUCATION & TRAINING	23,897.50	23,897.50	1,309.75	9,153.64	14,743.86
550 - TRAVEL REIMBURSEMENT	1,860.00	1,860.00	20.00	456.08	1,403.92
600 - PROMOTION & PUBLICITY	13,962.00	13,962.00	481.89	5,227.24	8,734.76
610 - PROFESSIONAL FEES	6,196.25	6,196.25	439.75	3,547.27	2,648.98
630 - TRANSPORTATION	0.00	0.00	300.00	3,000.00	-3,000.00
650 - BANK/MERCHANT FEES	35,250.00	35,250.00	4,785.16	31,607.62	3,642.38
660 - DUES & SUBSCRIPTIONS	7,870.00	7,870.00	913.97	4,512.75	3,357.25
670 - COMMUNICATION SERVICES	15,830.00	15,830.00	1,311.23	13,855.66	1,974.34
680 - SOFTWARE CONTRACTS	47,182.50	47,182.50	2,028.80	30,664.50	16,518.00
690 - LEGAL/ RECRUITMENT NOTICES	3,325.00	3,325.00	0.00	1,263.40	2,061.60
691 - PRINTING/ DESIGN SERVICES	9,437.50	9,437.50	0.00	1,058.02	8,379.48
710 - ADMINISTRATIVE EXPENSE ACCTS	360.00	360.00	81.50	367.59	-7.59
720 - EMPLOYEE/ PUBLIC RELATIONS	9,950.00	9,950.00	535.38	3,947.43	6,002.57
730 - OFFICE/ ADMIN SUPPLIES	7,400.00	7,400.00	225.52	2,747.90	4,652.10
740 - COMPUTER SUPPLIES/ EQUIP	2,725.00	2,725.00	16.12	2,730.62	-5.62
750 - OFFICE EQUIPMENT	6,100.00	6,100.00	165.97	837.72	5,262.28
760 - POSTAGE & DELIVERY	6,175.00	6,175.00	107.57	1,632.01	4,542.99
765 - CONTINGENCY	0.00	0.00	0.00	331.30	-331.30
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>68,492.45</b>	<b>709,222.63</b>	<b>446,796.12</b>
<b>Department: 6 - Maintenance</b>					
513 - MAINTENANCE SALARIES	180,814.00	180,814.00	10,668.23	127,122.32	53,691.68
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	9,315.13	59,896.38	35,828.62
820 - EQUIPMENT REPAIRS	8,750.00	8,750.00	2,351.05	5,212.58	3,537.42
830 - MAINTENANCE SUPPLIES	16,163.75	16,163.75	1,712.86	10,446.79	5,716.96
840 - MAINTENANCE MATERIALS	13,950.00	13,950.00	584.34	5,079.55	8,870.45
850 - PETROLEUM PRODUCTS	7,250.00	7,250.00	104.44	5,465.51	1,784.49
860 - MAIN. TOOLS & EQUIPMENT	3,075.00	3,075.00	137.48	1,115.68	1,959.32
870 - PARK LANDSCAPING	3,000.00	3,000.00	0.00	682.08	2,317.92
880 - UTILITES - ELECTRIC	74,250.50	74,250.50	8,873.31	53,698.19	20,552.31
881 - UTILITES - NATURAL GAS	20,750.00	20,750.00	0.00	8,627.07	12,122.93
882 - UTILITIES - WATER	13,075.00	13,075.00	171.10	6,381.72	6,693.28
890 - PARK IMPROVEMENTS & REPAIRS	7,575.00	7,575.00	0.00	2,537.72	5,037.28
<b>Department: 6 - Maintenance Total:</b>	<b>449,878.25</b>	<b>449,878.25</b>	<b>33,917.94</b>	<b>286,265.59</b>	<b>163,612.66</b>
<b>Department: 7 - Recreation</b>					
515 - CUSTODIANS & FACILITY SUPERVISORS	105,974.00	105,974.00	6,706.60	66,399.32	39,574.68
516 - PROGRAM WAGES	221,673.00	221,673.00	10,175.24	160,995.28	60,677.72
571 - BEVERAGE COST	1,000.00	1,000.00	390.00	2,340.00	-1,340.00
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: 02/28/2026

SubAccount	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
620 - CONTRACTUAL PROGRAMS	305,661.00	305,661.00	27,517.00	198,556.53	107,104.47
630 - TRANSPORTATION	15,435.00	15,435.00	0.00	12,433.60	3,001.40
774 - SPECIAL EVENTS	10,150.00	10,150.00	1,788.00	4,973.93	5,176.07
780 - PROGRAM EQUIPMENT	16,319.00	16,319.00	882.02	5,770.42	10,548.58
790 - PROGRAM SUPPLIES	67,020.00	67,020.00	7,613.56	47,885.89	19,134.11
<b>Department: 7 - Recreation Total:</b>	<b>753,232.00</b>	<b>753,232.00</b>	<b>55,072.42</b>	<b>499,354.97</b>	<b>253,877.03</b>
<b>Expense Total:</b>	<b>2,359,129.00</b>	<b>2,359,129.00</b>	<b>157,482.81</b>	<b>1,494,843.19</b>	<b>864,285.81</b>
<b>Fund: 13 - Recreation Surplus (Deficit):</b>	<b>-82,155.00</b>	<b>-82,155.00</b>	<b>143,363.35</b>	<b>595,952.96</b>	<b>-678,107.96</b>
<b>Total Surplus (Deficit):</b>	<b>239,128.57</b>	<b>239,128.57</b>	<b>496,902.94</b>	<b>2,045,964.18</b>	

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>Budget Remaining</b>
01 - General	34,606.32	34,606.32	303,223.81	926,561.40	-891,955.08
11 - Fitness Center	300,752.50	300,752.50	38,787.28	371,709.85	-70,957.35
12 - Before & After School	-14,075.25	-14,075.25	11,528.50	151,739.97	-165,815.22
13 - Recreation	-82,155.00	-82,155.00	143,363.35	595,952.96	-678,107.96
<b>Total Surplus (Deficit):</b>	<b>239,128.57</b>	<b>239,128.57</b>	<b>496,902.94</b>	<b>2,045,964.18</b>	



Park District of La Grange, IL

# Statement of Revenue & Expenditures Account Summary

For Fiscal: 2025-2026 Period Ending: 02/28/2026

	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	367,654.78	1,255,702.56	77,588.44
<a href="#">04-5-00-40100</a>	REPLACEMENT TAXES	30,000.00	30,000.00	0.00	17,625.12	12,374.88
<a href="#">04-5-00-40200</a>	BOND PROCEEDS	222,000.00	222,000.00	0.00	215,143.75	6,856.25
	<b>Revenue Total:</b>	<b>1,585,291.00</b>	<b>1,585,291.00</b>	<b>367,654.78</b>	<b>1,488,471.43</b>	<b>96,819.57</b>
<b>Expense</b>						
<a href="#">04-5-00-91100</a>	DEBT SERVICE - PRINCIPAL	640,000.00	640,000.00	0.00	1,033,600.00	-393,600.00
<a href="#">04-5-00-91150</a>	DEBT SERVICE - INTEREST	490,307.00	490,307.00	0.00	507,007.74	-16,700.74
<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>1,540,607.74</b>	<b>-401,800.74</b>
	<b>Fund: 04 - Debt Service Surplus (Deficit):</b>	<b>446,484.00</b>	<b>446,484.00</b>	<b>367,654.78</b>	<b>-52,136.31</b>	

Statement of Revenue & Expenditures

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		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	184,156.25	-14,156.25
<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="#">36-5-00-41000</a>	INTEREST INCOME	0.00	0.00	10,272.07	161,713.30	-161,713.30
<a href="#">36-5-00-42200</a>	GRANT PROCEEDS	850,000.00	850,000.00	0.00	369,334.33	480,665.67
<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>10,272.07</b>	<b>715,203.88</b>	<b>14,764,796.12</b>
<b>Expense</b>						
<a href="#">36-5-00-76501</a>	CONTINGENCY - CAPITAL	85,000.00	85,000.00	0.00	37,174.20	47,825.80
<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	129,525.10	5,232,271.14	8,627,728.86
<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	6,500.00	39,000.00	36,000.00
<a href="#">36-5-00-92812</a>	HVAC ASSESSMENT STRATEGY	13,000.00	13,000.00	0.00	12,500.00	500.00
<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	25,597.00	3,403.00
<a href="#">36-5-00-93014</a>	VEHICLE REPLACEMENT	65,000.00	65,000.00	0.00	29,339.70	35,660.30
<a href="#">36-5-00-93016</a>	REPLACE MOWER	66,000.00	66,000.00	0.00	61,605.27	4,394.73
<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	0.00	13,750.36	1,249.64
<a href="#">36-5-00-96116</a>	SPLASH PAD IMPROVEMENTS	55,000.00	55,000.00	0.00	54,981.04	18.96
<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="#">36-5-12-91904</a>	OSLAD GRANT EXPENSE	0.00	0.00	0.00	14,500.00	-14,500.00
<a href="#">36-5-15-96501</a>	OSLAD PARK RENOVATION	847,025.60	847,025.60	0.00	562,272.34	284,753.26
<a href="#">36-5-20-92811</a>	REC CENTER HVAC	335,891.00	335,891.00	0.00	335,891.00	0.00
<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>136,025.10</b>	<b>6,418,882.05</b>	<b>9,505,452.70</b>
	<b>Fund: 36 - Capital Projects Surplus (Deficit):</b>	<b>-444,334.75</b>	<b>-444,334.75</b>	<b>-125,753.03</b>	<b>-5,703,678.17</b>	
	<b>Total Surplus (Deficit):</b>	<b>2,149.25</b>	<b>2,149.25</b>	<b>241,901.75</b>	<b>-5,755,814.48</b>	

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>Budget Remaining</b>
04 - Debt Service	446,484.00	446,484.00	367,654.78	-52,136.31	498,620.31
36 - Capital Projects	-444,334.75	-444,334.75	-125,753.03	-5,703,678.17	5,259,343.42
<b>Total Surplus (Deficit):</b>	<b>2,149.25</b>	<b>2,149.25</b>	<b>241,901.75</b>	<b>-5,755,814.48</b>	



Park District of La Grange, IL

# Prior-Year Comparative Income Statement Group Summary

For the Period Ending 02/28/2026

SubAccount...	2024-2025 Feb. Activity	2025-2026 Feb. Activity	Feb. 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	6,930.38	0.00	-6,930.38	-100.00%	79,765.35	27,819.61	-51,945.74	-65.12%
942 - TAX REVENUE	194,190.68	366,596.94	172,406.26	88.78%	1,476,965.45	1,451,958.48	-25,006.97	-1.69%
943 - OTHER REVENUES	23,209.75	18,698.95	-4,510.80	-19.43%	300,377.94	283,436.97	-16,940.97	-5.64%
<b>Department 5 - Admin Total:</b>	<b>224,330.81</b>	<b>385,295.89</b>	<b>160,965.08</b>	<b>71.75%</b>	<b>1,857,108.74</b>	<b>1,763,215.06</b>	<b>-93,893.68</b>	<b>-5.06%</b>
<b>Revenue Total:</b>	<b>224,330.81</b>	<b>385,295.89</b>	<b>160,965.08</b>	<b>71.75%</b>	<b>1,857,108.74</b>	<b>1,763,215.06</b>	<b>-93,893.68</b>	<b>-5.06%</b>
<b>Expense</b>								
<b>Department: 5 - Admin</b>								
511 - ADMINISTRATIVE SALARIES	31,878.87	25,221.27	6,657.60	20.88%	252,546.40	263,970.00	-11,423.60	-4.52%
512 - FRONT DESK	2,421.00	1,251.37	1,169.63	48.31%	25,474.96	23,751.58	1,723.38	6.76%
530 - HEALTH & LIFE INSURANCE	11,424.14	11,208.86	215.28	1.88%	103,245.78	114,260.22	-11,014.44	-10.67%
540 - EDUCATION & TRAINING	630.06	1,309.75	-679.69	-107.88%	10,545.54	9,378.67	1,166.87	11.07%
600 - PROMOTION & PUBLICITY	228.09	481.92	-253.83	-111.29%	4,911.16	4,824.57	86.59	1.76%
610 - PROFESSIONAL FEES	1,944.25	1,504.00	440.25	22.64%	19,635.02	15,104.25	4,530.77	23.07%
630 - TRANSPORTATION	300.00	300.00	0.00	0.00%	3,000.00	3,000.00	0.00	0.00%
650 - BANK/MERCHANT FEES	16.92	107.57	-90.65	-535.76%	155.24	278.98	-123.74	-79.71%
660 - DUES & SUBSCRIPTIONS	35.00	897.98	-862.98	-2,465.66%	2,149.16	4,512.78	-2,363.62	-109.98%
670 - COMMUNICATION SERVICES	1,057.01	1,243.71	-186.70	-17.66%	11,710.23	12,970.44	-1,260.21	-10.76%
680 - SOFTWARE CONTRACTS	1,999.03	2,028.79	-29.76	-1.49%	28,500.64	31,347.20	-2,846.56	-9.99%
690 - LEGAL/ RECRUITMENT NOTICES	539.75	315.00	224.75	41.64%	1,492.58	1,591.40	-98.82	-6.62%
691 - PRINTING/ DESIGN SERVICES	29.10	0.00	29.10	100.00%	1,807.37	1,058.01	749.36	41.46%
710 - ADMINISTRATIVE EXPENSE ACCTS	23.09	394.86	-371.77	-1,610.09%	916.78	1,251.46	-334.68	-36.51%
720 - EMPLOYEE/ PUBLIC RELATIONS	0.00	49.58	-49.58	0.00%	960.19	2,046.02	-1,085.83	-113.08%
730 - OFFICE/ ADMIN SUPPLIES	757.76	199.91	557.85	73.62%	4,270.89	2,843.62	1,427.27	33.42%
740 - COMPUTER SUPPLIES/ EQUIP	1,392.00	16.13	1,375.87	98.84%	8,575.17	10,272.61	-1,697.44	-19.79%
750 - OFFICE EQUIPMENT	0.00	166.00	-166.00	0.00%	2,943.82	837.75	2,106.07	71.54%
760 - POSTAGE & DELIVERY	159.14	107.56	51.58	32.41%	3,111.82	1,631.95	1,479.87	47.56%
765 - CONTINGENCY	788.14	1,350.00	-561.86	-71.29%	5,117.72	9,095.24	-3,977.52	-77.72%
<b>Department 5 - Admin Total:</b>	<b>55,623.35</b>	<b>48,154.26</b>	<b>7,469.09</b>	<b>13.43%</b>	<b>491,070.47</b>	<b>514,026.75</b>	<b>-22,956.28</b>	<b>-4.67%</b>
<b>Department: 6 - Maintenance</b>								
513 - MAINTENANCE SALARIES	10,330.50	10,668.25	-337.75	-3.27%	145,144.87	127,001.26	18,143.61	12.50%
514 - SEASONAL MAINTENANCE	0.00	0.00	0.00	0.00%	27,709.46	31,769.00	-4,059.54	-14.65%
810 - MAINTENANCE SERVICES	32,525.93	9,315.10	23,210.83	71.36%	78,681.16	60,046.35	18,634.81	23.68%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

SubAccoun...	2024-2025		Feb. Variance		2025-2026		YTD Variance	
	Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
820 - EQUIPMENT REPAIRS	341.57	2,351.04	-2,009.47	-588.30%	3,096.26	5,328.11	-2,231.85	-72.08%
830 - MAINTENANCE SUPPLIES	2,307.18	1,712.81	594.37	25.76%	14,539.99	10,446.86	4,093.13	28.15%
840 - MAINTENANCE MATERIALS	71.84	584.34	-512.50	-713.39%	5,803.79	5,151.40	652.39	11.24%
850 - PETROLEUM PRODUCTS	0.00	104.44	-104.44	0.00%	5,843.05	5,465.55	377.50	6.46%
860 - MAIN. TOOLS & EQUIPMENT	1,157.00	137.48	1,019.52	88.12%	1,661.34	1,115.65	545.69	32.85%
870 - PARK LANDSCAPING	0.00	0.00	0.00	0.00%	1,698.33	682.08	1,016.25	59.84%
880 - UTILITES - ELECTRIC	4,118.69	8,873.28	-4,754.59	-115.44%	55,547.56	53,667.99	1,879.57	3.38%
881 - UTILITES - NATURAL GAS	3,681.71	0.00	3,681.71	100.00%	11,612.81	8,626.85	2,985.96	25.71%
882 - UTILITIES - WATER	873.88	171.08	702.80	80.42%	9,254.53	6,381.61	2,872.92	31.04%
890 - PARK IMPROVEMENTS & REPAIRS	0.00	0.00	0.00	0.00%	11,965.07	6,944.20	5,020.87	41.96%
<b>Department 6 - Maintenance Total:</b>	<b>55,408.30</b>	<b>33,917.82</b>	<b>21,490.48</b>	<b>38.79%</b>	<b>372,558.22</b>	<b>322,626.91</b>	<b>49,931.31</b>	<b>13.40%</b>
<b>Expense Total:</b>	<b>111,031.65</b>	<b>82,072.08</b>	<b>28,959.57</b>	<b>26.08%</b>	<b>863,628.69</b>	<b>836,653.66</b>	<b>26,975.03</b>	<b>3.12%</b>
<b>Fund 01 Surplus (Deficit):</b>	<b>113,299.16</b>	<b>303,223.81</b>	<b>189,924.65</b>	<b>167.63%</b>	<b>993,480.05</b>	<b>926,561.40</b>	<b>-66,918.65</b>	<b>-6.74%</b>

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

SubAccount...	2024-2025 Feb. Activity	2025-2026 Feb. Activity	Feb. 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	69,381.50	82,259.00	12,877.50	18.56%	725,991.47	795,776.67	69,785.20	9.61%
943 - OTHER REVENUES	10.00	3.00	-7.00	-70.00%	158.01	16.00	-142.01	-89.87%
<b>Department 7 - Recreation Total:</b>	<b>69,391.50</b>	<b>82,262.00</b>	<b>12,870.50</b>	<b>18.55%</b>	<b>726,149.48</b>	<b>795,792.67</b>	<b>69,643.19</b>	<b>9.59%</b>
<b>Revenue Total:</b>	<b>69,391.50</b>	<b>82,262.00</b>	<b>12,870.50</b>	<b>18.55%</b>	<b>726,149.48</b>	<b>795,792.67</b>	<b>69,643.19</b>	<b>9.59%</b>
<b>Expense</b>								
<b>Department: 5 - Admin</b>								
511 - ADMINISTRATIVE SALARIES	5,213.54	7,496.42	-2,282.88	-43.79%	52,362.01	72,598.64	-20,236.63	-38.65%
521 - SS/ MEDICARE	393.20	567.60	-174.40	-44.35%	3,955.62	5,508.17	-1,552.55	-39.25%
522 - PENSION	394.26	747.44	-353.18	-89.58%	4,663.15	6,961.26	-2,298.11	-49.28%
530 - HEALTH & LIFE INSURANCE	914.36	991.30	-76.94	-8.41%	9,056.73	9,365.19	-308.46	-3.41%
600 - PROMOTION & PUBLICITY	0.00	0.00	0.00	0.00%	1,391.52	321.18	1,070.34	76.92%
610 - PROFESSIONAL FEES	0.00	45.00	-45.00	0.00%	400.00	545.00	-145.00	-36.25%
650 - BANK/MERCHANT FEES	2,199.02	1,304.72	894.30	40.67%	22,675.98	23,610.20	-934.22	-4.12%
660 - DUES & SUBSCRIPTIONS	893.66	0.00	893.66	100.00%	893.66	649.25	244.41	27.35%
670 - COMMUNICATION SERVICES	312.48	334.98	-22.50	-7.20%	3,062.30	3,324.80	-262.50	-8.57%
680 - SOFTWARE CONTRACTS	201.89	205.25	-3.36	-1.66%	2,018.90	2,049.14	-30.24	-1.50%
690 - LEGAL/ RECRUITMENT NOTICES	250.00	0.00	250.00	100.00%	250.00	0.00	250.00	100.00%
691 - PRINTING/ DESIGN SERVICES	0.00	0.00	0.00	0.00%	270.96	0.00	270.96	100.00%
720 - EMPLOYEE/ PUBLIC RELATIONS	0.00	77.59	-77.59	0.00%	168.68	134.54	34.14	20.24%
730 - OFFICE/ ADMIN SUPPLIES	40.99	40.68	0.31	0.76%	874.80	392.71	482.09	55.11%
765 - CONTINGENCY	0.00	0.00	0.00	0.00%	668.20	1,864.09	-1,195.89	-178.97%
<b>Department 5 - Admin Total:</b>	<b>10,813.40</b>	<b>11,810.98</b>	<b>-997.58</b>	<b>-9.23%</b>	<b>102,712.51</b>	<b>127,324.17</b>	<b>-24,611.66</b>	<b>-23.96%</b>
<b>Department: 6 - Maintenance</b>								
810 - MAINTENANCE SERVICES	100.81	1,750.27	-1,649.46	-1,636.21%	1,284.44	3,560.33	-2,275.89	-177.19%
830 - MAINTENANCE SUPPLIES	0.00	2,098.87	-2,098.87	0.00%	11,263.20	14,626.19	-3,362.99	-29.86%
880 - UTILITIES - ELECTRIC	814.31	1,632.98	-818.67	-100.54%	9,787.44	9,772.99	14.45	0.15%
881 - UTILITIES - NATURAL GAS	1,643.13	0.00	1,643.13	100.00%	4,919.67	3,127.18	1,792.49	36.44%
882 - UTILITIES - WATER	0.00	0.00	0.00	0.00%	0.00	550.38	-550.38	0.00%
890 - PARK IMPROVEMENTS & REPAIRS	0.00	0.00	0.00	0.00%	100.00	0.00	100.00	100.00%
<b>Department 6 - Maintenance Total:</b>	<b>2,558.25</b>	<b>5,482.12</b>	<b>-2,923.87</b>	<b>-114.29%</b>	<b>27,354.75</b>	<b>31,637.07</b>	<b>-4,282.32</b>	<b>-15.65%</b>
<b>Department: 7 - Recreation</b>								
512 - FRONT DESK	11,364.74	9,341.06	2,023.68	17.81%	108,602.46	104,279.35	4,323.11	3.98%
515 - CUSTODIANS & FACILITY SUPERVISORS	179.66	35.93	143.73	80.00%	1,584.31	1,120.62	463.69	29.27%
516 - PROGRAM WAGES	4,046.44	4,946.74	-900.30	-22.25%	35,246.56	47,155.09	-11,908.53	-33.79%
521 - SS/ MEDICARE	1,192.69	1,095.83	96.86	8.12%	11,164.05	11,713.85	-549.80	-4.92%
620 - CONTRACTUAL PROGRAMS	5,291.25	9,177.50	-3,886.25	-73.45%	71,674.05	90,041.65	-18,367.60	-25.63%
780 - PROGRAM EQUIPMENT	388.77	1,157.25	-768.48	-197.67%	9,944.32	9,911.28	33.04	0.33%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

SubAccoun...	2024-2025	2025-2026	Feb. Variance	Variance %	2024-2025	2025-2026	YTD Variance	Variance %
	Feb. Activity	Feb. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
790 - PROGRAM SUPPLIES	0.00	427.31	-427.31	0.00%	230.00	899.74	-669.74	-291.19%
<b>Department 7 - Recreation Total:</b>	<b>22,463.55</b>	<b>26,181.62</b>	<b>-3,718.07</b>	<b>-16.55%</b>	<b>238,445.75</b>	<b>265,121.58</b>	<b>-26,675.83</b>	<b>-11.19%</b>
<b>Expense Total:</b>	<b>35,835.20</b>	<b>43,474.72</b>	<b>-7,639.52</b>	<b>-21.32%</b>	<b>368,513.01</b>	<b>424,082.82</b>	<b>-55,569.81</b>	<b>-15.08%</b>
<b>Fund 11 Surplus (Deficit):</b>	<b>33,556.30</b>	<b>38,787.28</b>	<b>5,230.98</b>	<b>15.59%</b>	<b>357,636.47</b>	<b>371,709.85</b>	<b>14,073.38</b>	<b>3.94%</b>

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

SubAccount...	2024-2025 Feb. Activity	2025-2026 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2024-2025 YTD Activity	2025-2026 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	55,023.00	60,968.00	5,945.00	10.80%	508,204.56	518,097.50	9,892.94	1.95%
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>55,023.00</b>	<b>60,968.00</b>	<b>5,945.00</b>	<b>10.80%</b>	<b>509,204.56</b>	<b>518,097.50</b>	<b>8,892.94</b>	<b>1.75%</b>
<b>Revenue Total:</b>	<b>55,023.00</b>	<b>60,968.00</b>	<b>5,945.00</b>	<b>10.80%</b>	<b>509,204.56</b>	<b>518,097.50</b>	<b>8,892.94</b>	<b>1.75%</b>
<b>Expense</b>								
<b>Department: 5 - Admin</b>								
610 - PROFESSIONAL FEES	416.63	290.25	126.38	30.33%	2,496.01	2,238.29	257.72	10.33%
690 - LEGAL/ RECRUITMENT NOTICES	0.00	0.00	0.00	0.00%	0.00	240.00	-240.00	0.00%
720 - EMPLOYEE/ PUBLIC RELATIONS	0.00	0.00	0.00	0.00%	0.00	250.44	-250.44	0.00%
<b>Department 5 - Admin Total:</b>	<b>416.63</b>	<b>290.25</b>	<b>126.38</b>	<b>30.33%</b>	<b>2,496.01</b>	<b>2,728.73</b>	<b>-232.72</b>	<b>-9.32%</b>
<b>Department: 7 - Recreation</b>								
511 - ADMINISTRATIVE SALARIES	16,405.05	7,802.60	8,602.45	52.44%	145,718.01	80,131.50	65,586.51	45.01%
516 - PROGRAM WAGES	18,703.78	24,401.37	-5,697.59	-30.46%	172,492.48	178,605.58	-6,113.10	-3.54%
521 - SS/ MEDICARE	2,681.85	2,453.13	228.72	8.53%	24,291.16	19,767.55	4,523.61	18.62%
522 - PENSION	1,033.60	935.95	97.65	9.45%	14,115.82	9,644.63	4,471.19	31.68%
530 - HEALTH & LIFE INSURANCE	579.63	1,508.14	-928.51	-160.19%	19,493.38	13,272.75	6,220.63	31.91%
550 - TRAVEL REIMBURSEMENT	0.00	0.00	0.00	0.00%	532.52	71.54	460.98	86.57%
600 - PROMOTION & PUBLICITY	0.00	0.00	0.00	0.00%	702.24	1,608.50	-906.26	-129.05%
610 - PROFESSIONAL FEES	240.00	0.00	240.00	100.00%	1,999.99	425.00	1,574.99	78.75%
640 - EQUIP/ FACILITY LEASE	0.00	3,600.00	-3,600.00	0.00%	2,712.00	3,612.00	-900.00	-33.19%
650 - BANK/MERCHANT FEES	1,881.11	1,029.02	852.09	45.30%	15,595.30	15,422.27	173.03	1.11%
660 - DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00%	81.67	81.67	0.00	0.00%
670 - COMMUNICATION SERVICES	37.50	106.30	-68.80	-183.47%	1,247.78	868.32	379.46	30.41%
680 - SOFTWARE CONTRACTS	869.07	887.71	-18.64	-2.14%	8,754.10	9,982.26	-1,228.16	-14.03%
720 - EMPLOYEE/ PUBLIC RELATIONS	0.00	0.00	0.00	0.00%	263.96	0.00	263.96	100.00%
750 - OFFICE EQUIPMENT	217.44	2,798.68	-2,581.24	-1,187.10%	4,353.46	8,214.99	-3,861.53	-88.70%
790 - PROGRAM SUPPLIES	2,030.65	3,626.35	-1,595.70	-78.58%	20,931.05	21,920.24	-989.19	-4.73%
<b>Department 7 - Recreation Total:</b>	<b>44,679.68</b>	<b>49,149.25</b>	<b>-4,469.57</b>	<b>-10.00%</b>	<b>433,284.92</b>	<b>363,628.80</b>	<b>69,656.12</b>	<b>16.08%</b>
<b>Expense Total:</b>	<b>45,096.31</b>	<b>49,439.50</b>	<b>-4,343.19</b>	<b>-9.63%</b>	<b>435,780.93</b>	<b>366,357.53</b>	<b>69,423.40</b>	<b>15.93%</b>
<b>Fund 12 Surplus (Deficit):</b>	<b>9,926.69</b>	<b>11,528.50</b>	<b>1,601.81</b>	<b>16.14%</b>	<b>73,423.63</b>	<b>151,739.97</b>	<b>78,316.34</b>	<b>106.66%</b>

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

SubAccount...	2024-2025 Feb. Activity	2025-2026 Feb. Activity	Feb. 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	16,171.00	775.00	-15,396.00	-95.21%	74,850.00	54,065.50	-20,784.50	-27.77%
942 - TAX REVENUE	128,337.12	252,468.81	124,131.69	96.72%	986,562.37	960,044.35	-26,518.02	-2.69%
943 - OTHER REVENUES	276.00	0.00	-276.00	-100.00%	1,103.13	890.53	-212.60	-19.27%
<b>Department 5 - Admin Total:</b>	<b>144,784.12</b>	<b>253,243.81</b>	<b>108,459.69</b>	<b>74.91%</b>	<b>1,062,515.50</b>	<b>1,015,000.38</b>	<b>-47,515.12</b>	<b>-4.47%</b>
<b>Department: 7 - Recreation</b>								
490 - PROGRAM REVENUE	27,149.58	22,017.35	-5,132.23	-18.90%	806,051.83	837,895.80	31,843.97	3.95%
491 - RECREATION CENTER	23,311.00	23,085.00	-226.00	-0.97%	226,722.75	223,663.50	-3,059.25	-1.35%
943 - OTHER REVENUES	1,955.01	2,500.00	544.99	27.88%	11,593.19	14,236.47	2,643.28	22.80%
<b>Department 7 - Recreation Total:</b>	<b>52,415.59</b>	<b>47,602.35</b>	<b>-4,813.24</b>	<b>-9.18%</b>	<b>1,044,367.77</b>	<b>1,075,795.77</b>	<b>31,428.00</b>	<b>3.01%</b>
<b>Revenue Total:</b>	<b>197,199.71</b>	<b>300,846.16</b>	<b>103,646.45</b>	<b>52.56%</b>	<b>2,106,883.27</b>	<b>2,090,796.15</b>	<b>-16,087.12</b>	<b>-0.76%</b>
<b>Expense</b>								
<b>Department: 5 - Admin</b>								
511 - ADMINISTRATIVE SALARIES	39,460.88	36,407.26	3,053.62	7.74%	362,896.02	405,438.53	-42,542.51	-11.72%
512 - FRONT DESK	2,420.96	3,232.43	-811.47	-33.52%	25,524.02	31,346.41	-5,822.39	-22.81%
530 - HEALTH & LIFE INSURANCE	13,221.17	16,130.15	-2,908.98	-22.00%	118,694.74	155,496.94	-36,802.20	-31.01%
540 - EDUCATION & TRAINING	630.07	1,309.75	-679.68	-107.87%	9,857.15	9,153.64	703.51	7.14%
550 - TRAVEL REIMBURSEMENT	138.47	20.00	118.47	85.56%	288.62	456.08	-167.46	-58.02%
600 - PROMOTION & PUBLICITY	228.08	481.89	-253.81	-111.28%	5,096.46	5,227.24	-130.78	-2.57%
610 - PROFESSIONAL FEES	416.62	439.75	-23.13	-5.55%	3,495.47	3,547.27	-51.80	-1.48%
630 - TRANSPORTATION	300.00	300.00	0.00	0.00%	3,000.00	3,000.00	0.00	0.00%
650 - BANK/MERCHANT FEES	2,135.25	4,785.16	-2,649.91	-124.10%	24,288.79	31,607.62	-7,318.83	-30.13%
660 - DUES & SUBSCRIPTIONS	35.00	913.97	-878.97	-2,511.34%	2,149.17	4,512.75	-2,363.58	-109.98%
670 - COMMUNICATION SERVICES	1,142.04	1,311.23	-169.19	-14.81%	12,559.37	13,855.66	-1,296.29	-10.32%
680 - SOFTWARE CONTRACTS	1,999.03	2,028.80	-29.77	-1.49%	28,500.65	30,664.50	-2,163.85	-7.59%
690 - LEGAL/ RECRUITMENT NOTICES	374.75	0.00	374.75	100.00%	1,162.58	1,263.40	-100.82	-8.67%
691 - PRINTING/ DESIGN SERVICES	29.10	0.00	29.10	100.00%	4,719.28	1,058.02	3,661.26	77.58%
710 - ADMINISTRATIVE EXPENSE ACCTS	-19.00	81.50	-100.50	-528.95%	244.65	367.59	-122.94	-50.25%
720 - EMPLOYEE/ PUBLIC RELATIONS	324.35	535.38	-211.03	-65.06%	3,715.65	3,947.43	-231.78	-6.24%
730 - OFFICE/ ADMIN SUPPLIES	757.80	225.52	532.28	70.24%	4,271.02	2,747.90	1,523.12	35.66%
740 - COMPUTER SUPPLIES/ EQUIP	0.00	16.12	-16.12	0.00%	30.88	2,730.62	-2,699.74	-8,742.68%
750 - OFFICE EQUIPMENT	0.00	165.97	-165.97	0.00%	2,809.13	837.72	1,971.41	70.18%
760 - POSTAGE & DELIVERY	159.16	107.57	51.59	32.41%	3,111.90	1,632.01	1,479.89	47.56%
765 - CONTINGENCY	0.00	0.00	0.00	0.00%	0.00	331.30	-331.30	0.00%
<b>Department 5 - Admin Total:</b>	<b>63,753.73</b>	<b>68,492.45</b>	<b>-4,738.72</b>	<b>-7.43%</b>	<b>616,415.55</b>	<b>709,222.63</b>	<b>-92,807.08</b>	<b>-15.06%</b>
<b>Department: 6 - Maintenance</b>								
513 - MAINTENANCE SALARIES	10,330.49	10,668.23	-337.74	-3.27%	144,944.52	127,122.32	17,822.20	12.30%
810 - MAINTENANCE SERVICES	3,025.94	9,315.13	-6,289.19	-207.84%	48,423.45	59,896.38	-11,472.93	-23.69%
820 - EQUIPMENT REPAIRS	341.60	2,351.05	-2,009.45	-588.25%	2,837.27	5,212.58	-2,375.31	-83.72%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

SubAccount...	2024-2025	2025-2026	Feb. Variance		2024-2025	2025-2026	YTD Variance	
	Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
830 - MAINTENANCE SUPPLIES	2,307.18	1,712.86	594.32	25.76%	14,449.90	10,446.79	4,003.11	27.70%
840 - MAINTENANCE MATERIALS	71.84	584.34	-512.50	-713.39%	4,723.41	5,079.55	-356.14	-7.54%
850 - PETROLEUM PRODUCTS	1,621.58	104.44	1,517.14	93.56%	7,464.57	5,465.51	1,999.06	26.78%
860 - MAIN. TOOLS & EQUIPMENT	1,157.00	137.48	1,019.52	88.12%	1,661.30	1,115.68	545.62	32.84%
870 - PARK LANDSCAPING	0.00	0.00	0.00	0.00%	1,698.33	682.08	1,016.25	59.84%
880 - UTILITES - ELECTRIC	4,158.71	8,873.31	-4,714.60	-113.37%	54,340.40	53,698.19	642.21	1.18%
881 - UTILITES - NATURAL GAS	3,681.73	0.00	3,681.73	100.00%	11,684.87	8,627.07	3,057.80	26.17%
882 - UTILITIES - WATER	873.89	171.10	702.79	80.42%	9,254.59	6,381.72	2,872.87	31.04%
890 - PARK IMPROVEMENTS & REPAIRS	0.00	0.00	0.00	0.00%	3,936.95	2,537.72	1,399.23	35.54%
<b>Department 6 - Maintenance Total:</b>	<b>27,569.96</b>	<b>33,917.94</b>	<b>-6,347.98</b>	<b>-23.02%</b>	<b>305,419.56</b>	<b>286,265.59</b>	<b>19,153.97</b>	<b>6.27%</b>
<b>Department: 7 - Recreation</b>								
515 - CUSTODIANS & FACILITY SUPERVISORS	8,346.31	6,706.60	1,639.71	19.65%	76,668.02	66,399.32	10,268.70	13.39%
516 - PROGRAM WAGES	7,022.77	10,175.24	-3,152.47	-44.89%	136,840.03	160,995.28	-24,155.25	-17.65%
571 - BEVERAGE COST	0.00	390.00	-390.00	0.00%	740.00	2,340.00	-1,600.00	-216.22%
620 - CONTRACTUAL PROGRAMS	31,560.75	27,517.00	4,043.75	12.81%	236,463.41	198,556.53	37,906.88	16.03%
630 - TRANSPORTATION	0.00	0.00	0.00	0.00%	13,639.21	12,433.60	1,205.61	8.84%
774 - SPECIAL EVENTS	0.00	1,788.00	-1,788.00	0.00%	12,786.56	4,973.93	7,812.63	61.10%
780 - PROGRAM EQUIPMENT	0.00	882.02	-882.02	0.00%	6,353.20	5,770.42	582.78	9.17%
790 - PROGRAM SUPPLIES	8,242.01	7,613.56	628.45	7.62%	43,311.17	47,885.89	-4,574.72	-10.56%
<b>Department 7 - Recreation Total:</b>	<b>55,171.84</b>	<b>55,072.42</b>	<b>99.42</b>	<b>0.18%</b>	<b>526,801.60</b>	<b>499,354.97</b>	<b>27,446.63</b>	<b>5.21%</b>
<b>Expense Total:</b>	<b>146,495.53</b>	<b>157,482.81</b>	<b>-10,987.28</b>	<b>-7.50%</b>	<b>1,448,636.71</b>	<b>1,494,843.19</b>	<b>-46,206.48</b>	<b>-3.19%</b>
<b>Fund 13 Surplus (Deficit):</b>	<b>50,704.18</b>	<b>143,363.35</b>	<b>92,659.17</b>	<b>182.74%</b>	<b>658,246.56</b>	<b>595,952.96</b>	<b>-62,293.60</b>	<b>-9.46%</b>
<b>Total Surplus (Deficit):</b>	<b>207,486.33</b>	<b>496,902.94</b>	<b>289,416.61</b>	<b>139.49%</b>	<b>2,082,786.71</b>	<b>2,045,964.18</b>	<b>-36,822.53</b>	<b>-1.77%</b>

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

**Fund Summary**

Fund	2024-2025		2025-2026		Feb. Variance		YTD Variance	
	Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - General	113,299.16	303,223.81	189,924.65	167.63%	993,480.05	926,561.40	-66,918.65	-6.74%
11 - Fitness Center	33,556.30	38,787.28	5,230.98	15.59%	357,636.47	371,709.85	14,073.38	3.94%
12 - Before & After School	9,926.69	11,528.50	1,601.81	16.14%	73,423.63	151,739.97	78,316.34	106.66%
13 - Recreation	50,704.18	143,363.35	92,659.17	182.74%	658,246.56	595,952.96	-62,293.60	-9.46%
<b>Total Surplus (Deficit):</b>	<b>207,486.33</b>	<b>496,902.94</b>	<b>289,416.61</b>	<b>139.49%</b>	<b>2,082,786.71</b>	<b>2,045,964.18</b>	<b>-36,822.53</b>	<b>-1.77%</b>



Park District of La Grange, IL

# Special Recreation Funds

## Account Summary

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		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	15,279.77	57,600.12	-3,830.12
<a href="#">15-5-00-40000</a>	PROPERTY TAXES - P&L	27,434.00	27,434.00	7,639.88	41,340.05	-13,906.05
<a href="#">16-5-00-40000</a>	PROPERTY TAXES - INS	54,867.00	54,867.00	15,279.77	59,275.12	-4,408.12
<a href="#">16-5-00-43000</a>	MISCELLANEOUS INCOME	3,000.00	3,000.00	0.00	1,331.25	1,668.75
<a href="#">17-5-00-40000</a>	PROPERTY TAXES - AUDIT	10,974.00	10,974.00	3,055.95	11,333.77	-359.77
<a href="#">18-5-00-40000</a>	PROPERTY TAXES - SPEC REC	407,329.00	407,329.00	113,775.52	384,587.97	22,741.03
<a href="#">19-5-00-40000</a>	PROPERTY TAXES - SS	120,708.00	120,708.00	33,615.49	125,771.95	-5,063.95
	<b>Department: 5 - Admin Total:</b>	<b>678,082.00</b>	<b>678,082.00</b>	<b>188,646.38</b>	<b>681,240.23</b>	<b>-3,158.23</b>
	<b>Revenue Total:</b>	<b>678,082.00</b>	<b>678,082.00</b>	<b>188,646.38</b>	<b>681,240.23</b>	
<b>Expense</b>						
<b>Department: 5 - Admin</b>						
<a href="#">14-5-00-53100</a>	PENSION CONTRIBUTIONS	152,409.84	152,409.84	7,806.17	79,097.16	73,312.68
<a href="#">16-5-00-61200</a>	LIABILITY INSURANCE	84,362.80	84,362.80	42,182.64	85,365.28	-1,002.48
<a href="#">16-5-00-61210</a>	UNEMPLOYMENT COMP	5,000.00	5,000.00	0.00	25,226.00	-20,226.00
<a href="#">17-5-00-61100</a>	AUDIT SERVICES	17,300.00	17,300.00	0.00	20,305.00	-3,005.00
<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	2,468.98	21,772.14	6,696.86
<a href="#">18-5-00-53001</a>	HEALTH INSURANCE	0.00	0.00	504.30	4,747.78	-4,747.78
<a href="#">18-5-00-61300</a>	SEASPAR CONTRIBUTIONS	164,720.00	164,720.00	0.00	164,720.00	0.00
<a href="#">18-5-00-61310</a>	RECREATION INCLUSION	10,000.00	10,000.00	0.00	398.89	9,601.11
<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	1,500.00	1,500.00	0.00
<a href="#">19-5-00-53200</a>	EMPLOYER MATCH SS & MEDICARE	131,409.63	131,409.63	8,110.38	95,057.68	36,351.95
	<b>Department: 5 - Admin Total:</b>	<b>722,171.27</b>	<b>722,171.27</b>	<b>62,572.47</b>	<b>498,189.93</b>	<b>223,981.34</b>
<b>Department: 6 - Maintenance</b>						
<a href="#">15-6-00-90110</a>	PAVEMENT/LIGHTING	25,000.00	25,000.00	0.00	10,513.18	14,486.82
<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	484.72	1,015.28
<a href="#">16-6-00-53301</a>	PRE-EMPLOYMENT PHYSICALS	2,000.00	2,000.00	432.00	1,212.00	788.00
<a href="#">16-6-00-53302</a>	PDRMA TRAINING	800.00	800.00	70.00	360.00	440.00
<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	0.00	1,072.20	427.80
<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	727.32	22.68
<a href="#">16-6-00-73230</a>	EQUIP - SAFETY INSPECTIONS	11,350.00	11,350.00	579.49	7,330.77	4,019.23
<a href="#">18-6-00-81022</a>	PORTABLE TOILETS	1,000.00	1,000.00	0.00	1,000.00	0.00
<a href="#">18-6-00-84031</a>	PLAY SURFACES	6,912.00	6,912.00	0.00	6,912.00	0.00
	<b>Department: 6 - Maintenance Total:</b>	<b>56,662.00</b>	<b>56,662.00</b>	<b>1,081.49</b>	<b>29,612.19</b>	<b>27,049.81</b>
	<b>Expense Total:</b>	<b>778,833.27</b>	<b>778,833.27</b>	<b>63,653.96</b>	<b>527,802.12</b>	
	<b>Total Surplus (Deficit):</b>	<b>-100,751.27</b>	<b>-100,751.27</b>	<b>124,992.42</b>	<b>153,438.11</b>	

Special Recreation Funds

For Fiscal: 2025-2026 Period Ending: 02/28/2026

**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	188,646.38	681,240.23	-3,158.23
<b>Revenue Total:</b>	<b>678,082.00</b>	<b>678,082.00</b>	<b>188,646.38</b>	<b>681,240.23</b>	<b>-3,158.23</b>
<b>Expense</b>					
5 - Admin	722,171.27	722,171.27	62,572.47	498,189.93	223,981.34
6 - Maintenance	56,662.00	56,662.00	1,081.49	29,612.19	27,049.81
<b>Expense Total:</b>	<b>778,833.27</b>	<b>778,833.27</b>	<b>63,653.96</b>	<b>527,802.12</b>	<b>251,031.15</b>
<b>Total Surplus (Deficit):</b>	<b>-100,751.27</b>	<b>-100,751.27</b>	<b>124,992.42</b>	<b>153,438.11</b>	

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>Budget Remaining</b>
14 - IMRF Pension	-98,639.84	-98,639.84	7,473.60	-21,497.04	-77,142.80
15 - Paving & Lighting	-2,566.00	-2,566.00	7,639.88	30,826.87	-33,392.87
16 - Liability Insurance	-50,245.80	-50,245.80	-27,984.36	-61,171.92	10,926.12
17 - Audit	-6,326.00	-6,326.00	3,055.95	-8,971.23	2,645.23
18 - Special Recreation	67,728.00	67,728.00	109,302.24	183,537.16	-115,809.16
19 - Social Security/ Medicare	-10,701.63	-10,701.63	25,505.11	30,714.27	-41,415.90
<b>Total Surplus (Deficit):</b>	<b>-100,751.27</b>	<b>-100,751.27</b>	<b>124,992.42</b>	<b>153,438.11</b>	

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

MEMORANDUM

TO: Finance Chair  
FROM: Jamie Hollock  
RE: Consolidated Vouchers dated 32/9/2026

If this voucher is removed from the consent agenda, the financial report for the month of February should be noted and allowed to stand for audit, and a motion be made and seconded to approve the Consolidated Vouchers dated March 9, 2026 in the amount of  
A roll call vote is required.

\$ 397,195.11

CONSOLIDATED VOUCHERS

Fund Code	Accounts Payable Vouchers & P Card Purchases		
1	General Fund	61,819.66	
4	Debt Service	-	
11	Fitness Center	16,307.38	
12	BASE Program	8,595.63	
13	Recreation Fund	63,944.29	
15	Paving & Lighting	-	
16	Liability Insurance	43,356.90	
17	Audit	-	
18	Special Recreation for Handicapped	1,500.00	
36	Capital Projects	6,500.00	
			202,023.86
	Recreation Refunds		264.00
	Imprest Checks:		
	Comcast	280.70	
	Internet	756.45	
	Waste Management	756.45	
	Waste Services		1,037.15
	Merchant Service & Bank Fees		7,118.90
	Payroll for the pay dates through February (2 pay periods)		186,751.20
	Includes monthly Social Security, Medicare, IMRF contributions, & Paycom Fees.		
			\$ 397,195.11



# Expense Approval Report

By Vendor Name

Payment Dates 2/1/2026 - 2/28/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: AC2100 - ACCESS ONE INC</b>					
ACCESS ONE INC	7335895	02/11/2026	LOCAL PHONE SERVICE	01-5-00-67011	719.11
ACCESS ONE INC	7335895	02/11/2026	LOCAL PHONE SERVICE	13-5-00-67011	719.12
<b>Vendor AC2100 - ACCESS ONE INC Total:</b>					<b>1,438.23</b>
<b>Vendor: AL5525 - ALL STAR SPORTS INSTRUCTION INC</b>					
ALL STAR SPORTS INSTRUCTI...	261014	02/11/2026	2026 WINTER1 CLASSES	13-7-01-62000	3,713.00
<b>Vendor AL5525 - ALL STAR SPORTS INSTRUCTION INC Total:</b>					<b>3,713.00</b>
<b>Vendor: AN7606 - ANCEL GLINK P.C.</b>					
ANCEL GLINK P.C.	8494362-020626	02/11/2026	LEGAL SERV THRU 1/31/26	01-5-00-61000	1,354.50
ANCEL GLINK P.C.	8494362-020626	02/11/2026	LEGAL SERV THRU 1/31/26	12-5-00-61000	290.25
ANCEL GLINK P.C.	8494362-020626	02/11/2026	LEGAL SERV THRU 1/31/26	13-5-00-61000	290.25
<b>Vendor AN7606 - ANCEL GLINK P.C. Total:</b>					<b>1,935.00</b>
<b>Vendor: AH7327 - ARENDS HOGAN WALKER</b>					
ARENDS HOGAN WALKER	I-1488310-1	02/11/2026	JOHN DEERE HEAVY DUTY RO...	01-6-00-82011	1,821.82
ARENDS HOGAN WALKER	I-1488310-1	02/11/2026	JOHN DEERE HEAVY DUTY RO...	13-6-00-82011	1,821.82
<b>Vendor AH7327 - ARENDS HOGAN WALKER Total:</b>					<b>3,643.64</b>
<b>Vendor: AT5004 - AT&amp;T</b>					
AT&T	340568258-012726	02/11/2026	COMM CENTER INTERNET DEC..	01-5-00-67040	104.70
AT&T	340568258-012726	02/11/2026	COMM CENTER INTERNET DEC..	13-5-00-67040	104.70
AT&T	287358956850X02112026	02/25/2026	SEDGWICK & GILBERT WIFI FE...	01-5-00-67040	75.88
AT&T	287358956850X02112026	02/25/2026	SEDGWICK & GILBERT WIFI FE...	13-5-00-67040	75.88
<b>Vendor AT5004 - AT&amp;T Total:</b>					<b>361.16</b>
<b>Vendor: BA0687 - BARRINGTON PARK DISTRICT</b>					
BARRINGTON PARK DISTRICT	2026-2.10	02/16/2026	TW CPSI & CPO REIMBURSEM...	01-5-00-66025	419.00
BARRINGTON PARK DISTRICT	2026-2.10	02/16/2026	TW CPSI & CPO REIMBURSEM...	01-5-00-66026	52.50
BARRINGTON PARK DISTRICT	2026-2.10	02/16/2026	TW CPSI & CPO REIMBURSEM...	13-5-00-66025	435.00
BARRINGTON PARK DISTRICT	2026-2.10	02/16/2026	TW CPSI & CPO REIMBURSEM...	13-5-00-66026	52.50
<b>Vendor BA0687 - BARRINGTON PARK DISTRICT Total:</b>					<b>959.00</b>
<b>Vendor: BMO - BMO HARRIS</b>					
BMO HARRIS	H42420260128nxajcnit	01/27/2026	banners for easter egg hunt	01-5-00-60011	128.33
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Tree Lighting, Winter/Spring R...	01-5-00-60020	19.72
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Tree Lighting, Winter/Spring R...	01-5-00-60020	19.72
BMO HARRIS	H42420260128nxajcnit	01/27/2026	January payment monthly e n...	01-5-00-60030	57.38
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Digital brochure platform	01-5-00-60030	294.00
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Monthly e newsletters	01-5-00-60030	57.38
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Digital brochure platform	01-5-00-60030	294.00
BMO HARRIS	H42420260128nxajcnit	01/27/2026	January payment monthly e n...	01-5-00-60030	57.37
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Recycled old Electronics in Faci...	01-5-00-61013	62.50
BMO HARRIS	H42420260128nxajcnit	01/27/2026	ACA Filing- 1099 Fire	01-5-00-61013	699.50
BMO HARRIS	H42420260128nxajcnit	01/27/2026	CSCS Recertification CE course...	01-5-00-66042	69.65
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Bagels for staff	01-5-00-71013	34.10
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Pop-Up Post-It Notes	01-5-00-73023	4.48
BMO HARRIS	H42420260128nxajcnit	01/27/2026	New Podium (updated/replac...	01-5-00-75010	64.00
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Multi facility/use Universal jan...	01-6-00-81041	2.85
BMO HARRIS	H42420260128nxajcnit	01/27/2026	TV Wall mount for Rec offices ...	01-6-00-83012	19.40
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Foyer corridor entry door mat ...	01-6-00-83012	38.99
BMO HARRIS	H42420260128nxajcnit	01/27/2026	2 PCS Large Thermostat Lock ...	01-6-00-83036	10.40
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Floor Sweeping compound-50 ...	01-6-00-83050	26.24
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Flush valve (urinal diaphragm) ..	01-6-00-83050	10.75
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Exit Sign	01-6-00-84041	33.00
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Gasoline and diesel fuel	01-6-00-85010	547.46
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Gasoline and diesel fuel	01-6-00-85011	400.25

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BMO HARRIS	H42420260128nxajcni	01/27/2026	Keep door closed sign-Comm ...	01-6-13-89000	3.50
BMO HARRIS	H42420260128nxajcni	01/27/2026	Dry erase markers to use on t...	11-5-00-73023	9.01
BMO HARRIS	H42420260128nxajcni	01/27/2026	Wristbands for open gym and...	11-5-00-73023	7.99
BMO HARRIS	H42420260128nxajcni	01/27/2026	Multi facility/use Universal jan...	11-6-00-81041	2.85
BMO HARRIS	H42420260128nxajcni	01/27/2026	Foyer corridor entry door mat ...	11-6-00-83012	38.99
BMO HARRIS	H42420260128nxajcni	01/27/2026	Battle (training) ropes for fitn...	11-7-00-78000	141.85
BMO HARRIS	H42420260128nxajcni	01/27/2026	Replacement medicine balls	11-7-00-78000	282.08
BMO HARRIS	H42420260128nxajcni	01/27/2026	Carabiners for fitness equipm...	11-7-00-78000	17.98
BMO HARRIS	H42420260128nxajcni	01/27/2026	Precor weight stack decal stic...	11-7-00-78000	145.28
BMO HARRIS	H42420260128nxajcni	01/27/2026	Replacement 10lb medicine ba...	11-7-00-78000	83.28
BMO HARRIS	H42420260128nxajcni	01/27/2026	Credit: Precor weight plate de...	11-7-00-78000	-145.28
BMO HARRIS	H42420260128nxajcni	01/27/2026	Resistance bands for the fitne...	11-7-00-78000	42.75
BMO HARRIS	H42420260128nxajcni	01/27/2026	PRECOR Diverging Row (DSL3...	11-7-00-78000	127.15
BMO HARRIS	H42420260128nxajcni	01/27/2026	Bathroom scale for the memb...	11-7-00-79000	43.11
BMO HARRIS	H42420260128nxajcni	01/27/2026	SFX Cell Phone	12-7-00-67033	33.04
BMO HARRIS	H42420260128nxajcni	01/27/2026	BASE & Preschool iPad Data Pl...	12-7-00-75026	253.68
BMO HARRIS	H42420260128nxajcni	01/27/2026	Ink- Barnsdale, game- congres...	12-7-21-79000	167.89
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-21-79110	148.13
BMO HARRIS	H42420260128nxajcni	01/27/2026	BASE January 2026 Snacks	12-7-21-79110	89.33
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-21-79110	323.65
BMO HARRIS	H42420260128nxajcni	01/27/2026	Ink- Barnsdale, game- congres...	12-7-22-79000	26.99
BMO HARRIS	H42420260128nxajcni	01/27/2026	Game-congress park and suppl...	12-7-22-79000	29.99
BMO HARRIS	H42420260128nxajcni	01/27/2026	BASE January 2026 Snacks	12-7-22-79110	89.32
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-22-79110	222.51
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-22-79110	148.13
BMO HARRIS	H42420260128nxajcni	01/27/2026	Supplies for Cossitt and SFX	12-7-23-79000	53.53
BMO HARRIS	H42420260128nxajcni	01/27/2026	Craft supplies	12-7-23-79000	6.41
BMO HARRIS	H42420260128nxajcni	01/27/2026	Craft supplies	12-7-23-79000	34.68
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-23-79110	222.51
BMO HARRIS	H42420260128nxajcni	01/27/2026	BASE January 2026 Snacks	12-7-23-79110	89.32
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-23-79110	148.13
BMO HARRIS	H42420260128nxajcni	01/27/2026	BASE January 2026 Snacks	12-7-24-79110	89.33
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-24-79110	222.51
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-24-79110	148.13
BMO HARRIS	H42420260128nxajcni	01/27/2026	Ink- Barnsdale, game- congres...	12-7-25-79000	10.58
BMO HARRIS	H42420260128nxajcni	01/27/2026	Books for Ogden	12-7-25-79000	62.40
BMO HARRIS	H42420260128nxajcni	01/27/2026	Craft supplies	12-7-25-79000	24.24
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-25-79110	148.13
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-25-79110	404.56
BMO HARRIS	H42420260128nxajcni	01/27/2026	BASE January 2026 Snacks	12-7-25-79110	89.33
BMO HARRIS	H42420260128nxajcni	01/27/2026	Supplies for carnival day	12-7-27-79000	8.99
BMO HARRIS	H42420260128nxajcni	01/27/2026	Game-congress park and suppl...	12-7-27-79000	5.49
BMO HARRIS	H42420260128nxajcni	01/27/2026	Supplies for carnival day	12-7-27-79000	17.98
BMO HARRIS	H42420260128nxajcni	01/27/2026	Supplies for Cossitt and SFX	12-7-27-79000	9.99
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-27-79110	222.49
BMO HARRIS	H42420260128nxajcni	01/27/2026	Snacks for BASE	12-7-27-79110	148.14
BMO HARRIS	H42420260128nxajcni	01/27/2026	BASE January 2026 Snacks	12-7-27-79110	120.05
BMO HARRIS	H42420260128nxajcni	01/27/2026	IPASS Auto Replenish-Parks V...	13-5-00-55022	20.00
BMO HARRIS	H42420260128nxajcni	01/27/2026	banners for easter egg hunt	13-5-00-60011	128.32
BMO HARRIS	H42420260128nxajcni	01/27/2026	Monthly e newsletters	13-5-00-60030	57.37
BMO HARRIS	H42420260128nxajcni	01/27/2026	ACA Filing- 1099 Fire	13-5-00-61013	699.50
BMO HARRIS	H42420260128nxajcni	01/27/2026	Recycled old Electronics in Faci...	13-5-00-61013	62.50
BMO HARRIS	H42420260128nxajcni	01/27/2026	CSCS Recertification CE course...	13-5-00-66042	69.65
BMO HARRIS	H42420260128nxajcni	01/27/2026	Food for MOD meeting	13-5-00-72020	84.38
BMO HARRIS	H42420260128nxajcni	01/27/2026	Pop-Up Post-It Notes	13-5-00-73023	4.47
BMO HARRIS	H42420260128nxajcni	01/27/2026	New Podium (updated/replac...	13-5-00-75010	64.00
BMO HARRIS	H42420260128nxajcni	01/27/2026	Multi facility/use Universal jan...	13-6-00-81041	2.84
BMO HARRIS	H42420260128nxajcni	01/27/2026	Foyer corridor entry door mat ...	13-6-00-83012	38.98
BMO HARRIS	H42420260128nxajcni	01/27/2026	TV Wall mount for Rec offices ...	13-6-00-83012	19.39
BMO HARRIS	H42420260128nxajcni	01/27/2026	2 PCS Large Thermostat Lock ...	13-6-00-83036	10.39

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Floor Sweeping compound-50 ...	13-6-00-83050	26.24
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Flush valve (urinal diaphragm) ...	13-6-00-83050	10.75
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Exit Sign	13-6-00-84041	32.99
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Gasoline and diesel fuel	13-6-00-85010	547.46
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Gasoline and diesel fuel	13-6-00-85011	400.25
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Keep door closed sign-Comm ...	13-6-13-89000	3.49
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Shootout for 6th Grade Boys- L...	13-7-01-62000	149.00
BMO HARRIS	H42420260128nxajcnit	01/27/2026	La Grange Lions 5th Grade Girl...	13-7-01-62000	149.00
BMO HARRIS	H42420260128nxajcnit	01/27/2026	La Grange Lions 5th Grade Girl...	13-7-01-62000	149.00
BMO HARRIS	H42420260128nxajcnit	01/27/2026	La Grange Lions, 3rd Grade Bo...	13-7-01-62000	290.00
BMO HARRIS	H42420260128nxajcnit	01/27/2026	La Grange Lions Shootouts, 3r...	13-7-01-62000	290.00
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Pickleball marking athletic floo...	13-7-01-79000	38.97
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Traction Pad replacements for...	13-7-01-79000	165.24
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Small beaker for new court cl...	13-7-01-79000	5.83
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Monitor for Basketball Coordi...	13-7-01-79000	99.99
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Senior Brunch & Bingo Refres...	13-7-03-79000	87.42
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Preschool Supplies	13-7-04-79000	107.10
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Dance supplies	13-7-05-62000	35.22
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Dance supplies	13-7-05-62000	40.32
BMO HARRIS	H42420260128nxajcnit	01/27/2026	One way Window Film for Sed...	13-7-05-79000	22.80
BMO HARRIS	H42420260128nxajcnit	01/27/2026	BASE & Preschool iPad Data Pl...	13-7-08-79000	72.48
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Preschool Staff Meeting snacks	13-7-08-79000	16.79
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Preschool supplies	13-7-08-79000	14.99
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Preschool supplies	13-7-08-79000	9.78
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Preschool supplies	13-7-08-79000	65.34
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Wrist bands for Open Gym, O...	13-7-09-78000	80.55
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Wristbands for open gym and...	13-7-09-78000	7.88
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Wristbands for open gym. Op...	13-7-09-78000	25.30
BMO HARRIS	H42420260128nxajcnit	01/27/2026	Fire extinguisher wall & sprink...	16-6-00-73230	92.77
<b>Vendor BMO - BMO HARRIS Total:</b>					<b>11,870.33</b>

Vendor: CA0500 - CANTEEN REFRESHMENT SERVICES

CANTEEN REFRESHMENT SERV..	ORD401444	02/11/2026	WATER MACHINES RENTAL 11...	01-5-00-73030	52.67
CANTEEN REFRESHMENT SERV..	ORD401444	02/11/2026	WATER MACHINES RENTAL 11...	13-5-00-73030	52.67
CANTEEN REFRESHMENT SERV..	ORD423469	02/11/2026	WATER MACHINES RENTAL 2/...	01-5-00-73030	52.67
CANTEEN REFRESHMENT SERV..	ORD423469	02/11/2026	WATER MACHINES RENTAL 2/...	13-5-00-73030	52.67
<b>Vendor CA0500 - CANTEEN REFRESHMENT SERVICES Total:</b>					<b>210.68</b>

Vendor: CA6722 - CASE LOTS INC

CASE LOTS INC	6174	02/11/2026	TP/SOAP/DRAIN CLEANER/FC...	01-6-00-83010	36.48
CASE LOTS INC	6174	02/11/2026	TP/SOAP/DRAIN CLEANER/FC...	01-6-00-83011	207.76
CASE LOTS INC	6174	02/11/2026	TP/SOAP/DRAIN CLEANER/FC...	11-6-00-83010	526.40
CASE LOTS INC	6174	02/11/2026	TP/SOAP/DRAIN CLEANER/FC...	11-6-00-83011	178.08
CASE LOTS INC	6174	02/11/2026	TP/SOAP/DRAIN CLEANER/FC...	13-6-00-83010	36.47
CASE LOTS INC	6174	02/11/2026	TP/SOAP/DRAIN CLEANER/FC...	13-6-00-83011	207.76
CASE LOTS INC	6209	02/25/2026	SPARTAN CLEANERS	01-6-00-83010	109.45
CASE LOTS INC	6209	02/25/2026	SPARTAN CLEANERS	13-6-00-83010	109.45
CASE LOTS INC	6408	02/16/2026	SPARTAN CLEANERS	01-6-00-83010	422.85
CASE LOTS INC	6408	02/16/2026	SPARTAN CLEANERS	13-6-00-83010	422.85
CASE LOTS INC	6617	02/25/2026	FITNESS WIPES	11-6-00-83010	1,052.80
CASE LOTS INC	6619	02/25/2026	HAND SOAP/TP/PAPER TWL/...	01-6-00-83011	186.25
CASE LOTS INC	6619	02/25/2026	HAND SOAP/TP/PAPER TWL/...	01-6-00-83012	221.72
CASE LOTS INC	6619	02/25/2026	HAND SOAP/TP/PAPER TWL/...	11-6-00-83011	159.65
CASE LOTS INC	6619	02/25/2026	HAND SOAP/TP/PAPER TWL/...	13-6-00-83011	186.25
CASE LOTS INC	6619	02/25/2026	HAND SOAP/TP/PAPER TWL/...	13-6-00-83012	221.73
<b>Vendor CA6722 - CASE LOTS INC Total:</b>					<b>4,285.95</b>

Vendor: CH3110 - CHICAGOLAND WHISTLES INC

CHICAGOLAND WHISTLES INC	2401	02/11/2026	LIONS & YDL REFS 1/17-1/31	13-7-01-62200	2,925.00
CHICAGOLAND WHISTLES INC	2427	02/25/2026	LIONS & YDL REFS 2/1-2/14	13-7-01-62200	5,393.00
<b>Vendor CH3110 - CHICAGOLAND WHISTLES INC Total:</b>					<b>8,318.00</b>

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: CIUNIF - CINTAS CORPORATION LOC 344</b>					
CINTAS CORPORATION LOC 3...	4258250259	02/11/2026	MAINT UNIFORMS	01-6-00-81030	47.23
CINTAS CORPORATION LOC 3...	4258250259	02/11/2026	MAINT UNIFORMS	13-6-00-81030	47.23
CINTAS CORPORATION LOC 3...	4258958907	02/11/2026	MAINT UNIFORMS	01-6-00-81030	47.23
CINTAS CORPORATION LOC 3...	4258958907	02/11/2026	MAINT UNIFORMS	13-6-00-81030	47.23
CINTAS CORPORATION LOC 3...	4259781421	02/25/2026	MAINT UNIFORMS	01-6-00-81030	47.23
CINTAS CORPORATION LOC 3...	4259781421	02/25/2026	MAINT UNIFORMS	13-6-00-81030	47.23
CINTAS CORPORATION LOC 3...	4260539289	02/25/2026	MAINT UNIFORMS	01-6-00-81030	47.23
CINTAS CORPORATION LOC 3...	4260539289	02/25/2026	MAINT UNIFORMS	13-6-00-81030	47.23
<b>Vendor CIUNIF - CINTAS CORPORATION LOC 344 Total:</b>					<b>377.84</b>
<b>Vendor: CO7230 - CONSTELLATION NEWENERGY INC</b>					
CONSTELLATION NEWENERGY ..	2365217019-011926	02/11/2026	ELECTRIC-REC CENTER	01-6-20-88000	7,348.39
CONSTELLATION NEWENERGY ..	2365217019-011926	02/11/2026	ELECTRIC-REC CENTER	11-6-20-88000	1,632.98
CONSTELLATION NEWENERGY ..	2365217019-011926	02/11/2026	ELECTRIC-REC CENTER	13-6-20-88000	7,348.39
CONSTELLATION NEWENERGY ..	535991675-011926	02/11/2026	ELECTRIC-WAIOLA	01-6-15-88000	62.91
CONSTELLATION NEWENERGY ..	535991675-011926	02/11/2026	ELECTRIC-WAIOLA	13-6-15-88000	62.91
CONSTELLATION NEWENERGY ..	6174708626-011926	02/11/2026	ELECTRIC-SPRING	01-6-18-88000	39.69
CONSTELLATION NEWENERGY ..	6174708626-011926	02/11/2026	ELECTRIC-SPRING	13-6-18-88000	39.70
CONSTELLATION NEWENERGY ..	1623240946-012226	02/11/2026	ELECTRIC-GORDON	01-6-14-88000	735.23
CONSTELLATION NEWENERGY ..	1623240946-012226	02/11/2026	ELECTRIC-GORDON	13-6-14-88000	735.24
CONSTELLATION NEWENERGY ..	3105899477-012226	02/11/2026	ELECTRIC-GILBERT	01-6-11-88000	178.30
CONSTELLATION NEWENERGY ..	3105899477-012226	02/11/2026	ELECTRIC-GILBERT	13-6-11-88000	178.30
CONSTELLATION NEWENERGY ..	4874118441-012226	02/11/2026	ELECTRIC-SEDGWICK	01-6-12-88000	277.85
CONSTELLATION NEWENERGY ..	4874118441-012226	02/11/2026	ELECTRIC-SEDGWICK	13-6-12-88000	277.86
CONSTELLATION NEWENERGY ..	9643497763-012226	02/11/2026	ELECTRIC-DENNING	01-6-10-88000	230.91
CONSTELLATION NEWENERGY ..	9643497763-012226	02/11/2026	ELECTRIC-DENNING	13-6-10-88000	230.91
<b>Vendor CO7230 - CONSTELLATION NEWENERGY INC Total:</b>					<b>19,379.57</b>
<b>Vendor: AT0621 - D &amp; S AUTOMATICS, INC</b>					
D & S AUTOMATICS, INC	15734	02/11/2026	REC CENTER AUTO DOOR SEN...	01-6-00-81038	58.33
D & S AUTOMATICS, INC	15734	02/11/2026	REC CENTER AUTO DOOR SEN...	11-6-00-81038	58.33
D & S AUTOMATICS, INC	15734	02/11/2026	REC CENTER AUTO DOOR SEN...	13-6-00-81038	58.34
D & S AUTOMATICS, INC	15734	02/11/2026	REC CENTER AUTO DOOR SEN...	18-5-00-93040	1,500.00
<b>Vendor AT0621 - D &amp; S AUTOMATICS, INC Total:</b>					<b>1,675.00</b>
<b>Vendor: DA2510 - DANZAN RYU CHICAGO CORP</b>					
DANZAN RYU CHICAGO CORP	001102026-28	02/16/2026	JUJITSU WINTER PROGRAMS	13-7-01-62000	10,820.00
<b>Vendor DA2510 - DANZAN RYU CHICAGO CORP Total:</b>					<b>10,820.00</b>
<b>Vendor: DI7800 - DIRECT FITNESS SOLUTIONS</b>					
DIRECT FITNESS SOLUTIONS	0605101-IN	02/11/2026	MISC PM REPAIRS	11-7-00-78000	522.32
DIRECT FITNESS SOLUTIONS	0605007-IN	02/11/2026	SERVICE CALL	11-7-00-78000	100.00
DIRECT FITNESS SOLUTIONS	0605007-IN 2	02/16/2026	SERVICE CALL - BALANCE DUE	11-7-00-78000	100.00
<b>Vendor DI7800 - DIRECT FITNESS SOLUTIONS Total:</b>					<b>722.32</b>
<b>Vendor: DI7855 - DIRECTV</b>					
DIRECTV	020916397X260215	02/25/2026	FITNESS CENTER TV SERV & ...	11-5-00-67040	299.98
<b>Vendor DI7855 - DIRECTV Total:</b>					<b>299.98</b>
<b>Vendor: VO4001 - DREW VONDERHUEVEL</b>					
DREW VONDERHUEVEL	LYFT0129-0131	02/11/2026	LYFT TRANSP TO/FROM CONF	01-5-00-54031	61.00
DREW VONDERHUEVEL	LYFT0129-0131	02/11/2026	LYFT TRANSP TO/FROM CONF	13-5-00-54031	61.00
<b>Vendor VO4001 - DREW VONDERHUEVEL Total:</b>					<b>122.00</b>
<b>Vendor: BA2089 - FREYA E. CRAIG SMITH</b>					
FREYA E. CRAIG SMITH	2026-2.1-FIT	02/11/2026	GROUP FITNESS 1/24-2/6 & ...	11-7-00-62100	4,589.50
FREYA E. CRAIG SMITH	2026-2.2-FIT	02/25/2026	GROUP FITNESS 2/6-2/20	11-7-00-62100	4,588.00
<b>Vendor BA2089 - FREYA E. CRAIG SMITH Total:</b>					<b>9,177.50</b>
<b>Vendor: HO4142 - HOME DEPOT CREDIT SERVICES</b>					
HOME DEPOT CREDIT SERVICES	2082402	02/25/2026	MISC DEPT SUP	01-6-00-83038	65.70
HOME DEPOT CREDIT SERVICES	2082402	02/25/2026	MISC DEPT SUP	13-6-00-83038	65.70
HOME DEPOT CREDIT SERVICES	7194675	02/25/2026	SALES TAX REFUND	01-6-00-83010	-3.65
HOME DEPOT CREDIT SERVICES	7194675	02/25/2026	SALES TAX REFUND	13-6-00-83010	-3.65
HOME DEPOT CREDIT SERVICES	7342031	02/25/2026	CLEANING SUP	01-6-00-83010	41.06

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
HOME DEPOT CREDIT SERVICES	7342031	02/25/2026	CLEANING SUP	13-6-00-83010	41.07
HOME DEPOT CREDIT SERVICES	5054132	02/25/2026	BLDG SUP	01-6-00-83012	9.72
HOME DEPOT CREDIT SERVICES	5054132	02/25/2026	BLDG SUP	13-6-00-83012	9.73
HOME DEPOT CREDIT SERVICES	3363644	02/25/2026	CLEANING SUP	01-6-00-83010	143.83
HOME DEPOT CREDIT SERVICES	3363644	02/25/2026	CLEANING SUP	13-6-00-83010	143.84
HOME DEPOT CREDIT SERVICES	5614904	02/25/2026	PAINT SUP	01-6-00-83022	34.14
HOME DEPOT CREDIT SERVICES	5614904	02/25/2026	PAINT SUP	13-6-00-83022	34.15
HOME DEPOT CREDIT SERVICES	4373004	02/25/2026	CLEANING SUP	01-6-00-83010	12.97
HOME DEPOT CREDIT SERVICES	4373004	02/25/2026	CLEANING SUP	13-6-00-83010	12.98
<b>Vendor HO4142 - HOME DEPOT CREDIT SERVICES Total:</b>					<b>607.59</b>
<b>Vendor: HO2110 - HORTON'S OF LA GRANGE</b>					
HORTON'S OF LA GRANGE	203177	02/11/2026	BATTERIES	01-6-00-83012	11.18
HORTON'S OF LA GRANGE	203177	02/11/2026	BATTERIES	13-6-00-83012	11.19
<b>Vendor HO2110 - HORTON'S OF LA GRANGE Total:</b>					<b>22.37</b>
<b>Vendor: JO5990 - JOHNSON CONTROLS US HOLDINGS INC</b>					
JOHNSON CONTROLS US HOLD..	42155081	02/25/2026	QUARTERLY ALARM/SEC REC ...	01-6-00-81014	1,927.38
JOHNSON CONTROLS US HOLD..	42155081	02/25/2026	QUARTERLY ALARM/SEC REC ...	13-6-00-81014	1,927.39
<b>Vendor JO5990 - JOHNSON CONTROLS US HOLDINGS INC Total:</b>					<b>3,854.77</b>
<b>Vendor: WA4157 - KATIE WAGNER</b>					
KATIE WAGNER	4420128	02/11/2026	IPRA CONF HOTEL	01-5-00-54031	157.30
KATIE WAGNER	4420128	02/11/2026	IPRA CONF HOTEL	13-5-00-54031	157.30
<b>Vendor WA4157 - KATIE WAGNER Total:</b>					<b>314.60</b>
<b>Vendor: KE4735 - KEEN EDGE CO.</b>					
KEEN EDGE CO.	482843	02/25/2026	TORO BELT	01-6-00-82011	7.64
KEEN EDGE CO.	482843	02/25/2026	TORO BELT	13-6-00-82011	7.65
<b>Vendor KE4735 - KEEN EDGE CO. Total:</b>					<b>15.29</b>
<b>Vendor: KO8391 - KONE INC</b>					
KONE INC	871925185	02/11/2026	ELEVATOR MONTHLY MAINT ...	01-6-00-81017	129.96
KONE INC	871925185	02/11/2026	ELEVATOR MONTHLY MAINT ...	13-6-00-81017	129.97
<b>Vendor KO8391 - KONE INC Total:</b>					<b>259.93</b>
<b>Vendor: KO2997 - KONICA MINOLTA BUSINESS</b>					
KONICA MINOLTA BUSINESS	52299589	02/11/2026	ACCOMMODATION CREDIT	01-5-00-69120	-38.11
KONICA MINOLTA BUSINESS	52299589	02/11/2026	ACCOMMODATION CREDIT	01-6-00-81031	-16.21
KONICA MINOLTA BUSINESS	52299589	02/11/2026	ACCOMMODATION CREDIT	11-6-00-81031	-38.11
KONICA MINOLTA BUSINESS	52299589	02/11/2026	ACCOMMODATION CREDIT	12-7-00-79000	-1.91
KONICA MINOLTA BUSINESS	52299589	02/11/2026	ACCOMMODATION CREDIT	12-7-00-79000	-53.54
KONICA MINOLTA BUSINESS	52299589	02/11/2026	ACCOMMODATION CREDIT	13-5-00-69120	-38.11
KONICA MINOLTA BUSINESS	52299589	02/11/2026	ACCOMMODATION CREDIT	13-6-00-81031	-16.21
KONICA MINOLTA BUSINESS	506532186	02/11/2026	COPY MACHINE-FITNESS CEN...	11-6-00-81031	63.54
KONICA MINOLTA BUSINESS	506533522	02/11/2026	COPY MACHINE-MAIN OFFICE	01-5-00-69120	26.80
KONICA MINOLTA BUSINESS	506533522	02/11/2026	COPY MACHINE-MAIN OFFICE	01-6-00-81031	11.40
KONICA MINOLTA BUSINESS	506533522	02/11/2026	COPY MACHINE-MAIN OFFICE	12-7-00-79000	37.64
KONICA MINOLTA BUSINESS	506533522	02/11/2026	COPY MACHINE-MAIN OFFICE	13-5-00-69120	26.80
KONICA MINOLTA BUSINESS	506533522	02/11/2026	COPY MACHINE-MAIN OFFICE	13-6-00-81031	11.40
KONICA MINOLTA BUSINESS	506552456	02/11/2026	COPY MACHINE-2ND FLR	01-5-00-69120	11.31
KONICA MINOLTA BUSINESS	506552456	02/11/2026	COPY MACHINE-2ND FLR	01-6-00-81031	4.81
KONICA MINOLTA BUSINESS	506552456	02/11/2026	COPY MACHINE-2ND FLR	12-7-00-79000	15.90
KONICA MINOLTA BUSINESS	506552456	02/11/2026	COPY MACHINE-2ND FLR	13-5-00-69120	11.31
KONICA MINOLTA BUSINESS	506552456	02/11/2026	COPY MACHINE-2ND FLR	13-6-00-81031	4.81
<b>Vendor KO2997 - KONICA MINOLTA BUSINESS Total:</b>					<b>23.52</b>
<b>Vendor: LA6052 - LA GRANGE LOCK</b>					
LA GRANGE LOCK	12613	02/25/2026	SERV CALL & REKEY COMM C...	01-6-00-81041	42.50
LA GRANGE LOCK	12613	02/25/2026	SERV CALL & REKEY COMM C...	13-6-00-81041	42.50
LA GRANGE LOCK	12633	02/25/2026	12 MISC KEYS FOR STAFF/FAC...	01-6-00-81041	88.02
LA GRANGE LOCK	12633	02/25/2026	12 MISC KEYS FOR STAFF/FAC...	13-6-00-81041	88.02
<b>Vendor LA6052 - LA GRANGE LOCK Total:</b>					<b>261.04</b>
<b>Vendor: LY7877 - LYONS ELECTRIC COMPANY INC</b>					
LYONS ELECTRIC COMPANY I...	32797	02/25/2026	CAN LIGHTS/EM LIGHT/TEST ...	01-6-00-81040	1,075.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
LYONS ELECTRIC COMPANY I...	32797	02/25/2026	CAN LIGHTS/EM LIGHT/TEST ...	11-6-00-81040	1,000.00
LYONS ELECTRIC COMPANY I...	32797	02/25/2026	CAN LIGHTS/EM LIGHT/TEST ...	13-6-00-81040	1,075.00
<b>Vendor LY7877 - LYONS ELECTRIC COMPANY INC Total:</b>					<b>3,150.00</b>

**Vendor: MA2100 - MARKET ACCESS CORPORATION**

MARKET ACCESS CORPORATI...	8927	02/25/2026	PDRMA ALC PERMITS FOR 2 R...	13-7-09-57150	390.00
<b>Vendor MA2100 - MARKET ACCESS CORPORATION Total:</b>					<b>390.00</b>

**Vendor: ME5200 - MELVIN PLUMBING SERVICES INC**

MELVIN PLUMBING SERVICES ...	1000	02/11/2026	DRAIN RODDED-CONCESSION...	01-6-00-81042	280.00
MELVIN PLUMBING SERVICES ...	1000	02/11/2026	DRAIN RODDED-CONCESSION...	13-6-00-81042	280.00
MELVIN PLUMBING SERVICES ...	1001	02/11/2026	LEAK REPAIR	01-6-00-81042	816.00
MELVIN PLUMBING SERVICES ...	1001	02/11/2026	LEAK REPAIR	13-6-00-81042	816.00
<b>Vendor ME5200 - MELVIN PLUMBING SERVICES INC Total:</b>					<b>2,192.00</b>

**Vendor: ME6840 - MENARDS**

MENARDS	76350	02/11/2026	ENTRYWAY UTILITY MAT	01-6-00-83012	10.99
MENARDS	76350	02/11/2026	ENTRYWAY UTILITY MAT	11-6-00-83012	10.99
MENARDS	76350	02/11/2026	ENTRYWAY UTILITY MAT	13-6-00-83012	10.99
MENARDS	76790	02/11/2026	PAINT/HAND TOOLS/MISC BL...	01-6-00-83012	41.69
MENARDS	76790	02/11/2026	PAINT/HAND TOOLS/MISC BL...	01-6-00-83022	83.42
MENARDS	76790	02/11/2026	PAINT/HAND TOOLS/MISC BL...	01-6-00-86013	87.50
MENARDS	76790	02/11/2026	PAINT/HAND TOOLS/MISC BL...	13-6-00-83012	41.69
MENARDS	76790	02/11/2026	PAINT/HAND TOOLS/MISC BL...	13-6-00-83022	83.42
MENARDS	76790	02/11/2026	PAINT/HAND TOOLS/MISC BL...	13-6-00-86013	87.49
MENARDS	76854	02/11/2026	PAINT	01-6-00-83022	74.30
MENARDS	76854	02/11/2026	PAINT	13-6-00-83022	74.30
MENARDS	76865	02/11/2026	CONCRETE REPAIR	01-6-00-84030	6.49
MENARDS	76865	02/11/2026	CONCRETE REPAIR	13-6-00-84030	6.50
MENARDS	77219	02/11/2026	OIL	01-6-00-85013	59.96
MENARDS	77219	02/11/2026	OIL	13-6-00-85013	59.96
MENARDS	77449	02/25/2026	MAINT POWER TOOLS	01-6-00-86015	49.98
MENARDS	77449	02/25/2026	MAINT POWER TOOLS	13-6-00-86015	49.99
MENARDS	77456	02/25/2026	LITHIUM BAT FOR T-STAT	11-6-00-83012	7.24
<b>Vendor ME6840 - MENARDS Total:</b>					<b>846.90</b>

**Vendor: MI6887 - MULLICK VENTURES LLC**

MULLICK VENTURES LLC	20250160	02/11/2026	YDL WINTER '26 T-SHIRTS	13-7-01-79000	6,603.75
MULLICK VENTURES LLC	20250161	02/11/2026	YDL WINTER '26 5TH/6TH GIR...	13-7-01-79000	400.00
<b>Vendor MI6887 - MULLICK VENTURES LLC Total:</b>					<b>7,003.75</b>

**Vendor: NA4980 - NAPA AUTO PARTS**

NAPA AUTO PARTS	38874	02/11/2026	ENGINE OIL	01-6-00-85013	44.48
NAPA AUTO PARTS	38874	02/11/2026	ENGINE OIL	13-6-00-85013	44.48
NAPA AUTO PARTS	39341	02/16/2026	OIL FILTERS	01-6-00-82010	36.94
NAPA AUTO PARTS	39341	02/16/2026	OIL FILTERS	13-6-00-82010	36.94
NAPA AUTO PARTS	39569	02/16/2026	SPARK PLUG	01-6-00-82010	3.79
NAPA AUTO PARTS	39569	02/16/2026	SPARK PLUG	13-6-00-82010	3.79
<b>Vendor NA4980 - NAPA AUTO PARTS Total:</b>					<b>170.42</b>

**Vendor: NA1000 - NATIONAL LIFT TRUCK**

NATIONAL LIFT TRUCK	260110652	02/11/2026	MAN LIFT INSPECT-UPRIGHT X...	16-6-00-73230	390.86
NATIONAL LIFT TRUCK	260110653	02/11/2026	MAN LIFT INSPECT-JLG INDUST	16-6-00-73230	188.63
<b>Vendor NA1000 - NATIONAL LIFT TRUCK Total:</b>					<b>579.49</b>

**Vendor: NO1234 - NOVENTECH INC.**

NOVENTECH INC.	29539	02/11/2026	CYBERSECURITY REMEDIATIO...	01-5-00-76500	1,350.00
NOVENTECH INC.	29621	02/11/2026	MICROSOFT APPS	01-5-00-68010	213.32
NOVENTECH INC.	29621	02/11/2026	MICROSOFT APPS	12-7-00-68012	213.32
NOVENTECH INC.	29621	02/11/2026	MICROSOFT APPS	13-5-00-68010	213.32
NOVENTECH INC.	29691	02/11/2026	MANAGED IT SERVICES	01-5-00-68020	1,026.25
NOVENTECH INC.	29691	02/11/2026	MANAGED IT SERVICES	11-5-00-68020	205.25
NOVENTECH INC.	29691	02/11/2026	MANAGED IT SERVICES	12-7-00-68012	674.39
NOVENTECH INC.	29691	02/11/2026	MANAGED IT SERVICES	13-5-00-68020	1,026.25
<b>Vendor NO1234 - NOVENTECH INC. Total:</b>					<b>4,922.10</b>

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: PD0332 - P.D.R.M.A.</b>					
P.D.R.M.A.	INV0002889	02/11/2026	RMI - L. BUCKLEY	16-6-00-53302	70.00
P.D.R.M.A.	SH25083	02/16/2026	LIABILITY INSURANCE	16-5-00-61200	42,182.64
P.D.R.M.A.	0126083H	02/11/2026	GROUP HEALTH COVERAGE	01-21400	31,248.10
<b>Vendor PD0332 - P.D.R.M.A. Total:</b>					<b>73,500.74</b>
<b>Vendor: PH4211 - PHYSICIANS IMMEDIATE CARE CHGO LLC</b>					
PHYSICIANS IMMEDIATE CARE...	28315	02/25/2026	PRE-EMP PHYSICALS (2)	16-6-00-53301	432.00
<b>Vendor PH4211 - PHYSICIANS IMMEDIATE CARE CHGO LLC Total:</b>					<b>432.00</b>
<b>Vendor: PI5185 - PITNEY BOWES FINANCIAL</b>					
PITNEY BOWES FINANCIAL	3107679009	02/25/2026	POSTAGE MACHINE RENTAL 1...	01-5-00-76015	107.56
PITNEY BOWES FINANCIAL	3107679009	02/25/2026	POSTAGE MACHINE RENTAL 1...	13-5-00-76015	107.57
<b>Vendor PI5185 - PITNEY BOWES FINANCIAL Total:</b>					<b>215.13</b>
<b>Vendor: PR1634 - PROLIFIC DIGITAL LLC</b>					
PROLIFIC DIGITAL LLC	1193	02/16/2026	WEBSITE REDESIGN FEB PMT	36-5-00-91909	6,500.00
<b>Vendor PR1634 - PROLIFIC DIGITAL LLC Total:</b>					<b>6,500.00</b>
<b>Vendor: QU5069 - QUILL CORPORATION</b>					
QUILL CORPORATION	47608789	02/11/2026	REWARDS+ ANNUAL MEMBE...	01-5-00-73040	49.99
QUILL CORPORATION	47608789	02/11/2026	REWARDS+ ANNUAL MEMBE...	13-5-00-73040	50.00
QUILL CORPORATION	47659560	02/25/2026	PAPER & FOLDERS	01-5-00-73010	19.99
QUILL CORPORATION	47659560	02/25/2026	PAPER & FOLDERS	01-5-00-73011	11.24
QUILL CORPORATION	47659560	02/25/2026	PAPER & FOLDERS	13-5-00-73010	20.00
QUILL CORPORATION	47659560	02/25/2026	PAPER & FOLDERS	13-5-00-73011	11.25
<b>Vendor QU5069 - QUILL CORPORATION Total:</b>					<b>162.47</b>
<b>Vendor: RJ1300 - RJ O'NEIL INC</b>					
RJ O'NEIL INC	203966	02/11/2026	NITRO REFILLS/T-STATS/P-TR...	01-6-00-81010	542.54
RJ O'NEIL INC	203966	02/11/2026	NITRO REFILLS/T-STATS/P-TR...	13-6-00-81010	542.55
RJ O'NEIL INC	204180	02/11/2026	MUA INDUCER MOTOR REPLA...	01-6-00-81010	677.00
RJ O'NEIL INC	204180	02/11/2026	MUA INDUCER MOTOR REPLA...	13-6-00-81010	677.00
RJ O'NEIL INC	204357	02/11/2026	HVAC QUARTERLY MAINT	01-6-00-81010	2,040.18
RJ O'NEIL INC	204357	02/11/2026	HVAC QUARTERLY MAINT	11-6-00-81010	453.39
RJ O'NEIL INC	204357	02/11/2026	HVAC QUARTERLY MAINT	13-6-00-81010	2,040.18
RJ O'NEIL INC	204466	02/25/2026	RTU3 MODULE REPLACEMENT	01-6-00-81010	507.50
RJ O'NEIL INC	204466	02/25/2026	RTU3 MODULE REPLACEMENT	13-6-00-81010	507.50
<b>Vendor RJ1300 - RJ O'NEIL INC Total:</b>					<b>7,987.84</b>
<b>Vendor: RO6010 - ROCK 'n' KIDS INC</b>					
ROCK 'n' KIDS INC	LAGWI26	02/11/2026	TOT ROCK/KID ROCK	13-7-05-62000	1,035.00
<b>Vendor RO6010 - ROCK 'n' KIDS INC Total:</b>					<b>1,035.00</b>
<b>Vendor: RU1058 - RUSSO'S POWER EQUIPMENT INC</b>					
RUSSO'S POWER EQUIPMENT ...	SPI21424548	02/25/2026	BAGGED SALT	01-6-00-84051	522.84
RUSSO'S POWER EQUIPMENT ...	SPI21424548	02/25/2026	BAGGED SALT	13-6-00-84051	522.84
<b>Vendor RU1058 - RUSSO'S POWER EQUIPMENT INC Total:</b>					<b>1,045.68</b>
<b>Vendor: SFX100 - ST. FRANCIS XAVIER PARISH</b>					
ST. FRANCIS XAVIER PARISH	RENT2025-2026	02/11/2026	SFX BASE 2025-26 ANNUAL FEE	12-7-00-64000	3,600.00
<b>Vendor SFX100 - ST. FRANCIS XAVIER PARISH Total:</b>					<b>3,600.00</b>
<b>Vendor: TM1126 - T-MOBILE USA, INC.</b>					
T-MOBILE USA, INC.	999229837-012126	02/11/2026	GORDON WIFI 12/21-1/20	01-5-00-67011	19.92
T-MOBILE USA, INC.	999229837-012126	02/11/2026	GORDON WIFI 12/21-1/20	13-5-00-67011	19.93
<b>Vendor TM1126 - T-MOBILE USA, INC. Total:</b>					<b>39.85</b>
<b>Vendor: VI5006 - VILLAGE OF LA GRANGE</b>					
VILLAGE OF LA GRANGE	10336200-012626	02/11/2026	WATER-SPRING	01-6-18-88200	39.24
VILLAGE OF LA GRANGE	10336200-012626	02/11/2026	WATER-SPRING	13-6-18-88200	39.25
VILLAGE OF LA GRANGE	11353500-012626	02/11/2026	WATER-GILBERT TENNIS CTS	01-6-11-88200	46.30
VILLAGE OF LA GRANGE	11353500-012626	02/11/2026	WATER-GILBERT TENNIS CTS	13-6-11-88200	46.30
VILLAGE OF LA GRANGE	11376600-012626	02/11/2026	WATER-GILBERT BLDG	01-6-11-88200	46.30
VILLAGE OF LA GRANGE	11376600-012626	02/11/2026	WATER-GILBERT BLDG	13-6-11-88200	46.30
VILLAGE OF LA GRANGE	11376800-012626	02/11/2026	WATER-GILBERT HYDRANT	01-6-11-88200	39.24

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
VILLAGE OF LA GRANGE	11376800-012626	02/11/2026	WATER-GILBERT HYDRANT	13-6-11-88200	39.25
				<b>Vendor VI5006 - VILLAGE OF LA GRANGE Total:</b>	<b>342.18</b>
<b>Vendor: TH6054 - VINCE DORAN</b>					
VINCE DORAN	4-020526	02/11/2026	COACHES-JANUARY	13-7-01-62000	3,240.00
				<b>Vendor TH6054 - VINCE DORAN Total:</b>	<b>3,240.00</b>
					<b>Grand Total: 202,023.86</b>

## Report Summary

## Fund Summary

Fund	Expense Amount	Payment Amount
01 - General	61,819.66	61,819.66
11 - Fitness Center	16,307.38	16,307.38
12 - Before & After School	8,595.63	8,595.63
13 - Recreation	63,944.29	63,944.29
16 - Liability Insurance	43,356.90	43,356.90
18 - Special Recreation	1,500.00	1,500.00
36 - Capital Projects	6,500.00	6,500.00
<b>Grand Total:</b>	<b>202,023.86</b>	<b>202,023.86</b>

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
01-21400	INSURANCE DEDUCTIONS	31,248.10	31,248.10
01-5-00-54031	CONF- PROF - IPRA/IAPD	218.30	218.30
01-5-00-60011	BANNERS/ SIGNS/ NAME...	128.33	128.33
01-5-00-60020	ADVERTISING	39.44	39.44
01-5-00-60030	MARKETING	760.13	760.13
01-5-00-61000	LEGAL SERVICES - MON...	1,354.50	1,354.50
01-5-00-61013	CONTRACTUAL - SPECIAL...	762.00	762.00
01-5-00-66025	DUES - PROF - CERTIFICA...	419.00	419.00
01-5-00-66026	DUES - PROF - UNFORES...	52.50	52.50
01-5-00-66042	PUBLICATIONS	69.65	69.65
01-5-00-67011	PHONE - LOCAL SERVICE	739.03	739.03
01-5-00-67040	HIGH SPEED INTERNET	180.58	180.58
01-5-00-68010	SOFTWARE CONTRACT -...	213.32	213.32
01-5-00-68020	ONSITE SUPPORT	1,026.25	1,026.25
01-5-00-69120	PUBLIC INFO FLYER PRIN...	0.00	0.00
01-5-00-71013	EXP ACCT - DIR OF FINA...	34.10	34.10
01-5-00-73010	PAPER, ENVELOPES, LAB...	19.99	19.99
01-5-00-73011	FOLDERS, BINDERS, IND...	11.24	11.24
01-5-00-73023	DESK SUPPLIES	4.48	4.48
01-5-00-73030	WATER SERVICE	105.34	105.34
01-5-00-73040	OFFICE SUPPLIES - MISC	49.99	49.99
01-5-00-75010	FURNITURE	64.00	64.00
01-5-00-76015	POSTAGE MACHINE REN...	107.56	107.56
01-5-00-76500	CONTINGENCY	1,350.00	1,350.00
01-6-00-81010	HVAC CONTRACT	3,767.22	3,767.22
01-6-00-81014	SECURITY SERVICE & TES...	1,927.38	1,927.38
01-6-00-81017	ELEVATOR	129.96	129.96
01-6-00-81030	MAIN UNIFORMS	188.92	188.92
01-6-00-81031	COPY MACHINE	0.00	0.00
01-6-00-81038	REC CENTER FACILITY RE...	58.33	58.33
01-6-00-81040	ELECTRICAL REPAIRS	1,075.00	1,075.00
01-6-00-81041	LOCK/ KEY SERVICE	133.37	133.37
01-6-00-81042	PLUMBING/IRRIGATION ...	1,096.00	1,096.00
01-6-00-82010	REPAIRS - VEHICLE	40.73	40.73
01-6-00-82011	REPAIRS - EQUIP	1,829.46	1,829.46
01-6-00-83010	CLEANING SUPPLIES	762.99	762.99
01-6-00-83011	BATHROOM SUPPLIES	394.01	394.01
01-6-00-83012	BUILDING SUPPLIES	353.69	353.69
01-6-00-83022	PAINT	191.86	191.86
01-6-00-83036	HVAC SUPPLIES	10.40	10.40
01-6-00-83038	DEPT SUPPLIES	65.70	65.70
01-6-00-83050	MAIN SUPPLIES - UNFOR...	36.99	36.99
01-6-00-84030	CONCRETE BAGS/ BULK	6.49	6.49
01-6-00-84041	MISC HARDWARE	33.00	33.00
01-6-00-84051	BAGGED SALT	522.84	522.84
01-6-00-85010	PETRO PROD - DIESEL	547.46	547.46

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
01-6-00-85011	PETRO PROD - GASOLINE	400.25	400.25
01-6-00-85013	PETRO PROD - GREASE/ ...	104.44	104.44
01-6-00-86013	TOOLS - HAND	87.50	87.50
01-6-00-86015	TOOLS - MAIN - POWER	49.98	49.98
01-6-10-88000	ELECTRIC - DENNING	230.91	230.91
01-6-11-88000	ELECTRIC - GILBERT	178.30	178.30
01-6-11-88200	WATER - GILBERT	131.84	131.84
01-6-12-88000	ELECTRIC - SEDGWICK	277.85	277.85
01-6-13-89000	REPAIRS - COMMUNITY ...	3.50	3.50
01-6-14-88000	ELECTRIC - GORDON	735.23	735.23
01-6-15-88000	ELECTRIC - WAIOLA	62.91	62.91
01-6-18-88000	ELECTRIC - SPRING	39.69	39.69
01-6-18-88200	WATER - SPRING	39.24	39.24
01-6-20-88000	ELECTRIC - EAST AVE	7,348.39	7,348.39
11-5-00-67040	HIGH SPEED INTERNET/ ...	299.98	299.98
11-5-00-68020	ONSITE SUPPORT	205.25	205.25
11-5-00-73023	DESK SUPPLIES	17.00	17.00
11-6-00-81010	HVAC CONTRACT	453.39	453.39
11-6-00-81031	COPY MACHINE SERVICE	25.43	25.43
11-6-00-81038	REC CENTER FACILITY RE...	58.33	58.33
11-6-00-81040	ELECTRICAL REPAIRS	1,000.00	1,000.00
11-6-00-81041	LOCK/KEY SERVICE	2.85	2.85
11-6-00-83010	CLEANING SUPPLIES	1,579.20	1,579.20
11-6-00-83011	BATHROOM SUPPLIES	337.73	337.73
11-6-00-83012	BUILDING SUPPLIES	57.22	57.22
11-6-20-88000	ELECTRIC - EAST AVE	1,632.98	1,632.98
11-7-00-62100	FITNESS INSTRUCTORS	9,177.50	9,177.50
11-7-00-78000	EQUIPMENT REPAIRS &...	1,417.41	1,417.41
11-7-00-79000	MEMBERSHIP SUPPLIES	43.11	43.11
12-5-00-61000	LEGAL SERVICES	290.25	290.25
12-7-00-64000	FACILITY RENTAL	3,600.00	3,600.00
12-7-00-67033	MOBILE PHONE	33.04	33.04
12-7-00-68012	COMPUTER SOFTWARE/...	887.71	887.71
12-7-00-75026	COMPUTERS	253.68	253.68
12-7-00-79000	SUPPLIES - ADMIN	-1.91	-1.91
12-7-21-79000	SUPPLIES - BARNSDALE	167.89	167.89
12-7-21-79110	FOOD - BARNSDALE	561.11	561.11
12-7-22-79000	SUPPLIES - CONGRESS P...	56.98	56.98
12-7-22-79110	FOOD - CONGRESS PARK	459.96	459.96
12-7-23-79000	SUPPLIES - COSSITT	94.62	94.62
12-7-23-79110	FOOD - COSSITT	459.96	459.96
12-7-24-79110	FOOD - FOREST RD	459.97	459.97
12-7-25-79000	SUPPLIES - OGDEN	97.22	97.22
12-7-25-79110	FOOD - OGDEN	642.02	642.02
12-7-27-79000	SUPPLIES - ST FRANCES	42.45	42.45
12-7-27-79110	FOOD - ST FRANCES	490.68	490.68
13-5-00-54031	CONF- PROF - IPRA/IAPD	218.30	218.30
13-5-00-55022	TOLLS	20.00	20.00
13-5-00-60011	BANNERS/SIGNS/NAME ...	128.32	128.32
13-5-00-60030	MARKETING	57.37	57.37
13-5-00-61000	LEGAL SERVICES - MON...	290.25	290.25
13-5-00-61013	CONTRACTUAL - SPECIAL...	762.00	762.00
13-5-00-66025	DUES - PROF - CERTIFICA...	435.00	435.00
13-5-00-66026	DUES - PROF - UNFORES...	52.50	52.50
13-5-00-66042	PUBLICATIONS	69.65	69.65
13-5-00-67011	PHONE - LOCAL SERVICE	739.05	739.05
13-5-00-67040	HIGH SPEED INTERNET	180.58	180.58
13-5-00-68010	SOFTWARE CONTRACT -...	213.32	213.32

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
13-5-00-68020	ONSITE SUPPORT	1,026.25	1,026.25
13-5-00-69120	PUBLIC INFO FLYER PRIN...	0.00	0.00
13-5-00-72020	STAFF MTG ALLOWANCE	84.38	84.38
13-5-00-73010	PAPER, ENVELOPES, LAB...	20.00	20.00
13-5-00-73011	FOLDERS, BINDERS, IND...	11.25	11.25
13-5-00-73023	DESK SUPPLIES	4.47	4.47
13-5-00-73030	WATER SERVICE	105.34	105.34
13-5-00-73040	OFFICE SUPPLIES MISC	50.00	50.00
13-5-00-75010	FURNITURE	64.00	64.00
13-5-00-76015	POSTAGE MACHINE REN...	107.57	107.57
13-6-00-81010	HVAC CONTRACT	3,767.23	3,767.23
13-6-00-81014	SECURITY SERVICE & TES...	1,927.39	1,927.39
13-6-00-81017	ELEVATOR	129.97	129.97
13-6-00-81030	MAIN UNIFORMS	188.92	188.92
13-6-00-81031	COPY MACHINE	0.00	0.00
13-6-00-81038	REC CENTER FACILITY RE...	58.34	58.34
13-6-00-81040	ELECTRICAL REPAIRS	1,075.00	1,075.00
13-6-00-81041	LOCK/KEY SERVICE	133.36	133.36
13-6-00-81042	PLUMBING/IRRIGATION ...	1,096.00	1,096.00
13-6-00-82010	REPAIRS - VEHICLE	40.73	40.73
13-6-00-82011	REPAIRS - EQUIP	1,829.47	1,829.47
13-6-00-83010	CLEANING SUPPLIES	763.01	763.01
13-6-00-83011	BATHROOM SUPPLIES	394.01	394.01
13-6-00-83012	BUILDING SUPPLIES	353.70	353.70
13-6-00-83022	PAINT	191.87	191.87
13-6-00-83036	HVAC SUPPLIES	10.39	10.39
13-6-00-83038	DEPT SUPPLIES	65.70	65.70
13-6-00-83050	MAIN SUPPLIES - UNFOR...	36.99	36.99
13-6-00-84030	CONCRETE BAGS/ BULK	6.50	6.50
13-6-00-84041	MISC HARDWARE	32.99	32.99
13-6-00-84051	BAGGED SALT	522.84	522.84
13-6-00-85010	PETRO PROD - DIESEL	547.46	547.46
13-6-00-85011	PETRO PROD - GASOLINE	400.25	400.25
13-6-00-85013	PETRO PROD - GREASE/ ...	104.44	104.44
13-6-00-86013	TOOLS - HAND	87.49	87.49
13-6-00-86015	TOOLS - MAIN - POWER	49.99	49.99
13-6-10-88000	ELECTRIC - DENNING	230.91	230.91
13-6-11-88000	ELECTRIC - GILBERT	178.30	178.30
13-6-11-88200	WATER - GILBERT	131.85	131.85
13-6-12-88000	ELECTRIC - SEDGWICK	277.86	277.86
13-6-13-89000	REPAIRS - COMMUNITY ...	3.49	3.49
13-6-14-88000	ELECTRIC - GORDON	735.24	735.24
13-6-15-88000	ELECTRIC - WAIOLA	62.91	62.91
13-6-18-88000	ELECTRIC - SPRING	39.70	39.70
13-6-18-88200	WATER - SPRING	39.25	39.25
13-6-20-88000	ELECTRIC - EAST AVE	7,348.39	7,348.39
13-7-01-62000	CONTRACTUAL - ATHLET...	18,800.00	18,800.00
13-7-01-62200	ATHLETIC OFFICIALS	8,318.00	8,318.00
13-7-01-79000	SUPPLIES - ATHLETICS	7,313.78	7,313.78
13-7-03-79000	SUPPLIES - SPEC INT & S...	87.42	87.42
13-7-04-79000	SUPPLIES - SPEC EVTS/ T...	107.10	107.10
13-7-05-62000	CONTRACTUAL - PERFO...	1,110.54	1,110.54
13-7-05-79000	SUPPLIES - PERFORMING...	22.80	22.80
13-7-08-79000	SUPPLIES - PRESCHOOL	179.38	179.38
13-7-09-57150	ALCOHOL PERMITS - PA...	390.00	390.00
13-7-09-78000	EQUIP - OPEN GYM	113.73	113.73
16-5-00-61200	LIABILITY INSURANCE	42,182.64	42,182.64
16-6-00-53301	PRE-EMPLOYMENT PHYS...	432.00	432.00

**Account Summary**

Account Number	Account Name	Expense Amount	Payment Amount
16-6-00-53302	PDRMA TRAINING	70.00	70.00
16-6-00-73230	EQUIP - SAFETY INSPECT...	672.26	672.26
18-5-00-93040	ADA COMPLIANCE	1,500.00	1,500.00
36-5-00-91909	WEBSITE UPDATE	6,500.00	6,500.00
	<b>Grand Total:</b>	<b>202,023.86</b>	<b>202,023.86</b>

**Project Account Summary**

Project Account Key	Expense Amount	Payment Amount
**None**	202,023.86	202,023.86
	<b>Grand Total:</b>	<b>202,023.86</b>



Park District of La Grange, IL

# Expense Approval Report

## By Vendor Name

Post Dates 2/1/2026 - 2/28/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 4863-961 - Carmen Aguilar</b>					
Carmen Aguilar	INV0002892	02/16/2026	Actv 113537-02 Class Refund	13-24200	130.00
<b>Vendor 4863-961 - Carmen Aguilar Total:</b>					<b>130.00</b>
<b>Vendor: 30553-963 - Denise Plasky</b>					
Denise Plasky	INV0002894	02/16/2026	Actv 133056-01 Class Refund	13-24200	13.00
<b>Vendor 30553-963 - Denise Plasky Total:</b>					<b>13.00</b>
<b>Vendor: 32034-862 - Mary Ann Hejna</b>					
Mary Ann Hejna	INV0002893	02/16/2026	Actv 133056-01 Class Refund	13-24200	10.00
<b>Vendor 32034-862 - Mary Ann Hejna Total:</b>					<b>10.00</b>
<b>Vendor: 25291-964 - Philip Wille</b>					
Philip Wille	INV0002895	02/16/2026	Actv 133056-01 Class Refund	13-24200	11.00
<b>Vendor 25291-964 - Philip Wille Total:</b>					<b>11.00</b>
<b>Vendor: 34450-965 - Samantha Stratas</b>					
Samantha Stratas	INV0002896	02/24/2026	Rsv# 1526007 Refund	13-24200	100.00
<b>Vendor 34450-965 - Samantha Stratas Total:</b>					<b>100.00</b>
<b>Grand Total:</b>					<b>264.00</b>

## Report Summary

### Fund Summary

Fund	Expense Amount	Payment Amount
13 - Recreation	264.00	264.00
<b>Grand Total:</b>	<b>264.00</b>	<b>264.00</b>

### Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
13-24200	HOUSEHOLD BALANCES	264.00	264.00
	<b>Grand Total:</b>	<b>264.00</b>	<b>264.00</b>

### Project Account Summary

Project Account Key	Expense Amount	Payment Amount
**None**	264.00	264.00
	<b>Grand Total:</b>	<b>264.00</b>



Park District of La Grange, IL

# Expense Approval Report

## By Vendor Name

Post Dates 2/1/2026 - 2/28/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: AF1000 - AFLAC</b>					
AFLAC	INV0002898	02/04/2026	AFLAC	01-21401	64.10
<b>Vendor AF1000 - AFLAC Total:</b>					<b>64.10</b>
<b>Vendor: CO6347 - COMCAST CABLE</b>					
COMCAST CABLE	INV0002897	02/10/2026	INTERNET	01-5-00-67040	140.35
COMCAST CABLE	INV0002897	02/10/2026	INTERNET	13-5-00-67040	140.35
<b>Vendor CO6347 - COMCAST CABLE Total:</b>					<b>280.70</b>
<b>Vendor: DE2110 - DELUXE</b>					
DELUXE	INV0002900	02/20/2026	FNBC DEPOSIT TICKETS	01-5-00-65001	107.57
<b>Vendor DE2110 - DELUXE Total:</b>					<b>107.57</b>
<b>Vendor: IMRF - ILLINOIS MUNICIPAL RETIREMENT</b>					
ILLINOIS MUNICIPAL RETIREM...	INV0002901	02/09/2026	IMRF MONTHLY REMITTANCE	01-21300	22,667.95
<b>Vendor IMRF - ILLINOIS MUNICIPAL RETIREMENT Total:</b>					<b>22,667.95</b>
<b>Vendor: WA4702 - WASTE MANAGEMENT</b>					
WASTE MANAGEMENT	INV0002902	02/24/2026	WASTE SERVICES	01-6-00-81020	378.23
WASTE MANAGEMENT	INV0002902	02/24/2026	WASTE SERVICES	13-6-00-81020	378.22
<b>Vendor WA4702 - WASTE MANAGEMENT Total:</b>					<b>756.45</b>
<b>Grand Total:</b>					<b>23,876.77</b>

## Report Summary

### Fund Summary

Fund	Expense Amount	Payment Amount
01 - General	23,358.20	23,358.20
13 - Recreation	518.57	518.57
<b>Grand Total:</b>	<b>23,876.77</b>	<b>23,876.77</b>

### Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
01-21300	RETIREMENT DEDUCTIO...	22,667.95	22,667.95
01-21401	AFLAC DEDUCTIONS	64.10	64.10
01-5-00-65001	BANK SERVICE CHARGES	107.57	107.57
01-5-00-67040	HIGH SPEED INTERNET	140.35	140.35
01-6-00-81020	DUMPSTER SERVICE	378.23	378.23
13-5-00-67040	HIGH SPEED INTERNET	140.35	140.35
13-6-00-81020	DUMPSTER SERVICE	378.22	378.22
<b>Grand Total:</b>		<b>23,876.77</b>	<b>23,876.77</b>

### Project Account Summary

Project Account Key	Expense Amount	Payment Amount
**None**	23,876.77	23,876.77
<b>Grand Total:</b>	<b>23,876.77</b>	<b>23,876.77</b>



# Staff Reports

**Park District of La Grange  
March 2026  
Board Report**

**Jennifer Bechtold, CPRE  
Executive Director**

- We are thrilled to announce that we have been awarded \$100,000 in grant funding from the United States Tennis Association (USTA) for our recent application. The maximum award available was \$104,622.00, representing 50% of the total project cost, and we are extremely proud to have secured nearly the full eligible amount. This funding will be added directly to our referendum projects and brings the total outside grant support to approximately \$1.3 million, including \$600,000 from the OSLAD grant for Gilbert Park, \$600,000 from the OSLAD grant for Sedgwick Park, and now \$100,000 from USTA. These grants are incredibly important as they allow us to stretch referendum dollars further, reduce the burden on taxpayers, and enhance the overall scope and quality of improvements for our community.
- We are also pleased to provide an update on the Waiola OSLAD grant in the amount of \$600,000, supporting a projected \$1.2 million park improvement project. The two-year grant term concludes on March 31, 2026, and staff is currently working through the closeout process to ensure all required documentation and reimbursement materials are submitted in a timely manner. We are proud to have completed the project within the designated two-year timeframe and are excited to deliver a newly improved and welcoming park space for our residents and the broader community. This investment represents a significant enhancement to Waiola and reflects our continued commitment to leveraging grant funding to maximize community impact.
- The Park District continues to make great progress on the 2024 Referendum Projects.

Grading on the Gordon main soccer field is anticipated to begin the week of March 9, pending weather conditions. Landscaping is currently being installed around the bandshell, and areas requiring restoration throughout the park are being prepared. Snow fencing will be removed over the next couple of weeks; however, new fencing will be installed around the Gordon main soccer field to allow the turf to properly establish and prevent use during the restoration period.

Staff are finishing the community gardens at Denning Park, which are anticipated to be completed over the next couple of weeks, pending weather conditions. Staff are also working on permits and preparing bid documents for the restroom project. Work on the Denning soccer field is expected to begin once the Gordon soccer field project is completed.

As noted in last month's report, Gilbert Park is currently in the planning stages. Required permits have been submitted to both the Village and the Metropolitan Water Reclamation District (MWRD). Fencing is anticipated to be installed in early April.

As noted in last month's report, Sedgwick Park is currently in the planning stages. The Village permit has been submitted, and staff anticipates submitting the Metropolitan Water Reclamation District (MWRD) permit in the near future. Fencing is scheduled to be installed in early April in preparation for the upcoming improvements.



**United States Tennis Association**  
10000 USTA Boulevard  
Orlando, FL 32827  
407.675.2500  
usta.com

March 2, 2026

Jenny Bechtold  
Park District of La Grange  
536 East Avenue  
La Grange, IL 60525

*re: USTA Tennis Venue Services Grant, 25IL32895: Gilbert Park (La Grange, IL)*

Dear Jenny,

Congratulations! We are pleased to inform you that the Park District of La Grange has been selected to receive **\$100,000** in USTA Tennis Venue Services Funding for the reconstruction of three (3) 78' tennis courts complete with two (2) 60' blended tennis playing lines at Gilbert Park.

The grant funds will be distributed when the project is complete, and the attached accountability form is returned and approved. These funds will be available for 12 months from the date of this letter. After this time, your grant funds may be forfeited. Please note that any changes to the scope of work after receipt of this letter requires written approval by the USTA. This award is based on the satisfactory completion of our technical review process and funds have been awarded based on the documentation provided and subsequently approved by the USTA. Any changes inconsistent with the submitted design drawings, including the addition of other playing lines will void your funding award.

The USTA hopes you use this opportunity to publicize your facility and tennis in your community. The USTA would like to celebrate the announcement with you; please call your National Project Consultant if you need additional information or to coordinate interviews with USTA staff as you announce the grant.

A goal of the grant is to provide communities access to safe, appealing, and functional tennis environments, and we are happy to partner with the Park District of La Grange to help achieve this goal in La Grange. The essence of this initiative is to assist communities, leveraging their tennis facilities to promote lifelong healthy activity, and to improve their programming by advancing the latest tennis innovations for all program types.

Thank you for your efforts to promote the game of tennis in your community.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Carlson", written over a thin horizontal line.

Todd Carlson  
Senior Director, Tennis Venue Services, Parks, & CTAs  
United States Tennis Association

Cc: Chad Doctor, Executive Director, USTA Midwest  
Kylie York, Director of Facilities and District Partnerships, USTA Midwest  
Heather Blythe, Consultant, USTA Facility Projects

**Park District of La Grange  
March 2026  
Board Report**

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

**ACCOUNTING / FINANCE / PAYROLL / TREASURY**

Accounts Payable

No new material at this time.

Audit

No new material at this time.

Budget

After months of dedicated work on the 2026-2027 budget, staff have completed all budget meetings and a thorough review with the Board Finance Chair. We will be presenting the first draft of the FY26/27 budget at this month's board meeting. Following the presentation, the budget will be displayed for the required 30-day period, with final approval anticipated at the April board meeting.

Finance

No new material at this time.

Property Tax Revenue

The District received 3 property tax distribution installments in February totaling \$1,175,366.91. The detailed breakdown of these distributions is not yet available. The County will provide that information once it is finalized. To date we have received approximately 97% of our funds levied for TY 2024.

Tax Year 2025 First Installment property tax bills were mailed out and are due April 1, 2026.

**HUMAN RESOURCES**

Annual ACA reporting for calendar year 2025 was completed as of February 27, 2026 for the District. All documentation was transmitted to the Internal Revenue Service.

**Park District of La Grange  
March 2026  
Board Report**

**Kevin Miller  
Director of Recreation**

**Athletics**

- The Winter Youth Developmental Basketball League and La Grange Lions Travel Basketball seasons will come to an end the week of March 9<sup>th</sup>. Surveys to both programs went out the week of March 2<sup>nd</sup>.
- The spring season of NFL Flag Football League continues to grow in enrollment. The league is scheduled to begin the week of April 13<sup>th</sup>. Marketing will efforts are being focused on the 5<sup>th</sup>/6<sup>th</sup> grade boy's and girl's divisions, as we would need 10 additional players to host the girl's division and several more for the boys. Below is a breakdown of current enrollments.

<b>Division</b>	<b>Enrollment</b>
1 <sup>st</sup> -2 <sup>nd</sup> Grade Co-Ed	62
3 <sup>rd</sup> -4 <sup>th</sup> Grade Boys	25
3 <sup>rd</sup> -4 <sup>th</sup> Grade Girls	21
5 <sup>th</sup> -6 <sup>th</sup> Grade Boys	9
5 <sup>th</sup> -6 <sup>th</sup> Grade Girls	2

- Tryouts for the 2026/2027 La Grange Lions Travel Basketball Program will take place on June 6<sup>th</sup>, 7<sup>th</sup>, and 13<sup>th</sup>.

**Special Events/Trips**

- In the month of February, we ran Family Bingo Night on February 6<sup>th</sup>, as well as an adult/senior trip. The trip took place on February 28<sup>th</sup> to the Metropolis Art Centre to see *The Play that Goes Wrong*. There were 5 participants on this trip.
- At the end of March, the Recreation Department will host it' annual Easter events, which include, Breakfast with the Bunny, Tween Flashlight Egg Hunt, Youth Egg Hunt, and Doggie Egg Hunt.

**Preschool**

- Registration for the 2026/2027 Preschool Year is slated to open to residents and returning preschool families on March 11<sup>th</sup>, with non-resident registration beginning on March 18<sup>th</sup>.

**BASE**

- District 102 held Kindergarten Open Houses in February. Andrew Vogrin and Bianca Galicia ran a BASE table at the Open House events for Barnsdale and Congress Park schools.
- Registration for the 2026/2027 BASE school year will take place the week April 20<sup>th</sup>. Barnsdale, Ogden, Cossitt, and SFX will have their own registration days during that week. Congress Park and Forest Road will have registrations on the same day.
- Andrew Vogrin and Bianca Galicia are currently interviewing for 2-3 additional BASE staff, as we have had several resignations the past few weeks due to schedule conflicts and spring sports for our high school staff.

**Summer Day Camp**

- Registration for the 2026 summer season opened on February 18<sup>th</sup> for residents and the 25<sup>th</sup> for non-residents. Registration went smoothly this year with no known issues for online registration. This year, registration was strictly for the regular camp hours, with registration for Before Care and After Care taking place on March 4<sup>th</sup>. We believe this alleviated a number of issues that we experienced in the past. Below is a breakdown of current camp enrollments through March 4<sup>th</sup>.

	Mighty Munchkins		Trailblazers		Discovery Crew		Adventure	
	K-1st Grade		2nd-3rd Grade		4th-5th Grade		6th-7th Grade	
Week	Registered	WL	Registered	WL	Registered	WL	Registered	WL
1	48	11	45	5	39	0	7	0
2	48	13	46	10	41	1	5	0
3	47	10	47	15	42	1	8	0
4	43	9	44	6	37	0	8	0
5	47	15	49	16	42	1	9	0
6	47	12	46	11	42	2	3	0
7	47	15	48	16	39	0	10	0
8	49	14	46	15	42	0	8	0
9	47	16	49	14	41	0	10	0
<b>Total</b>	<b>423</b>	<b>115</b>	<b>420</b>	<b>108</b>	<b>365</b>	<b>5</b>	<b>68</b>	<b>0</b>

- The Recreation Team is actively hiring for camp staff. As of March 4<sup>th</sup>, we have submitted offers to 24 applicants for Site Lead and Counselor positions for summer camp. There are 2-3 Counselor positions and 1 Site Lead position we are still looking to fill. We anticipate wrapping up the hiring process over the next few weeks.

**Marketing**

- The winter/spring brochure has received over 19,300 views as of March 3rd.
- Progress continues to be made on the new PDLG website. We are at the stage where Prolific is working on the wireframes for the site.
- Marketing Specialist, Katie Wagner, continues to secure event and advertising sponsors. To date, we have secured \$13,000 in event sponsorship for 2026 and \$3,000 in digital advertising.
- Social Media accounts, fliers and e-newsletters were updated with current content. The following are statistics from our Social Media Accounts and FunBytes from 2/3/26 – 3/3/26. The percentages are in comparison to the prior month.

Facebook

	PDLG	LGFC
Viewers	42,300 -8.7%	2,700 -76%
Interactions	199 0%	35 -80%
Visits	911 -13.3%	227 -64.4%
Follows	35 -5.4%	4 -50%

Instagram

	PDLG	LGFC
Reach	945 +19%	295 -70%
Content Interactions	125 +28.9%	33 -70%
Visits	204 -14%	112 +54.1%
Follows	32 +3.2%	17 -5.4%

	Feb. 3 FunBytes	Feb. Board Report	Feb. 10 FunBytes	Feb. 17 FunBytes	Feb. 24 FunBytes
Total Opens	2,818	2,979	3,088	2,880	2,627
Open %	48.3%	51.1%	52.9%	49.3%	44.9%
Total Clicks	82	60	94	116	93
Click %	1.4%	1%	1.6%	2%	1.6%
Unsubscribes	37	New Subscrib ers	55		

**Recreation Misc.**

- Kevin Miller continues to work with the soccer and baseball affiliates on schedules. The affiliate soccer season will begin the first two weeks of April, with the baseball season beginning the week of April 13<sup>th</sup>.
- Over the next 4-6 weeks, Kevin Miller will be scheduling for two of the District's bounce houses to get recertified through the Illinois Department of Labor so we can begin using them for Summer Camps and Special Events being planned later in the year.

**Park District of LaGrange**  
**March 2026**  
**Board Report**  
**Mike Hay**  
**GM of Facilities & Operations**

- LaGrange Fitness had 149 new members join during the month of February 2026. We currently have 2,553 members through February 28, 2026, 615 of which are insurance-based members. Last year, we had 2,387 members through February 28, 2025. This is an increase of 166 members. During the month of February, we had 61 cancellation requests.
- We had 12,614 visits by fitness members during the month of February 2026, compared to 11,567 visits during February 2025. That is an increase of 1,047 visits.
- The personal training department brought in \$5,593 for February 2026 compared to \$5,645 for February 2025.
- The month of February brought in 2,686 Group Fitness participants compared to 2,289 in February of 2025. That is an increase of 397 participants.
- La Grange Fitness added two new Group Fitness classes: Move & Grove on Tuesday evenings, and an additional Pilates class on Monday evenings. These were added based on an analysis of participation trends and survey findings. Participation numbers for both classes are averaging double-digits on a weekly basis since beginning early February.
- A Family Zumba Dance Party was hosted on Sunday, February 22<sup>nd</sup> and had participant ages range from 5 years old to seniors for a total of 12 participants.
- **Miscellaneous Fitness:** La Grange Fitness has begun the onboarding process to retain Group Fitness Instructors in preparation for the May 2026 transition of bringing the program in-house. La Grange Fitness has also begun conducting a Competitive Market and Pricing Analysis for the Personal Training program in preparation for FY26-27.

## **Rental Information-February 2026**

### **Recreation Center Room Rentals February 2026:**

Rentals-22 total rentals from (3 Elmhurst, 2 Riverside, 2 LaGrange, 2 Western Springs, 2 Chicago, 2 Brookfield, and one each from Oak Park, Westmont, North Riverside, Westchester, Lemont, Berwyn, Blue Island, Lyons and Hinsdale).

Total Fees February 2026-\$10,831

Rooms: 105/106-7 Rentals

108/109- 2 Rentals

108-5 Rentals

112- 1 Rentals

109- 2 Rentals

105-2 Rentals

106- 0 Rentals

DeSitter Room- 3 Rentals

Parties with exclusive playground rental included- 17

### **Outdoor Rentals February 2026:**

No rentals were taken for the month of February.

### **Community Center Rentals February 2026:**

There were no rentals for the month of February.

### **Court Rentals January 2026:**

There was 1 court rental (from LaGrange)

Total fees collected \$44.00

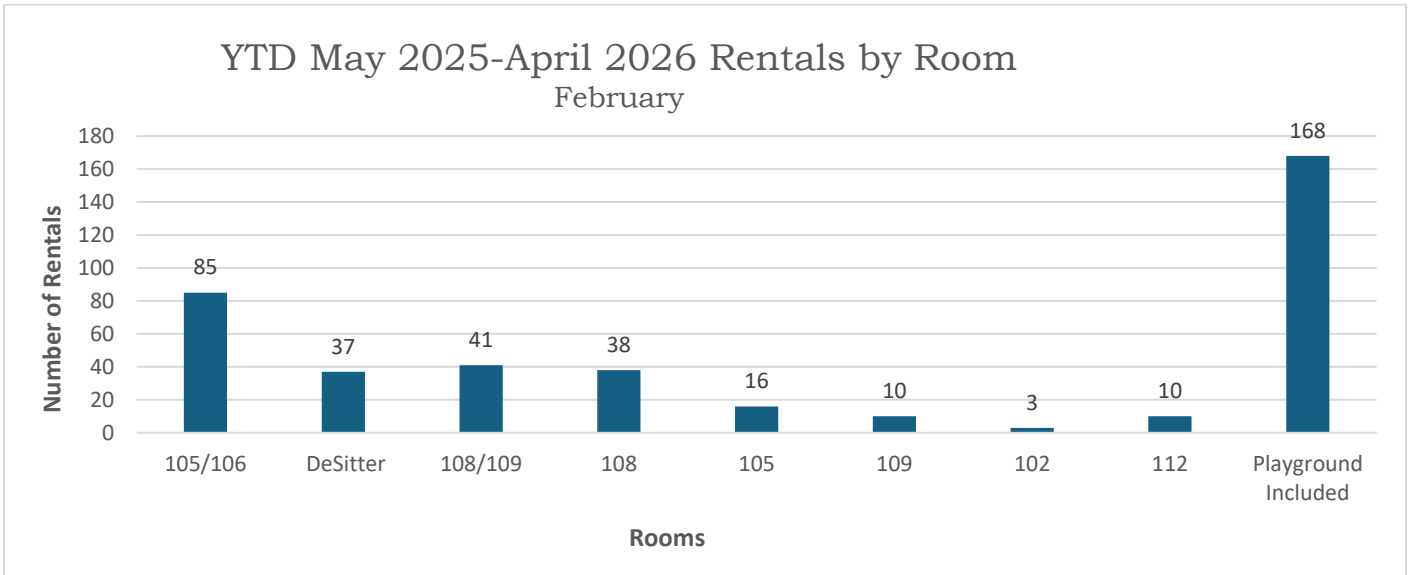
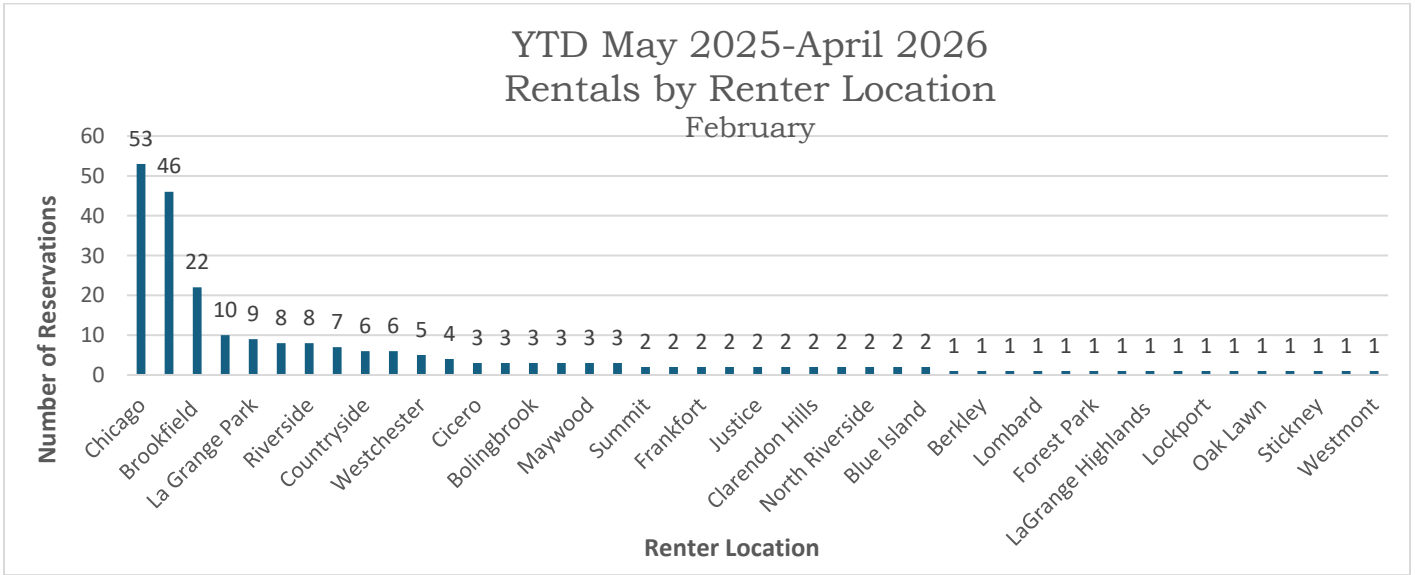
All the above information is based on individual rentals, not multi-date, repeat rentals from teams/organizations.

# YTD Rental Information May 2025-April 2026

## February 2026

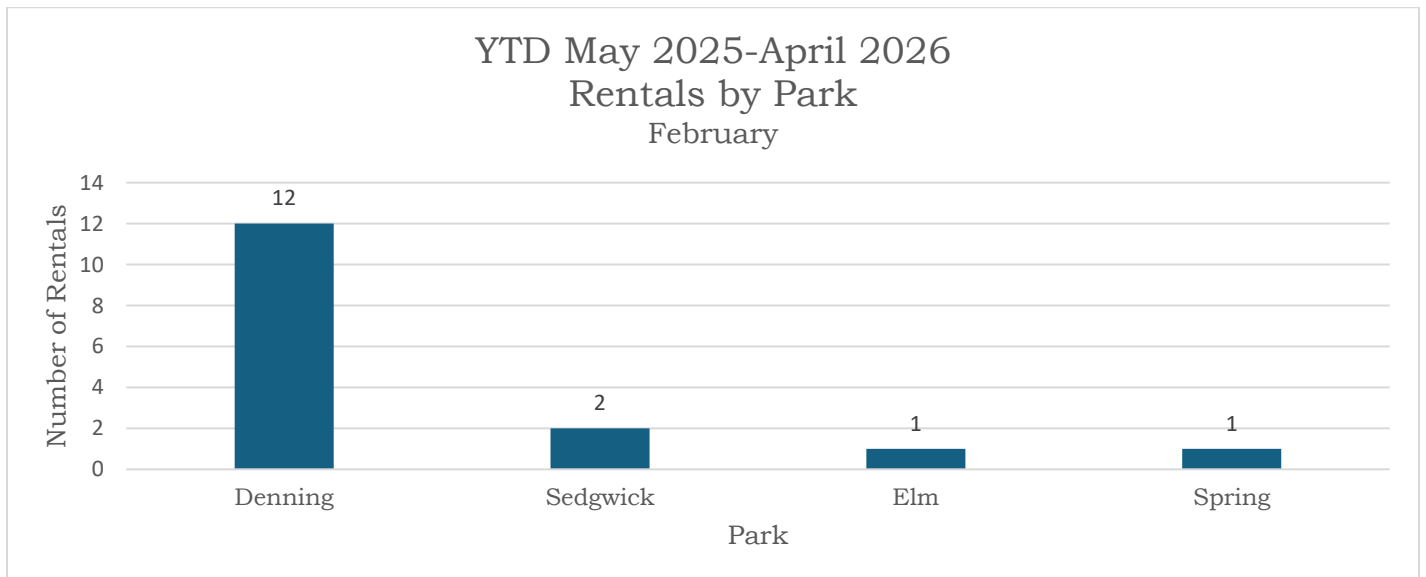
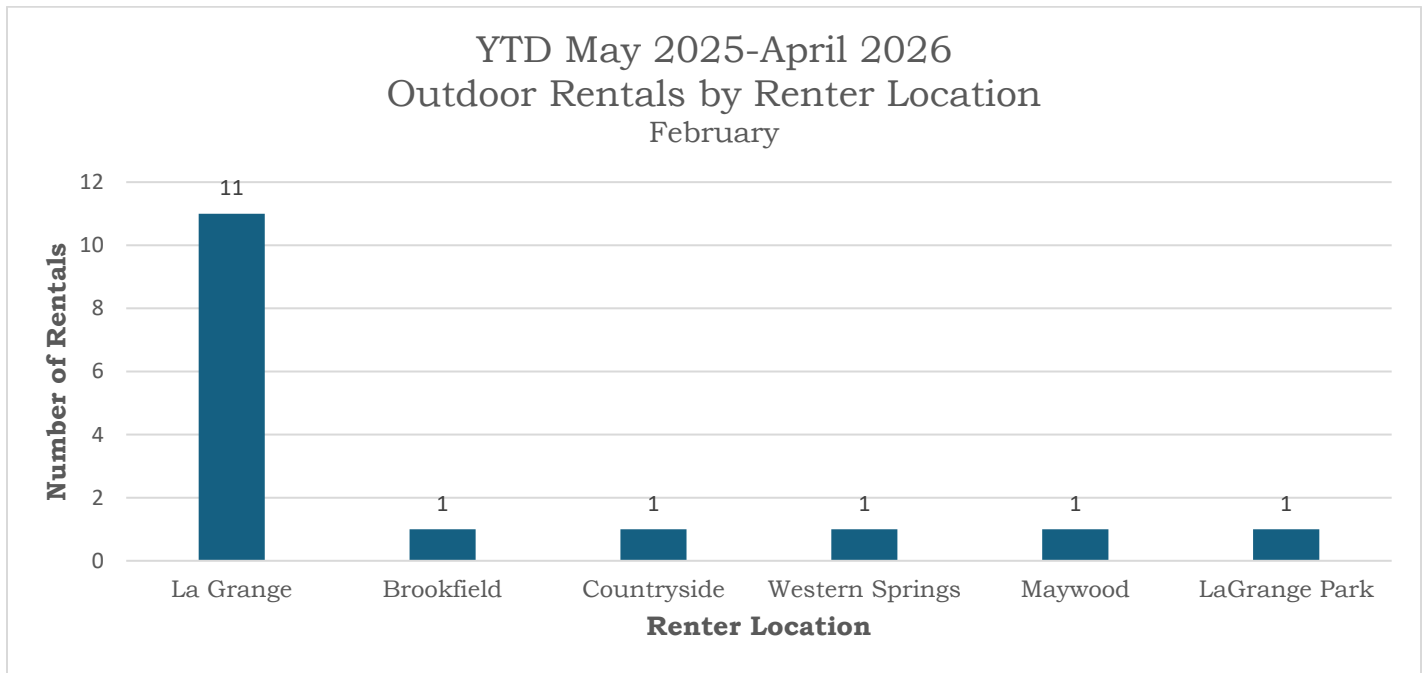
### Recreation Center Rentals

There has been a total of 241 rentals for the Recreation Center rooms from May 2025-April 2026. The total fees collected May 2025-April 2026 equals \$131,617. The following charts display the number of parties by renter locations and by the rooms reserved.



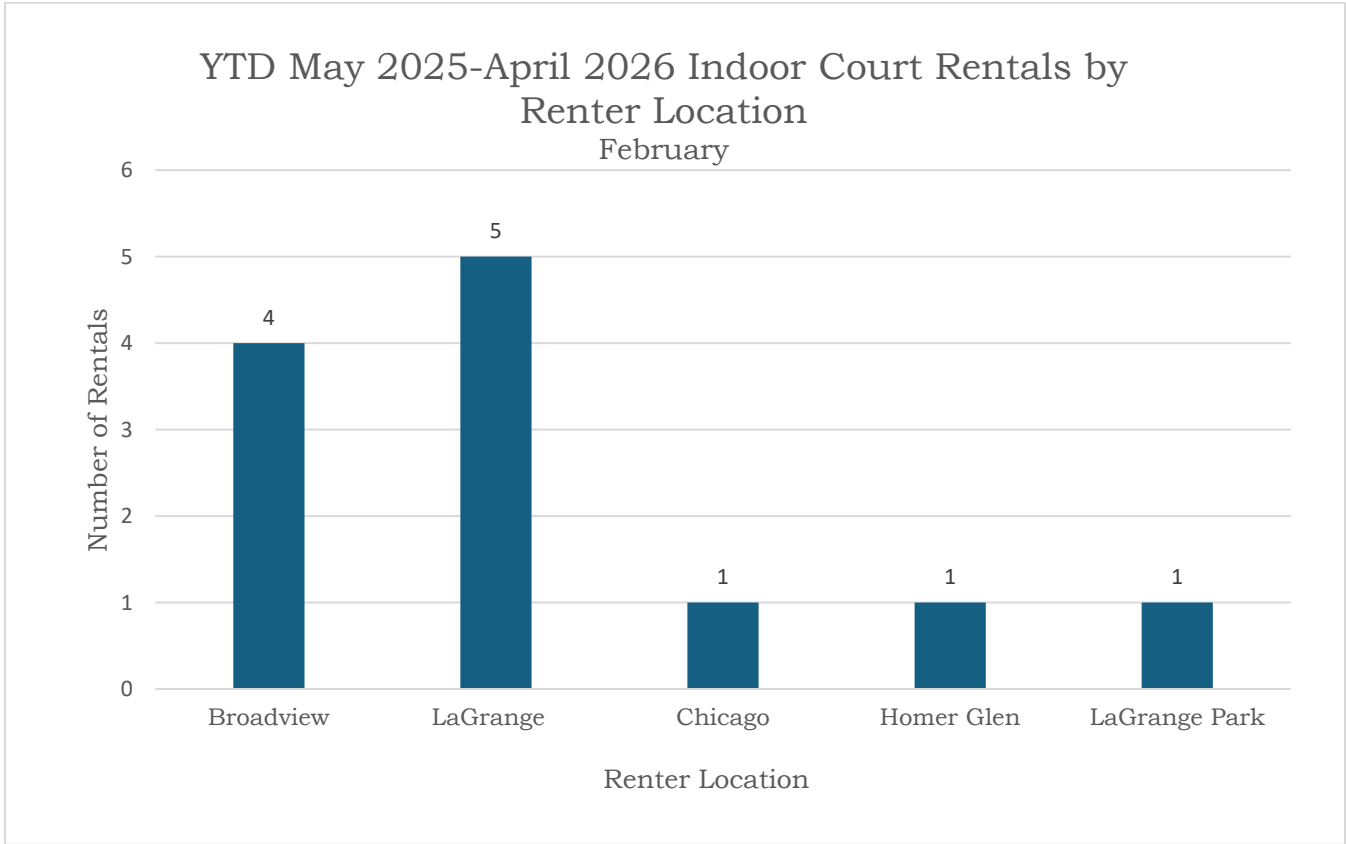
## Outdoor Rentals

There has been a total of 1 rental for outdoor facilities and park shelters From May 2025-April 2026. The total fees collected May 2025-April 2026 for outdoor rentals equals \$2,060. 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).



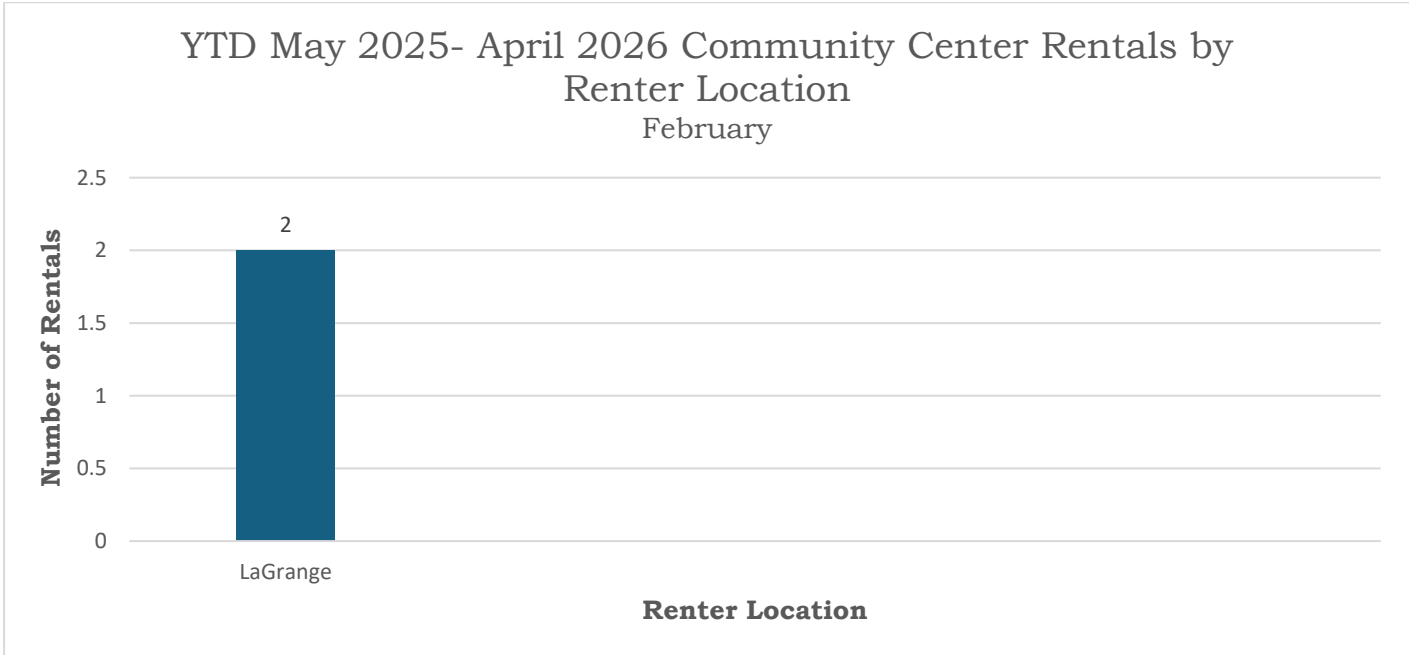
**Indoor Court Rentals**

There has been a total of 12 indoor court rentals from May 2025-April 2026. The total fees collected May 2025-April 2026 for indoor court rentals equals \$1368.50. 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- Taylored Intensity is not included in this).



**Community Center Rentals**

There was a total of 2 rentals for the Community Center for May 2025-April 2026. The total fees collected May 2025-April 2026 equals \$960.00 It does not include the rentals by organizations which include multiple dates over several months of use (example-Sign of the Cross is not included in this).



**Park District of La Grange**

**March 2026**

**Board Report**

**Tim White**

**Parks, Grounds and Planning Manager**

- Staff have been completing spring clean-up in the parks. Early snowfall last fall prevented a thorough leaf cleanup, so staff are addressing that now as weather permits.
- Tennis nets have been reinstalled in the parks.
- Davis Tree completed extensive tree pruning and several tree removals in the parks, prioritizing trees that presented a risk of future failure.
- We are actively recruiting seasonal park maintenance staff for the summer and are pleased to welcome back returning staff from previous seasons.
- Interviews for the Parks and Facilities Maintenance Foreperson position will begin the week of March 10. We received several promising candidates with diverse experience.
- Proposals were solicited from multiple vendors for fertilizer applications in the parks. The work was awarded to Cady Environmental this year. The spring fertilizer program will consist of two applications.
- Proposals for preventative maintenance of HVAC units have been received. Services include replacing all filters and belts on rooftop units, as well as on the smaller units at each outlying facility. We anticipate selecting a vendor prior to this season's cooling startup.
- Staff have been scheduled for pesticide applicator training and certification. This is a requirement of the Illinois Department of Agriculture and also provides a valuable training opportunity for staff.
- The snow fence previously installed at Waiola Park to protect the new grass has been removed.



# Action Items

MEMORANDUM M26-007



**TO:** PDLG Board of Commissioners  
**FROM:** Jenny Bechtold, Executive Director  
Jamie Hollock, Director of Finance & Human Resources  
**RE:** Lauterbach and Amen Agreement for Audit Services  
**DATE:** March 9, 2026

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**Background:**

Chapter 70, Act 1205, of the Illinois Compiled Statutes requires that park districts secure a licensed public accountant to perform an annual audit of accounts. The Park District of La Grange has used Lauterbach and Amen for our Audit Services since 2011.

**Implications:**

Attached you will find a Letter of Engagement from Lauterbach and Amen for a new three-year agreement. We have been very happy with Lauterbach and Amen's Auditing Services and would like to enter into a new agreement.

**Staff Recommendation:**

Staff recommends the Park District of La Grange Board of Commissioners approve the three-year agreement with Lauterbach and Amen for Audit Services with the following fees: April 30, 2026, Audit, \$15,800; April 30, 2027, Audit, \$16,600; and April 30, 2028, Audit \$17,400.

February 19, 2026

The Honorable President  
Members of the Board of Commissioners  
Park District of La Grange, Illinois

We are pleased to confirm our understanding of the services we are to provide the Park District of La Grange, Illinois for the fiscal years ended April 30, 2026, April 30, 2027, and April 30, 2028.

*Audit Scope and Objectives*

We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the fiscal years ended April 30, 2026, April 30, 2027, and April 30, 2028. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis, the budgetary comparison schedules and GASB-required pension reporting.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements: combining fund statements, individual fund statements, budgetary comparison schedules and other information as supplemental schedules.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report: introductory and statistical information.

### *Audit Scope and Objectives - Continued*

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, if applicable, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

### *Audit Procedures – Internal Control*

Our audit will include obtaining an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and general or local economic challenges. Planning for this engagement has not concluded and is subject to change.

### *Audit Procedures – Compliance*

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### *Other Services*

We will also assist in preparing the financial statements and required audit adjustments, if any, for the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, and required audit adjustments, if any, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### *Responsibilities of Management for the Financial Statements*

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

## *Responsibilities of Management for the Financial Statements - Continued*

Management is responsible for making drafts of financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

*Engagement Administration, Fees, and Other*

Our fees for the fiscal years ended April 30, 2026, April 30, 2027, and April 30, 2028 audits will be:

<b>Services Provided</b>	<b>Fiscal Year Ended 04/30/2026</b>	<b>Fiscal Year Ended 04/30/2027</b>	<b>Fiscal Year Ended 04/30/2028</b>
• ACFR (Audit Report)	\$15,800 Annual	\$16,600 Annual	\$17,400 Annual
<b>Annual Total Costs of Services</b>	<b>\$15,800</b>	<b>\$16,600</b>	<b>\$17,400</b>

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. Please be advised that we will charge interest on late invoices over sixty days.

Lauterbach & Amen’s client portal is used solely as a method of exchanging information and is not intended to store the District’s information. At the end of the engagement, we will provide the District with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the portal. For multi-year engagements, this exchange will occur annually.

Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable to Lauterbach & Amen, LLP within twelve months. For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

The District agrees that during the term of this agreement and for a period of twelve months thereafter, the District shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the District to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person’s annual compensation.

*Reporting*

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Commissioners of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Park District of La Grange, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Cordially,

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

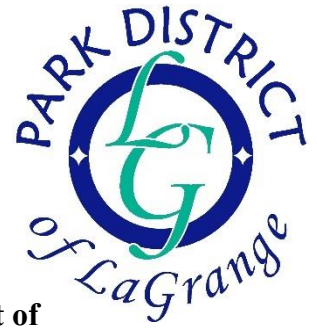
RESPONSE:

This letter correctly sets forth the understanding of the Park District of La Grange, Illinois.

By: \_\_\_\_\_

Title: \_\_\_\_\_

MEMORANDUM M26-009



**TO:** PDLG Board of Commissioners  
**FROM:** Jennifer Bechtold, CPRE, Executive Director  
**RE:** Open Space Lands Acquisition and Development (OSLAD)  
Grant Agreement Between the State of Illinois, Department of  
Natural Resources, and the Park District of  
La Grange, Gilbert Park  
**DATE:** March 9, 2026

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**Background:**

The Park District of La Grange was awarded an OSLAD Grant for Gilbert Park. 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. 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.

We must now enter into a Grant Agreement between the State of Illinois, Department of Natural Resources, and the Park District of La Grange.

**Implications:**

Following this memo, you will find Agreement No. OS-26-2712 for the OSLAD Grant. While we have received the Agreement, we must obtain final clearance on the Cultural Resources, Endangered Species, and Wetlands Review, along with any additional compliance requirements outlined by IDNR, before proceeding to bid or commencing any work.

**Staff Recommendation:**

Approval of the Grant Agreement Between the State of Illinois, Department of Natural Resources, and the Park District of La Grange, Agreement No. OS-26-2712.



**GRANT AGREEMENT  
BETWEEN  
THE STATE OF ILLINOIS DEPARTMENT OF NATURAL RESOURCES  
AND  
PARK DISTRICT OF LA GRANGE**

The parties to this Grant Agreement (Agreement) are the State of Illinois (State), acting through the undersigned agency (Grantor) and **Park District of La Grange** (Grantee) (collectively, the "Parties" and individually, a "Party"). The Agreement, consisting of the signature page, the parts listed below, and any additional exhibits or attachments referenced in this Agreement, constitute the entire agreement between the Parties. No promises, terms, or conditions not recited, incorporated or referenced herein, including prior agreements or oral discussions, are binding upon either Grantee or Grantor.

**PART ONE – The Uniform Terms**

<b>Article I</b>	<b>Definitions</b>
<b>Article II</b>	<b>Award Information</b>
<b>Article III</b>	<b>Grantee Certifications and Representations</b>
<b>Article IV</b>	<b>Payment Requirements</b>
<b>Article V</b>	<b>Scope of Award Activities/Purpose of Award</b>
<b>Article VI</b>	<b>Budget</b>
<b>Article VII</b>	<b>Allowable Costs</b>
<b>Article VIII</b>	<b>Lobbying</b>
<b>Article IX</b>	<b>Maintenance and Accessibility of Records; Monitoring</b>
<b>Article X</b>	<b>Financial Reporting Requirements</b>
<b>Article XI</b>	<b>Performance Reporting Requirements</b>
<b>Article XII</b>	<b>Audit Requirements</b>
<b>Article XIII</b>	<b>Termination; Suspension; Non-compliance</b>
<b>Article XIV</b>	<b>Subcontracts/Subawards</b>
<b>Article XV</b>	<b>Notice of Change</b>
<b>Article XVI</b>	<b>Structural Reorganization and Reconstitution of Board Membership</b>
<b>Article XVII</b>	<b>Conflict of Interest</b>
<b>Article XVIII</b>	<b>Equipment or Property</b>
<b>Article XIX</b>	<b>Promotional Materials; Prior Notification</b>
<b>Article XX</b>	<b>Insurance</b>
<b>Article XXI</b>	<b>Lawsuits and Indemnification</b>
<b>Article XXII</b>	<b>Miscellaneous</b>
<b>Exhibit A</b>	<b>Project Description</b>
<b>Exhibit B</b>	<b>Deliverables or Milestones</b>
<b>Exhibit C</b>	<b>Contact Information</b>
<b>Exhibit D</b>	<b>Performance Measures and Standards</b>
<b>Exhibit E</b>	<b>Specific Conditions</b>

**PART TWO – Grantor-Specific Terms**

**PART THREE – Project-Specific Terms**

**The Parties or their duly authorized representatives hereby execute this Agreement.**

**DEPARTMENT OF NATURAL RESOURCES**

By: \_\_\_\_\_  
Signature of Natalie Finnie, Director  
By: \_\_\_\_\_  
Signature of Designee  
Date: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Printed Title: \_\_\_\_\_  
Designee

**PARK DISTRICT OF LA GRANGE**

By: \_\_\_\_\_  
Signature of Authorized Representative  
Date: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Printed Title: \_\_\_\_\_  
E-mail: \_\_\_\_\_

By: \_\_\_\_\_  
Signature of Second Grantor Approver, if applicable  
Date: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Printed Title: \_\_\_\_\_  
Second Grantor Approver

By: \_\_\_\_\_  
Signature of Second Grantee Approver, if applicable  
Date: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Printed Title: \_\_\_\_\_  
Second Grantee Approver  
(optional at Grantee's discretion)

By: \_\_\_\_\_  
Signature of Third Grantor Approver, if applicable  
Date: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Printed Title: \_\_\_\_\_  
Third Grantor Approver

## PART ONE – THE UNIFORM TERMS

### ARTICLE I DEFINITIONS

1.1. Definitions. Capitalized words and phrases used in this Agreement have the meanings stated in 2 CFR 200.1 unless otherwise stated below.

“Allowable Costs” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Award” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Budget” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Catalog of State Financial Assistance” or “CSFA” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Close-out Report” means a report from the Grantee allowing Grantor to determine whether all applicable administrative actions and required work have been completed, and therefore closeout actions can commence.

“Conflict of Interest” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Cooperative Research and Development Agreement” has the same meaning as in 15 USC 3710a.

“Direct Costs” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Financial Assistance” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“GATU” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Grant Agreement” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Grantee Compliance Enforcement System” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Grant Funds” means the Financial Assistance made available to Grantee through this Agreement.

“Grantee Portal” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Indirect Costs” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Indirect Cost Rate” means a device for determining in a reasonable manner the proportion of Indirect Costs each Program should bear. It is a ratio (expressed as a percentage) of the Indirect Costs to a Direct Cost base. If reimbursement of Indirect Costs is allowable under an Award, Grantor will not reimburse those Indirect Costs unless Grantee has established an Indirect Cost Rate covering the applicable activities and period of time, unless Indirect Costs are reimbursed at a fixed rate.

“Indirect Cost Rate Proposal” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Obligations” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Period of Performance” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Prior Approval” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Profit” means an entity’s total revenue less its operating expenses, interest paid, depreciation, and taxes. “Profit” is synonymous with the term “net revenue.”

“Program” means the services to be provided pursuant to this Agreement. “Program” is used interchangeably with “Project.”

“Program Costs” means all Allowable Costs incurred by Grantee and the value of the contributions made by third parties in accomplishing the objectives of the Award during the Term of this Agreement.

“Related Parties” has the meaning set forth in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 850-10-20.

“SAM” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“State-issued Award” means the assistance that a grantee receives directly from a State agency. The funding source of the State-issued Award can be federal pass-through, State or a combination thereof. “State-issued Award” does not include the following:

- contracts issued pursuant to the Illinois Procurement Code that a State agency uses to buy goods or services from a contractor or a contract to operate State government-owned, contractor-operated facilities;
- agreements that meet the definition of “contract” under 2 CFR 200.1 and 2 CFR 200.331, which a State agency uses to procure goods or services but are exempt from the Illinois Procurement Code due to an exemption listed under 30 ILCS 500/1-10, or pursuant to a disaster proclamation, executive order, or any other exemption permitted by law;
- amounts received for services rendered to an individual;
- Cooperative Research and Development Agreements;
- an agreement that provides only direct cash assistance to an individual;
- a subsidy;
- a loan;
- a loan guarantee; or
- insurance.

“Illinois Stop Payment List” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Unallowable Cost” has the same meaning as in 44 Ill. Admin. Code 7000.30.

“Unique Entity Identifier” or “UEI” has the same meaning as in 44 Ill. Admin. Code 7000.30.

**ARTICLE II  
AWARD INFORMATION**

2.1. Term. This Agreement is effective on 04/01/2026 and expires on 03/31/2028 (the Term), unless terminated pursuant to this Agreement.

2.2. Amount of Agreement. Grant Funds \$600,000.00, of which \$0.00 are federal funds. Grantee accepts Grantor's payment as specified in this ARTICLE.

2.3. Payment. Payment will be made as follows (see additional payment requirements in ARTICLE IV; additional payment provisions specific to this Award may be included in PART TWO or PART THREE):

2.4. Award Identification Numbers. If applicable, the Federal Award Identification Number (FAIN) is N/A. The federal awarding agency is N/A, and the Federal Award date is N/A. If applicable, the Assistance Listing Program Title is N/A and Assistance Listing Number is N/A. The Catalog of State Financial Assistance (CSFA) Number is 422-11-0970 and the CSFA Name is OSLAD - Open Space Land Acquisition and Development (FY26). If applicable, the State Award Identification Number (SAIN) is OS-26-2712.

**ARTICLE III  
GRANTEE CERTIFICATIONS AND REPRESENTATIONS**

3.1. Registration Certification. Grantee certifies that: (i) it is registered with SAM and HU7DKBJRNQR9 is Grantee's correct UEI; (ii) it is in good standing with the Illinois Secretary of State, if applicable; and (iii) Grantee has successfully completed the annual registration and prequalification through the Grantee Portal.

Grantee must remain current with these registrations and requirements. If Grantee's status with regard to any of these requirements changes, or the certifications made in and information provided in the uniform grant application changes, Grantee must notify Grantor in accordance with ARTICLE XV.

3.2. Tax Identification Certification. Grantee certifies that: 366005953 is Grantee's correct federal employer identification number (FEIN) or Social Security Number. Grantee further certifies, if applicable: (a) that Grantee is not subject to backup withholding because (i) Grantee is exempt from backup withholding, or (ii) Grantee has not been notified by the Internal Revenue Service (IRS) that Grantee is subject to backup withholding as a result of a failure to report all interest or dividends, or (iii) the IRS has notified Grantee that Grantee is no longer subject to backup withholding; and (b) Grantee is a U.S. citizen or other U.S. person. Grantee is doing business as a Governmental Unit.

If Grantee has not received a payment from the State of Illinois in the last two years, Grantee must submit a W-9 tax form with this Agreement.

3.3. Compliance with Uniform Grant Rules. Grantee certifies that it must adhere to the applicable Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, which are published in Title 2, Part 200 of the Code of Federal Regulations (2 CFR Part 200) and are incorporated herein by reference. 44 Ill. Admin. Code 7000.40(c)(1)(A). The requirements of 2 CFR Part 200 apply to the Grant Funds awarded through this Agreement, regardless of whether the original source of the funds is State or federal, unless an exception is noted in federal or State statutes or regulations. 30 ILCS 708/5(b).

3.4. Representations and Use of Funds. Grantee certifies under oath that (1) all representations made in this Agreement are true and correct and (2) all Grant Funds awarded pursuant to this Agreement must be used only for the purpose(s) described herein. Grantee acknowledges that the Award is made solely upon this

certification and that any false statements, misrepresentations, or material omissions will be the basis for immediate termination of this Agreement and repayment of all Grant Funds.

3.5. Specific Certifications. Grantee is responsible for compliance with the enumerated certifications in this Paragraph to the extent that the certifications apply to Grantee.

(a) **Bribery.** Grantee certifies that it has not been convicted of bribery or attempting to bribe an officer or employee of the State of Illinois, nor made an admission of guilt of such conduct which is a matter of record.

(b) **Bid Rigging.** Grantee certifies that it has not been barred from contracting with a unit of State or local government as a result of a violation of Paragraph 33E-3 or 33E-4 of the Criminal Code of 2012 (720 ILCS 5/33E-3 or 720 ILCS 5/33E-4, respectively).

(c) **Debt to State.** Grantee certifies that neither it, nor its affiliate(s), is/are barred from receiving an Award because Grantee, or its affiliate(s), is/are delinquent in the payment of any debt to the State, unless Grantee, or its affiliate(s), has/have entered into a deferred payment plan to pay off the debt.

(d) **International Boycott.** Grantee certifies that neither it nor any substantially owned affiliated company is participating or will participate in an international boycott in violation of the provision of the Anti-Boycott Act of 2018, Part II of the Export Control Reform Act of 2018 (50 USC 4841 through 4843), and the anti-boycott provisions set forth in Part 760 of the federal Export Administration Regulations (15 CFR Parts 730 through 774).

(e) **Discriminatory Club Dues or Fees.** Grantee certifies that it is not prohibited from receiving an Award because it pays dues or fees on behalf of its employees or agents, or subsidizes or otherwise reimburses employees or agents for payment of their dues or fees to any club which unlawfully discriminates (775 ILCS 25/2).

(f) **Pro-Children Act.** Grantee certifies that it is in compliance with the Pro-Children Act of 2001 in that it prohibits smoking in any portion of its facility used for the provision of health, day care, early childhood development services, education or library services to children under the age of eighteen (18) (except such portions of the facilities which are used for inpatient substance abuse treatment) (20 USC 7181-7184).

(g) **Drug-Free Workplace.** If Grantee is not an individual, Grantee certifies it will provide a drug free workplace pursuant to the Drug Free Workplace Act. 30 ILCS 580/3. If Grantee is an individual and this Agreement is valued at more than \$5,000, Grantee certifies it will not engage in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance during the performance of the Agreement. 30 ILCS 580/4. Grantee further certifies that if it is a recipient of federal pass-through funds, it is in compliance with the government-wide requirements for a drug-free workplace as set forth in 41 USC 8103.

(h) **Motor Voter Law.** Grantee certifies that it is in full compliance with the terms and provisions of the National Voter Registration Act of 1993 (52 USC 20501 *et seq.*).

(i) **Clean Air Act and Clean Water Act.** Grantee certifies that it is in compliance with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 USC 7401 *et seq.*) and the Federal Water Pollution Control Act, as amended (33 USC 1251 *et seq.*).

(j) **Debarment.** Grantee certifies that it is not debarred, suspended, proposed for debarment or permanent inclusion on the Illinois Stop Payment List, declared ineligible, or voluntarily excluded from participation in this Agreement by any federal department or agency (2 CFR 200.205(a)), or by the State (30 ILCS 708/25(6)(G)).

(k) **Non-procurement Debarment and Suspension.** Grantee certifies that it is in compliance with Subpart C of 2 CFR Part 180 as supplemented by 2 CFR Part 376, Subpart C.

(l) **Health Insurance Portability and Accountability Act.** Grantee certifies that it is in compliance with the Health Insurance Portability and Accountability Act of 1996 (HIPAA) (Public Law No. 104-191, 45 CFR Parts 160, 162 and 164, and the Social Security Act, 42 USC 1320d-2 through 1320d-7), in that it may not use or disclose protected health information other than as permitted or required by law and agrees to use appropriate safeguards to prevent use or disclosure of the protected health information. Grantee must maintain, for a minimum of six (6) years, all protected health information.

(m) **Criminal Convictions.** Grantee certifies that:

(i) Neither it nor a managerial agent of Grantee (for non-governmental grantees only, this includes any officer, director or partner of Grantee) has been convicted of a felony under the Sarbanes-Oxley Act of 2002, nor a Class 3 or Class 2 felony under Illinois Securities Law of 1953, or that at least five (5) years have passed since the date of the conviction; and

(ii) It must disclose to Grantor all violations of criminal law involving fraud, bribery or gratuity violations potentially affecting this Award. Failure to disclose may result in remedial actions as stated in the Grant Accountability and Transparency Act. 30 ILCS 708/40. Additionally, if Grantee receives over \$10 million in total federal Financial Assistance, during the period of this Award, Grantee must maintain the currency of information reported to SAM regarding civil, criminal or administrative proceedings as required by 2 CFR 200.113 and Appendix XII of 2 CFR Part 200, and 30 ILCS 708/40.

(n) **Federal Funding Accountability and Transparency Act of 2006 (FFATA).** Grantee certifies that it is in compliance with the terms and requirements of 31 USC 6101 with respect to Federal Awards greater than or equal to \$30,000. A FFATA subaward report must be filed by the end of the month following the month in which the award was made.

(o) **Illinois Works Review Panel.** For Awards made for public works projects, as defined in the Illinois Works Jobs Program Act, Grantee certifies that it and any contractor(s) or subcontractor(s) that performs work using funds from this Award, must, upon reasonable notice, appear before and respond to requests for information from the Illinois Works Review Panel. 30 ILCS 559/20-25(d).

(p) **Anti-Discrimination.** Grantee certifies that its employees and subcontractors under subcontract made pursuant to this Agreement, must comply with all applicable provisions of State and federal laws and regulations pertaining to nondiscrimination, sexual harassment and equal employment opportunity including, but not limited to: Illinois Human Rights Act (775 ILCS 5/1-101 *et seq.*), including, without limitation, 44 Ill. Admin. Code 750- Appendix A, which is incorporated herein; Public Works Employment Discrimination Act (775 ILCS 10/1 *et seq.*); Civil Rights Act of 1964 (as amended) (42 USC 2000a - 2000h-6); Section 504 of the Rehabilitation Act of 1973 (29 USC 794); Americans with Disabilities Act of 1990 (as amended) (42 USC 12101 *et seq.*); and the Age Discrimination Act of 1975 (42 USC 6101 *et seq.*).

(q) **Internal Revenue Code and Illinois Income Tax Act.** Grantee certifies that it complies with all provisions of the federal Internal Revenue Code (26 USC 1), the Illinois Income Tax Act (35 ILCS 5), and all regulations and rules promulgated thereunder, including withholding provisions and timely deposits of employee taxes and unemployment insurance taxes.

#### **ARTICLE IV PAYMENT REQUIREMENTS**

4.1. **Availability of Appropriation; Sufficiency of Funds.** This Agreement is contingent upon and subject to the availability of sufficient funds. Grantor may terminate or suspend this Agreement, in whole or in part, without penalty or further payment being required, if (i) sufficient funds for this Agreement have not been appropriated or otherwise made available to Grantor by the State or the federal funding source, (ii) the Governor or Grantor reserves funds, or (iii) the Governor or Grantor determines that funds will not or may not be available for payment. Grantor must provide notice, in writing, to Grantee of any such funding failure and its election to terminate or suspend this Agreement as soon as practicable. Any suspension or termination pursuant to this Paragraph will be effective upon the date of the written notice unless otherwise indicated.

4.2. **Pre-Award Costs.** Pre-award costs are not permitted unless specifically authorized by Grantor in **Exhibit A, PART TWO** or **PART THREE** of this Agreement. If they are authorized, pre-award costs must be charged to the initial Budget Period of the Award, unless otherwise specified by Grantor. 2 CFR 200.458.

4.3. **Return of Grant Funds.** Grantee must liquidate all Obligations incurred under the Award within forty-five (45) days of the end of the Period of Performance, or in the case of capital improvement Awards, within forty-five (45) days of the end of the time period the Grant Funds are available for expenditure or obligation, unless Grantor permits a longer period in **PART TWO** OR **PART THREE**. Grantee must return to Grantor within forty-five (45) days of the end of the applicable time period as set forth in this Paragraph all remaining Grant Funds that are not expended or legally obligated.

4.4. **Cash Management Improvement Act of 1990.** Unless notified otherwise in **PART TWO** or **PART THREE**, Grantee must manage federal funds received under this Agreement in accordance with the Cash Management Improvement Act of 1990 (31 USC 6501 *et seq.*) and any other applicable federal laws or regulations. 2 CFR 200.305; 44 Ill. Admin. Code 7000.120.

4.5. **Payments to Third Parties.** Grantor will have no liability to Grantee when Grantor acts in good faith to redirect all or a portion of any Grantee payment to a third party. Grantor will be deemed to have acted in good faith when it is in possession of information that indicates Grantee authorized Grantor to intercept or redirect payments to a third party or when so ordered by a court of competent jurisdiction.

4.6. **Modifications to Estimated Amount.** If the Agreement amount is established on an estimated basis, then it may be increased by mutual agreement at any time during the Term. Grantor may decrease the estimated amount of this Agreement at any time during the Term if (i) Grantor believes Grantee will not use the funds during the Term, (ii) Grantor believes Grantee has used Grant Funds in a manner that was not authorized by this Agreement, (iii) sufficient funds for this Agreement have not been appropriated or otherwise made available to Grantor by the State or the federal funding source, (iv) the Governor or Grantor reserves funds, or (v) the Governor or Grantor determines that funds will or may not be available for payment. Grantee will be notified, in writing, of any adjustment of the estimated amount of this Agreement. In the event of such reduction, services provided by Grantee under **Exhibit A** may be reduced accordingly. Grantor must pay Grantee for work satisfactorily performed prior to the date of the notice regarding adjustment. 2 CFR 200.308.

4.7. Interest.

(a) All interest earned on Grant Funds held by a Grantee or a subrecipient will be treated in accordance with 2 CFR 200.305(b)(12), unless otherwise provided in **PART TWO** or **PART THREE**. Grantee and its subrecipients must remit annually any amount due in accordance with 2 CFR 200.305(b)(12) or to Grantor, as applicable.

(b) Grant Funds must be placed in an insured account, whenever possible, that bears interest, unless exempted under 2 CFR 200.305(b)(10), (b)(11).

4.8. Timely Billing Required. Grantee must submit any payment request to Grantor within fifteen (15) days of the end of the quarter, unless another billing schedule is specified in **ARTICLE II, PART TWO**, or **PART THREE**. Failure to submit such payment request timely will render the amounts billed Unallowable Costs which Grantor cannot reimburse. In the event that Grantee is unable, for good cause, to submit its payment request timely, Grantee shall timely notify Grantor and may request an extension of time to submit the payment request. Grantor's approval of Grantee's request for an extension shall not be unreasonably withheld.

4.9. Certification. Pursuant to 2 CFR 200.415, each invoice and report submitted by Grantee (or subrecipient) must contain the following certification by an official authorized to legally bind Grantee (or subrecipient):

By signing this report [or payment request or both], I certify to the best of my knowledge and belief that the report [or payment request] is true, complete, and accurate; that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the State or federal pass-through award; and that supporting documentation has been submitted as required by the grant agreement. I acknowledge that approval for any other expenditure described herein is considered conditional subject to further review and verification in accordance with the monitoring and records retention provisions of the grant agreement. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812; 30 ILCS 708/120).

## **ARTICLE V SCOPE OF AWARD ACTIVITIES/PURPOSE OF AWARD**

5.1. Scope of Award Activities/Purpose of Award. Grantee must perform as described in this Agreement, including as described in **Exhibit A** (Project Description), **Exhibit B** (Deliverables or Milestones), and **Exhibit D** (Performance Measures and Standards), as applicable. Grantee must further comply with all terms and conditions set forth in the Notice of State Award (44 Ill. Admin. Code 7000.360) which is incorporated herein by reference. All Grantor-specific provisions and programmatic reporting required under this Agreement are described in **PART TWO** (Grantor-Specific Terms). All Project-specific provisions and reporting required under this Agreement are described in **PART THREE** (Project-Specific Terms).

5.2. Scope Revisions. Grantee must obtain Prior Approval from Grantor whenever a scope revision is necessary for one or more of the reasons enumerated in 44 Ill. Admin. Code 7000.370(b)(2). All requests for scope revisions that require Grantor approval must be signed by Grantee's authorized representative and

submitted to Grantor for approval. Expenditure of funds under a requested revision is prohibited and will not be reimbursed if expended before Grantor gives written approval. 2 CFR 200.308.

5.3. Specific Conditions. If applicable, specific conditions required after a risk assessment are included in **Exhibit E**. Grantee must adhere to the specific conditions listed therein. 44 Ill. Admin. Code 7000.340(e).

## **ARTICLE VI BUDGET**

6.1. Budget. The Budget submitted by Grantee at application, or a revised Budget subsequently submitted and approved by Grantor, is considered final and is incorporated herein by reference.

6.2. Budget Revisions. Grantee must obtain Prior Approval, whether mandated or discretionary, from Grantor whenever a Budget revision is necessary for one or more of the reasons enumerated in 44 Ill. Admin. Code 7000.370(b). All requests for Budget revisions that require Grantor approval must be signed by Grantee's authorized representative and submitted to Grantor for approval. Expenditure of funds under a requested revision is prohibited and will not be reimbursed if expended before Grantor gives written approval.

6.3. Notification. Within thirty (30) calendar days from the date of receipt of the request for Budget revisions, Grantor will review the request and notify Grantee whether the Budget revision has been approved, denied, or the date upon which a decision will be reached. 44 Ill. Admin. Code 7000.370(b)(7).

## **ARTICLE VII ALLOWABLE COSTS**

7.1. Allowability of Costs; Cost Allocation Methods. The allowability of costs and cost allocation methods for work performed under this Agreement will be determined in accordance with 2 CFR Part 200 Subpart E and Appendices III, IV, V, and VII.

7.2. Indirect Cost Rate Submission.

(a) All grantees, except for Local Education Agencies (as defined in 34 CFR 77.1), must make an Indirect Cost Rate election in the Grantee Portal, even grantees that do not charge or expect to charge Indirect Costs. 44 Ill. Admin. Code 7000.420(e).

(i) Waived and de minimis Indirect Cost Rate elections will remain in effect until Grantee elects a different option.

(b) Grantee must submit an Indirect Cost Rate Proposal in accordance with federal and State regulations, in a format prescribed by Grantor. For grantees who have never negotiated an Indirect Cost Rate before, the Indirect Cost Rate Proposal must be submitted for approval no later than three months after the effective date of the Award. For grantees who have previously negotiated an Indirect Cost Rate, the Indirect Cost Rate Proposal must be submitted for approval within 180 days of Grantee's fiscal year end, as dictated in the applicable appendices, such as:

(i) Appendix VII to 2 CFR Part 200 governs Indirect Cost Rate Proposals for state and Local Governments and Indian Tribes,

(ii) Appendix III to 2 CFR Part 200 governs Indirect Cost Rate Proposals for public and private institutions of higher education,

- (iii) Appendix IV to 2 CFR Part 200 governs Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations, and
- (iv) Appendix V to 2 CFR Part 200 governs state/Local Government-wide Central Service Cost Allocation Plans.

(c) A grantee who has a current, applicable rate negotiated by a cognizant federal agency must provide to Grantor a copy of its Indirect Cost Rate acceptance letter from the federal government and a copy of all documentation regarding the allocation methodology for costs used to negotiate that rate, e.g., without limitation, the cost policy statement or disclosure narrative statement. Grantor will accept that Indirect Cost Rate, up to any statutory, rule-based or programmatic limit.

(d) A grantee who does not have a current negotiated rate, may elect to charge a *de minimis* rate up to 15 percent of modified total direct costs, which may be used indefinitely. No documentation is required to justify the *de minimis* Indirect Cost Rate. 2 CFR 200.414(f).

7.3. Transfer of Costs. Cost transfers between Grants, whether as a means to compensate for cost overruns or for other reasons, are unallowable. 2 CFR 200.451.

7.4. Commercial Organization Cost Principles. The federal cost principles and procedures for cost analysis and the determination, negotiation and allowance of costs that apply to commercial organizations are set forth in 48 CFR Part 31.

7.5. Financial Management Standards. The financial management systems of Grantee must meet the following standards:

(a) **Accounting System.** Grantee organizations must have an accounting system that provides accurate, current, and complete disclosure of all financial transactions related to each state- and federally-funded Program. Accounting records must contain information pertaining to State and federal pass-through awards, authorizations, Obligations, unobligated balances, assets, outlays, and income. These records must be maintained on a current basis and balanced at least quarterly. Cash contributions to the Program from third parties must be accounted for in the general ledger with other Grant Funds. Third party in-kind (non-cash) contributions are not required to be recorded in the general ledger, but must be under accounting control, possibly through the use of a memorandum ledger. To comply with 2 CFR 200.305(b)(9) and 30 ILCS 708/97, Grantee must use reasonable efforts to ensure that funding streams are delineated within Grantee's accounting system. 2 CFR 200.302.

(b) **Source Documentation.** Accounting records must be supported by such source documentation as canceled checks, bank statements, invoices, paid bills, donor letters, time and attendance records, activity reports, travel reports, contractual and consultant agreements, and subaward documentation. All supporting documentation must be clearly identified with the Award and general ledger accounts which are to be charged or credited.

(i) The documentation standards for salary charges to Grants are prescribed by 2 CFR 200.430, and in the cost principles applicable to the Grantee's organization.

(ii) If records do not meet the standards in 2 CFR 200.430, then Grantor may notify Grantee in **PART TWO, PART THREE** or **Exhibit E** of the requirement to submit personnel activity reports. 2 CFR 200.430(g)(8). Personnel activity reports must account on an after-the-fact basis for one hundred percent (100%) of the employee's actual time, separately indicating the time spent on the Award, other grants or projects, vacation or sick leave, and administrative time, if applicable. The reports must be signed by the employee, approved by the appropriate official,

and coincide with a pay period. These time records must be used to record the distribution of salary costs to the appropriate accounts no less frequently than quarterly.

(iii) **Formal agreements with independent contractors**, such as consultants, must include a description of the services to be performed, the period of performance, the fee and method of payment, an itemization of travel and other costs which are chargeable to the agreement, and the signatures of both the contractor and an appropriate official of Grantee.

(iv) **If third party in-kind (non-cash) contributions are used for Award purposes**, the valuation of these contributions must be supported with adequate documentation.

(c) **Internal Control.** Grantee must maintain effective control and accountability for all cash, real and personal property, and other assets. Grantee must adequately safeguard all such property and must provide assurance that it is used solely for authorized purposes. Grantee must also have systems in place that provide reasonable assurance that the information is accurate, allowable, and compliant with the terms and conditions of this Agreement. 2 CFR 200.303.

(d) **Budget Control.** Grantee must maintain records of expenditures for each Award by the cost categories of the approved Budget (including Indirect Costs that are charged to the Award), and actual expenditures are to be compared with budgeted amounts at least quarterly.

(e) **Cash Management.** Requests for advance payment must be limited to Grantee's immediate cash needs. Grantee must have written procedures to minimize the time elapsing between the receipt and the disbursement of Grant Funds to avoid having excess funds on hand. 2 CFR 200.305.

7.6. **Profits.** It is not permitted for any person or entity to earn a Profit from an Award. *See, e.g.,* 2 CFR 200.400(g); *see also* 30 ILCS 708/60(a)(7).

7.7. **Management of Program Income.** Grantee is encouraged to earn income to defray Program Costs where appropriate, subject to 2 CFR 200.307.

## **ARTICLE VIII LOBBYING**

8.1. **Improper Influence.** Grantee certifies that it will not use and has not used Grant Funds to influence or attempt to influence an officer or employee of any government agency or a member or employee of the State or federal legislature in connection with the awarding of any agreement, the making of any grant, the making of any loan, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment or modification of any agreement, grant, loan or cooperative agreement. Additionally, Grantee certifies that it has filed the required certification under the Byrd Anti-Lobbying Amendment (31 USC 1352), if applicable.

8.2. **Federal Form LLL.** If any federal funds, other than federally-appropriated funds, were paid or will be paid to any person for influencing or attempting to influence any of the above persons in connection with this Agreement, the undersigned must also complete and submit Federal Form LLL, Disclosure of Lobbying Activities Form, in accordance with its instructions.

8.3. **Lobbying Costs.** Grantee certifies that it is in compliance with the restrictions on lobbying set forth in 2 CFR 200.450. For any Indirect Costs associated with this Agreement, total lobbying costs must be separately identified in the Program Budget, and thereafter treated as other Unallowable Costs.

8.4. Procurement Lobbying. Grantee warrants and certifies that it and, to the best of its knowledge, its subrecipients have complied and will comply with Illinois Executive Order No. 1 (2007) (EO 1-2007). EO 1-2007 generally prohibits grantees and subcontractors from hiring the then-serving Governor's family members to lobby procurement activities of the State, or any other unit of government in Illinois including local governments, if that procurement may result in a contract valued at over \$25,000. This prohibition also applies to hiring for that same purpose any former State employee who had procurement authority at any time during the one-year period preceding the procurement lobbying activity.

8.5. Subawards. Grantee must include the language of this ARTICLE in the award documents for any subawards made pursuant to this Award at all tiers. All subrecipients are also subject to certification and disclosure. Pursuant to Appendix II(I) to 2 CFR Part 200, Grantee must forward all disclosures by contractors regarding this certification to Grantor.

8.6. Certification. This certification is a material representation of fact upon which reliance was placed to enter into this transaction and is a prerequisite for this transaction, pursuant to 31 USC 1352. Any person who fails to file the required certifications will be subject to a civil penalty of not less than \$10,000, and not more than \$100,000, for each such failure.

## **ARTICLE IX MAINTENANCE AND ACCESSIBILITY OF RECORDS; MONITORING**

9.1. Records Retention. Grantee must maintain for three (3) years from the date of submission of the final expenditure report, adequate books, all financial records and, supporting documents, statistical records, and all other records pertinent to this Award, adequate to comply with 2 CFR 200.334, unless a different retention period is specified in 2 CFR 200.334, 44 Ill. Admin. Code 7000.430(a) and (b) or **PART TWO** or **PART THREE**. If any litigation, claim or audit is started before the expiration of the retention period, the records must be retained until all litigation, claims or audit exceptions involving the records have been resolved and final action taken.

9.2. Accessibility of Records. Grantee, in compliance with 2 CFR 200.337 and 44 Ill. Admin. Code 7000.430(f), must make books, records, related papers, supporting documentation and personnel relevant to this Agreement available to authorized Grantor representatives, the Illinois Auditor General, Illinois Attorney General, any Executive Inspector General, Grantor's Inspector General, federal authorities, any person identified in 2 CFR 200.337, and any other person as may be authorized by Grantor (including auditors), by the State of Illinois or by federal statute. Grantee must cooperate fully in any such audit or inquiry.

9.3. Failure to Maintain Books and Records. Failure to maintain adequate books, records and supporting documentation, as described in this ARTICLE, will result in the disallowance of costs for which there is insufficient supporting documentation and also establishes a presumption in favor of the State for the recovery of any Grant Funds paid by the State under this Agreement for which adequate books, records and supporting documentation are not available to support disbursement.

9.4. Monitoring and Access to Information. Grantee must monitor its activities to assure compliance with applicable state and federal requirements and to assure its performance expectations are being achieved. Grantor will monitor the activities of Grantee to assure compliance with all requirements, including applicable programmatic rules, regulations, and guidelines that the Grantor promulgates or implements, and performance expectations of the Award. Grantee must timely submit all financial and performance reports, and must supply, upon Grantor's request, documents and information relevant to the Award. Grantor may make site visits as warranted by Program needs. 2 CFR 200.329; 200.332. Additional monitoring requirements may be in **PART TWO** or **PART THREE**.

**ARTICLE X  
FINANCIAL REPORTING REQUIREMENTS**

10.1. Required Periodic Financial Reports. Grantee must submit financial reports as requested and in the format required by Grantor no later than the dues date(s) specified in **PART TWO** or **PART THREE**. Grantee must submit reports to Grantor describing the expenditure(s) of the funds related thereto at the intervals specified by Grantor, which must be no less frequent than annually and no more frequent than quarterly, unless otherwise specified in either **PART TWO** or **PART THREE** (approved as an exception by GATU) or on **Exhibit E** pursuant to specific conditions. 2 CFR 200.328(b). Any report required by 30 ILCS 708/125 may be detailed in **PART TWO** or **PART THREE**.

10.2. Financial Close-out Report.

(a) Grantee must submit a financial Close-out Report, in the format required by Grantor, by the due date specified in **PART TWO** or **PART THREE**, which must be no later than sixty (60) calendar days following the end of the Period of Performance for this Agreement or Agreement termination. The format of this financial Close-out Report must follow a format prescribed by Grantor. 2 CFR 200.344; 44 Ill. Admin. Code 7000.440(b).

(b) If an audit or review of Grantee occurs and results in adjustments after Grantee submits a Close-out Report, Grantee must submit a new financial Close-out Report based on audit adjustments, and immediately submit a refund to Grantor, if applicable. 2 CFR 200.345; 44 Ill. Admin. Code 7000.450.

10.3. Effect of Failure to Comply. Failure to comply with the reporting requirements in this Agreement may cause a delay or suspension of funding or require the return of improper payments or Unallowable Costs, and will be considered a material breach of this Agreement. Grantee's failure to comply with ARTICLE X, ARTICLE XI, or ARTICLE XVII will be considered prima facie evidence of a breach and may be admitted as such, without further proof, into evidence in an administrative proceeding before Grantor, or in any other legal proceeding. Grantee should refer to the State Grantee Compliance Enforcement System for policy and consequences for failure to comply. 44 Ill. Admin. Code 7000.80.

**ARTICLE XI  
PERFORMANCE REPORTING REQUIREMENTS**

11.1. Required Periodic Performance Reports. Grantee must submit performance reports as requested and in the format required by Grantor no later than the due date(s) specified in **PART TWO** or **PART THREE**. 44 Ill. Admin. Code 7000.410. Grantee must report to Grantor on the performance measures listed in **Exhibit D**, **PART TWO** or **PART THREE** at the intervals specified by Grantor, which must be no less frequent than annually and no more frequent than quarterly, unless otherwise specified in either **PART TWO** or **PART THREE** (approved as an exception by GATU), or on **Exhibit E** pursuant to specific conditions. For certain construction-related Awards, such reports may be exempted as identified in **PART TWO** or **PART THREE**. 2 CFR 200.329.

11.2. Performance Close-out Report. Grantee must submit a performance Close-out Report, in the format required by Grantor by the due date specified in **PART TWO** or **PART THREE**, which must be no later than 60 calendar days following the end of the Period of Performance or Agreement termination. 2 CFR 200.344; 44 Ill. Admin. Code 7000.440(b).

11.3. Content of Performance Reports. Pursuant to 2 CFR 200.329(b) and (c), all performance reports must relate the financial data and project or program accomplishments to the performance goals and objectives of this Award and also include the following: a comparison of actual accomplishments to the objectives of the Award established for the reporting period (for example, comparing costs to units of accomplishment); computation of the cost and demonstration of cost effective practices (e.g., through unit cost data); performance trend data and analysis if required; the reasons why established goals were not met, if appropriate; and additional information, analysis, and explanation of any cost overruns or higher-than-expected unit costs. Additional content and format guidelines for the performance reports will be determined by Grantor contingent on the Award's statutory, regulatory and administrative requirements, and are included in **PART TWO** or **PART THREE** of this Agreement.

## **ARTICLE XII AUDIT REQUIREMENTS**

12.1. Audits. Grantee is subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 USC 7501-7507), Subpart F of 2 CFR Part 200, and the audit rules and policies set forth by the Governor's Office of Management and Budget. 30 ILCS 708/65(c); 44 Ill. Admin. Code 7000.90.

12.2. Consolidated Year-End Financial Reports (CYEFR). All grantees must complete and submit a CYEFR through the Grantee Portal, except those exempted by federal or State statute or regulation, as set forth in **PART TWO** or **PART THREE**. The CYEFR is a required schedule in Grantee's audit report if Grantee is required to complete and submit an audit report as set forth herein.

(a) Grantee's CYEFR must cover the same period as the audited financial statements, if required, and must be submitted in accordance with the audit schedule at 44 Ill. Admin. Code 7000.90. If Grantee is not required to complete audited financial statements, the CYEFR must cover Grantee's fiscal year and must be submitted within 6 months of the Grantee's fiscal year-end.

(b) The CYEFR must include an in relation to opinion from the auditor of the financial statements included in the audit.

(c) The CYEFR must follow a format prescribed by Grantor.

12.3. Entities That Are Not "For-Profit".

(a) This Paragraph applies to Grantees that are not "for-profit" entities.

(b) Single and Program-Specific Audits. If, during its fiscal year, Grantee expends at least \$1,000,000 in federal Awards (direct federal and federal pass-through awards combined), Grantee must have a single audit or program-specific audit conducted for that year as required by 2 CFR 200.501 and other applicable sections of Subpart F of 2 CFR Part 200. The audit report packet must be completed as described in 2 CFR 200.512 (single audit) or 2 CFR 200.507 (program-specific audit), 44 Ill. Admin. Code 7000.90(h)(1) and the current GATA audit manual and submitted to the Federal Audit Clearinghouse, as required by 2 CFR 200.512. The results of peer and external quality control reviews, management letters issued by the auditors and their respective corrective action plans if significant deficiencies or material weaknesses are identified, and the CYEFR(s) must be submitted to the Grantee Portal at the same time the audit report packet is submitted to the Federal Audit Clearinghouse. The due date of all required submissions set forth in this Paragraph is the earlier of (i) thirty (30) calendar days after receipt of the auditor's report(s) or (ii) nine (9) months after the end of Grantee's audit period.

(c) Financial Statement Audit. If, during its fiscal year, Grantee expends less than \$1,000,000 in federal Awards, Grantee is subject to the following audit requirements:

(i) If, during its fiscal year, Grantee expends at least \$750,000 in State-issued Awards, Grantee must have a financial statement audit conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS). Grantee may be subject to additional requirements in **PART TWO, PART THREE** or **Exhibit E** based on Grantee's risk profile.

(ii) If, during its fiscal year, Grantee expends less than \$750,000 in State-issued Awards, but expends at least \$500,000 in State-issued Awards, Grantee must have a financial statement audit conducted in accordance with the Generally Accepted Auditing Standards (GAAS).

(iii) If Grantee is a Local Education Agency (as defined in 34 CFR 77.1), Grantee must have a financial statement audit conducted in accordance with GAGAS, as required by 23 Ill. Admin. Code 100.110, regardless of the dollar amount of expenditures of State-issued Awards.

(iv) If Grantee does not meet the requirements in subsections 12.3(b) and 12.3(c)(i-iii) but is required to have a financial statement audit conducted based on other regulatory requirements, Grantee must submit those audits for review.

(v) Grantee must submit its financial statement audit report packet, as set forth in 44 Ill. Admin. Code 7000.90(h)(2) and the current GATA audit manual, to the Grantee Portal within the earlier of (i) thirty (30) calendar days after receipt of the auditor's report(s) or (ii) six (6) months after the end of Grantee's audit period.

#### 12.4. "For-Profit" Entities.

(a) This Paragraph applies to Grantees that are "for-profit" entities.

(b) Program-Specific Audit. If, during its fiscal year, Grantee expends at least \$1,000,000 in federal pass-through funds from State-issued Awards, Grantee must have a program-specific audit conducted in accordance with 2 CFR 200.507. The auditor must audit federal pass-through programs with federal pass-through Awards expended that, in the aggregate, cover at least 50 percent (0.50) of total federal pass-through Awards expended. The audit report packet must be completed as described in 2 CFR 200.507 (program-specific audit), 44 Ill. Admin. Code 7000.90 and the current GATA audit manual, and must be submitted to the Grantee Portal. The due date of all required submissions set forth in this Paragraph is the earlier of (i) thirty (30) calendar days after receipt of the auditor's report(s) or (ii) nine (9) months after the end of Grantee's audit period.

(c) Financial Statement Audit. If, during its fiscal year, Grantee expends less than \$1,000,000 in federal pass-through funds from State-issued Awards, Grantee must follow all of the audit requirements in Paragraphs 12.3(c)(i)-(v), above.

(d) Publicly-Traded Entities. If Grantee is a publicly-traded company, Grantee is not subject to the single audit or program-specific audit requirements, but must submit its annual audit conducted in accordance with its regulatory requirements.

12.5. Performance of Audits. For those organizations required to submit an independent audit report, the audit must be conducted by the Illinois Auditor General (as required for certain governmental entities only), or a Certified Public Accountant or Certified Public Accounting Firm licensed in the State of Illinois or in accordance with Section 5.2 of the Illinois Public Accounting Act (225 ILCS 450/5.2). For all audits required to be performed subject to GAGAS or Generally Accepted Auditing Standards, Grantee must request and maintain on

file a copy of the auditor's most recent peer review report and acceptance letter. Grantee must follow procedures prescribed by Grantor for the preparation and submission of audit reports and any related documents.

12.6. Delinquent Reports. When audit reports or financial statements required under this ARTICLE are prepared by the Illinois Auditor General, if they are not available by the above-specified due date, they must be provided to Grantor within thirty (30) days of becoming available. Grantee should refer to the State Grantee Compliance Enforcement System for the policy and consequences for late reporting. 44 Ill. Admin. Code 7000.80.

### **ARTICLE XIII TERMINATION; SUSPENSION; NON-COMPLIANCE**

#### 13.1. Termination.

(a) Either Party may terminate this Agreement, in whole or in part, upon thirty (30) calendar days' prior written notice to the other Party.

(b) If terminated by the Grantee, Grantee must include the reasons for such termination, the effective date, and, in the case of a partial termination, the portion to be terminated. If Grantor determines in the case of a partial termination that the reduced or modified portion of the Award will not accomplish the purposes for which the Award was made, Grantor may terminate the Agreement in its entirety. 2 CFR 200.340(a)(3).

(c) This Agreement may be terminated, in whole or in part, by Grantor:

(i) Pursuant to a funding failure under Paragraph 4.1

(ii) If Grantee fails to comply with the terms and conditions of this or any Award, application or proposal, including any applicable rules or regulations, or has made a false representation in connection with the receipt of this or any Award; or

(iii) If the Award no longer effectuates the Program goals or agency priorities and if this termination is permitted in the terms and conditions of the Award, which must be detailed in **Exhibit A, PART TWO** or **PART THREE**.

13.2. Suspension. Grantor may suspend this Agreement, in whole or in part, pursuant to a funding failure under Paragraph 4.1 or if the Grantee fails to comply with terms and conditions of this or any Award. If suspension is due to Grantee's failure to comply, Grantor may withhold further payment and prohibit Grantee from incurring additional Obligations pending corrective action by Grantee or a decision to terminate this Agreement by Grantor. Grantor may allow necessary and proper costs that Grantee could not reasonably avoid during the period of suspension.

13.3. Non-compliance. If Grantee fails to comply with the U.S. Constitution, applicable statutes, regulations or the terms and conditions of this or any Award, Grantor may impose additional conditions on Grantee, as described in 2 CFR 200.208. If Grantor determines that non-compliance cannot be remedied by imposing additional conditions, Grantor may take one or more of the actions described in 2 CFR 200.339. The Parties must follow all Grantor policies and procedures regarding non-compliance, including, but not limited to, the procedures set forth in the State Grantee Compliance Enforcement System. 44 Ill. Admin. Code 7000.80 and 7000.260.

13.4. Objection. If Grantor suspends or terminates this Agreement, in whole or in part, for cause, or takes any other action in response to Grantee's non-compliance, Grantee may avail itself of any opportunities to object and challenge such suspension, termination or other action by Grantor in accordance with any applicable processes and procedures, including, but not limited to, the procedures set forth in the State Grantee Compliance Enforcement System. 2 CFR 200.342; 44 Ill. Admin. Code 7000.80 and 7000.260.

13.5. Effects of Suspension and Termination.

(a) Grantor may credit Grantee for allowable expenditures incurred in the performance of authorized services under this Agreement prior to the effective date of a suspension or termination.

(b) Except as set forth in subparagraph (c), below, Grantee must not incur any costs or Obligations that require the use of Grant Funds after the effective date of a suspension or termination, and must cancel as many outstanding Obligations as possible.

(c) Costs to Grantee resulting from Obligations incurred by Grantee during a suspension or after termination of the Agreement are not allowable unless Grantor expressly authorizes them in the notice of suspension or termination or subsequently. However, Grantor may allow costs during a suspension or after termination if:

(i) The costs result from Obligations properly incurred before the effective date of suspension or termination, are not in anticipation of the suspension or termination, and the costs would be allowable if the Agreement was not suspended or terminated prematurely. 2 CFR 200.343.

13.6. Close-out of Terminated Agreements. If this Agreement is terminated, in whole or in part, the Parties must comply with all close-out and post-termination requirements of this Agreement. 2 CFR 200.340(d).

#### **ARTICLE XIV SUBCONTRACTS/SUBAWARDS**

14.1. Subcontracting/Subrecipients/Delegation. Grantee must not subcontract nor issue a subaward for any portion of this Agreement nor delegate any duties hereunder without Prior Approval of Grantor. The requirement for Prior Approval is satisfied if the subcontractor or subrecipient has been identified in the uniform grant application, such as, without limitation, a Project description, and Grantor has approved. Grantee must follow all applicable requirements set forth in 2 CFR 200.332.

14.2. Application of Terms. If Grantee enters into a subaward agreement with a subrecipient, Grantee must notify the subrecipient of the applicable laws and regulations and terms and conditions of this Award by attaching this Agreement to the subaward agreement. The terms of this Agreement apply to all subawards authorized in accordance with Paragraph 14.1. 2 CFR 200.101(b).

14.3. Liability as Guaranty. Grantee will be liable as guarantor for any Grant Funds it obligates to a subrecipient or subcontractor pursuant to this ARTICLE in the event Grantor determines the funds were either misspent or are being improperly held and the subrecipient or subcontractor is insolvent or otherwise fails to return the funds. 2 CFR 200.345; 30 ILCS 705/6; 44 Ill. Admin. Code 7000.450(a).

**ARTICLE XV  
NOTICE OF CHANGE**

15.1. Notice of Change. Grantee must notify Grantor if there is a change in Grantee's legal status, FEIN, UEI, SAM registration status, Related Parties, senior management (for non-governmental grantees only) or address. If the change is anticipated, Grantee must give thirty (30) days' prior written notice to Grantor. If the change is unanticipated, Grantee must give notice as soon as practicable thereafter. Grantor reserves the right to take any and all appropriate action as a result of such change(s).

15.2. Failure to Provide Notification. To the extent permitted by Illinois law (see Paragraph 21.2), Grantee must hold harmless Grantor for any acts or omissions of Grantor resulting from Grantee's failure to notify Grantor as required by Paragraph 15.1.

15.3. Notice of Impact. Grantee must notify Grantor in writing of any event, including, by not limited to, becoming a party to litigation, an investigation, or transaction that may have a material impact on Grantee's ability to perform under this Agreement. Grantee must provide notice to Grantor as soon as possible, but no later than five (5) days after Grantee becomes aware that the event may have a material impact.

15.4. Effect of Failure to Provide Notice. Failure to provide the notice described in this ARTICLE is grounds for termination of this Agreement and any costs incurred after the date notice should have been given may be disallowed.

**ARTICLE XVI  
STRUCTURAL REORGANIZATION AND RECONSTITUTION OF BOARD MEMBERSHIP**

16.1. Effect of Reorganization. This Agreement is made by and between Grantor and Grantee, as Grantee is currently organized and constituted. Grantor does not agree to continue this Agreement, or any license related thereto, should Grantee significantly reorganize or otherwise substantially change the character of its corporate structure, business structure or governance structure. Grantee must give Grantor prior notice of any such action or changes significantly affecting its overall structure or, for non-governmental grantees only, management makeup (for example, a merger or a corporate restructuring), and must provide all reasonable documentation necessary for Grantor to review the proposed transaction including financial records and corporate and shareholder minutes of any corporation which may be involved. Grantor reserves the right to terminate the Agreement based on whether the newly organized entity is able to carry out the requirements of the Award. This ARTICLE does not require Grantee to report on minor changes in the makeup of its board membership or governance structure, as applicable. Nevertheless, **PART TWO** or **PART THREE** may impose further restrictions. Failure to comply with this ARTICLE constitutes a material breach of this Agreement.

**ARTICLE XVII  
CONFLICT OF INTEREST**

17.1. Required Disclosures. Grantee must immediately disclose in writing any potential or actual Conflict of Interest to Grantor. 2 CFR 200.112; 30 ILCS 708/35.

17.2. Prohibited Payments. Payments made by Grantor under this Agreement must not be used by Grantee to compensate, directly or indirectly, any person currently holding an elective office in this State including, but not limited to, a seat in the General Assembly. In addition, where Grantee is not an instrumentality of the State of Illinois, as described in this Paragraph, Grantee must request permission from

Grantor to compensate, directly or indirectly, any officer or any person employed by an office or agency of the State of Illinois. An instrumentality of the State of Illinois includes, without limitation, State departments, agencies, boards, and State universities. An instrumentality of the State of Illinois does not include, without limitation, units of Local Government and related entities.

17.3. Request for Exemption. Grantee may request written approval from Grantor for an exemption from Paragraph 17.2. Grantee acknowledges that Grantor is under no obligation to provide such exemption and that Grantor may grant an such exemption subject to additional terms and conditions as Grantor may require.

## **ARTICLE XVIII EQUIPMENT OR PROPERTY**

18.1. Purchase of Equipment. For any equipment purchased in whole or in part with Grant Funds, if Grantor determines that Grantee has not met the conditions of 2 CFR 200.439, the costs for such equipment will be disallowed. Grantor must notify Grantee in writing that the purchase of equipment is disallowed.

18.2. Prohibition against Disposition/Encumbrance. Any equipment, material, or real property that Grantee purchases or improves with Grant Funds must not be sold, transferred, encumbered (other than original financing) or otherwise disposed of during the Award Term without Prior Approval of Grantor unless a longer period is required in **PART TWO** or **PART THREE** and permitted by 2 CFR Part 200 Subpart D. Use or disposition of real property acquired or improved using Grant Funds must comply with the requirements of 2 CFR 200.311. Real property, equipment, and intangible property that are acquired or improved in whole or in part using Grant Funds are subject to the provisions of 2 CFR 200.316. Grantor may require the Grantee to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with this Award and that use and disposition conditions apply to the property.

18.3. Equipment and Procurement. Grantee must comply with the uniform standards set forth in 2 CFR 200.310–200.316 governing the management and disposition of property, the cost of which was supported by Grant Funds. Any waiver from such compliance must be granted by either the President’s Office of Management and Budget, the Governor’s Office of Management and Budget, or both, depending on the source of the Grant Funds used. Additionally, Grantee must comply with the standards set forth in 2 CFR 200.317-200.327 to establish procedures to use Grant Funds for the procurement of supplies and other expendable property, equipment, real property and other services.

18.4. Equipment Instructions. Grantee must obtain disposition instructions from Grantor when equipment, purchased in whole or in part with Grant Funds, is no longer needed for their original purpose. Notwithstanding anything to the contrary contained in this Agreement, Grantor may require transfer of any equipment to Grantor or a third party for any reason, including, without limitation, if Grantor terminates the Award or Grantee no longer conducts Award activities. Grantee must properly maintain, track, use, store and insure the equipment according to applicable best practices, manufacturer’s guidelines, federal and state laws or rules, and Grantor requirements stated herein.

18.5. Domestic Preferences for Procurements. In accordance with 2 CFR 200.322, to the greatest extent practicable and consistent with law, Grantee must, under this Award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this Paragraph must be included in all subawards and in all contracts and purchase orders under this Award.

**ARTICLE XIX  
PROMOTIONAL MATERIALS; PRIOR NOTIFICATION**

19.1. Promotional and Written Materials. Use of Grant Funds for promotions is subject to the prohibitions for advertising or public relations costs in 2 CFR 200.421(e). To use Grant Funds in whole or in part to produce any written publications, announcements, reports, flyers, brochures or other written materials, these uses must be allowable under 2 CFR 200.421 and 200.467 and Grantee must include in these publications, announcements, reports, flyers, brochures and all other such material, the phrase "Funding provided in whole or in part by the [Grantor]." 2 CFR 200.467. Exceptions to this requirement must be requested, in writing, from Grantor and will be considered authorized only upon written notice thereof to Grantee.

19.2. Prior Notification/Release of Information. Grantee must notify Grantor ten (10) days prior to issuing public announcements or press releases concerning work performed pursuant to this Agreement, or funded in whole or in part by this Agreement, and must cooperate with Grantor in joint or coordinated releases of information.

**ARTICLE XX  
INSURANCE**

20.1. Maintenance of Insurance. Grantee must maintain in full force and effect during the Term of this Agreement casualty and bodily injury insurance, as well as insurance sufficient to cover the replacement cost of any and all real or personal property (including equipment), or both, purchased or, otherwise acquired, or improved in whole or in part, with funds disbursed pursuant to this Agreement. 2 CFR 200.310. Additional insurance requirements may be detailed in PART TWO or PART THREE.

20.2. Claims. If a claim is submitted for real or personal property, or both, purchased in whole with funds from this Agreement and such claim results in the recovery of money, such money recovered must be surrendered to Grantor.

**ARTICLE XXI  
LAWSUITS AND INDEMNIFICATION**

21.1. Independent Contractor. Neither Grantee nor any employee or agent of Grantee acquires any employment rights with Grantor by virtue of this Agreement. Grantee must provide the agreed services and achieve the specified results free from the direction or control of Grantor as to the means and methods of performance. Grantee must provide its own equipment and supplies necessary to conduct its business; provided, however, that in the event, for its convenience or otherwise, Grantor makes any such equipment or supplies available to Grantee, Grantee's use of such equipment or supplies provided by Grantor pursuant to this Agreement is strictly limited to official Grantor or State of Illinois business and not for any other purpose, including any personal benefit or gain.

21.2. Indemnification and Liability.

(a) **Non-governmental entities.** This subparagraph applies only if Grantee is a non-governmental entity. Grantee must hold harmless Grantor against any and all liability, loss, damage, cost or expenses, including attorneys' fees, arising from the intentional torts, negligence or breach of contract of Grantee, with the exception of acts performed in conformance with an explicit, written directive of Grantor. Indemnification by Grantor is governed by the State Employee Indemnification Act

(5 ILCS 350/.01 *et seq.*) as interpreted by the Illinois Attorney General. Grantor makes no representation that Grantee, an independent contractor, will qualify or be eligible for indemnification under said Act.

(b) **Governmental entities.** This subparagraph applies only if Grantee is a governmental unit as designated in Paragraph 3.2. Neither Party shall be liable for actions chargeable to the other Party under this Agreement including, but not limited to, the negligent acts and omissions of the other Party's agents, employees or subcontractors in the performance of their duties as described under this Agreement, unless such liability is imposed by law. This Agreement is not construed as seeking to enlarge or diminish any obligation or duty owed by one Party against the other or against a third party.

## ARTICLE XXII MISCELLANEOUS

22.1. Gift Ban. Grantee is prohibited from giving gifts to State employees pursuant to the State Officials and Employees Ethics Act (5 ILCS 430/10-10) and Illinois Executive Order 15-09.

22.2. Assignment Prohibited. This Agreement must not be sold, assigned, or transferred in any manner by Grantee, to include an assignment of Grantee's rights to receive payment hereunder, and any actual or attempted sale, assignment, or transfer by Grantee without the Prior Approval of Grantor in writing renders this Agreement null, void and of no further effect.

22.3. Copies of Agreements upon Request. Grantee must, upon request by Grantor, provide Grantor with copies of contracts or other agreements to which Grantee is a party with any other State agency.

22.4. Amendments. This Agreement may be modified or amended at any time during its Term by mutual consent of the Parties, expressed in writing and signed by the Parties.

22.5. Severability. If any provision of this Agreement is declared invalid, its other provisions will remain in effect.

22.6. No Waiver. The failure of either Party to assert any right or remedy pursuant to this Agreement will not be construed as a waiver of either Party's right to assert such right or remedy at a later time or constitute a course of business upon which either Party may rely for the purpose of denial of such a right or remedy.

22.7. Applicable Law; Claims. This Agreement and all subsequent amendments thereto, if any, are governed and construed in accordance with the laws of the State of Illinois. Any claim against Grantor arising out of this Agreement must be filed exclusively with the Illinois Court of Claims. 705 ILCS 505/1 *et seq.* Grantor does not waive sovereign immunity by entering into this Agreement.

22.8. Compliance with Law. Grantee is responsible for ensuring that Grantee's Obligations and services hereunder are performed in compliance with all applicable federal and State laws, including, without limitation, federal regulations, State administrative rules, including but not limited to 44 Ill. Admin. Code Part 7000, laws and rules which govern disclosure of confidential records or other information obtained by Grantee concerning persons served under this Agreement, and any license requirements or professional certification provisions.

22.9. Compliance with Freedom of Information Act. Upon request, Grantee must make available to Grantor all documents in its possession that Grantor deems necessary to comply with requests made under the Freedom of Information Act. 5 ILCS 140/7(2).

22.10. Compliance with Whistleblower Protections. Grantee must comply with the Whistleblower Act (740 ILCS 174/1 *et seq.*) and the whistleblower protections set forth in 2 CFR 200.217, including but not limited to, the requirement that Grantee and its subrecipients inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712.

22.11. Precedence.

(a) Except as set forth in subparagraph (b), below, the following rules of precedence are controlling for this Agreement: In the event there is a conflict between this Agreement and any of the exhibits or attachments hereto, this Agreement controls. In the event there is a conflict between **PART ONE** and **PART TWO** or **PART THREE** of this Agreement, **PART ONE** controls. In the event there is a conflict between **PART TWO** and **PART THREE** of this Agreement, **PART TWO** controls. In the event there is a conflict between this Agreement and relevant statute(s) or rule(s), the relevant statute(s) or rule(s) controls.

(b) Notwithstanding the provisions in subparagraph (a), above, if a relevant federal or state statute(s) or rule(s) requires an exception to this Agreement's provisions, or an exception to a requirement in this Agreement is granted by GATU, such exceptions must be noted in **PART TWO** or **PART THREE**, and in such cases, those requirements control.

22.12. Illinois Grant Funds Recovery Act. In the event of a conflict between the Illinois Grant Funds Recovery Act and the Grant Accountability and Transparency Act, the provisions of the Grant Accountability and Transparency Act control. 30 ILCS 708/80.

22.13. Headings. Articles and other headings contained in this Agreement are for reference purposes only and are not intended to define or limit the scope, extent or intent of this Agreement or any provision hereof.

22.14. Counterparts. This Agreement may be executed in one or more counterparts, each of which are considered to be one and the same agreement, binding on all Parties hereto, notwithstanding that all Parties are not signatories to the same counterpart. Duplicated signatures, signatures transmitted via facsimile, or signatures contained in a Portable Document Format (PDF) document are deemed original for all purposes.

22.15. Attorney Fees and Costs. Unless prohibited by law, if Grantor prevails in any proceeding to enforce the terms of this Agreement, including any administrative hearing pursuant to the Grant Funds Recovery Act or the Grant Accountability and Transparency Act, Grantor has the right to recover reasonable attorneys' fees, costs and expenses associated with such proceedings.

22.16. Continuing Responsibilities. The termination or expiration of this Agreement does not affect: (a) the right of Grantor to disallow costs and recover funds based on a later audit or other review; (b) the obligation of the Grantee to return any funds due as a result of later refunds, corrections or other transactions, including, without limitation, final Indirect Cost Rate adjustments and those funds obligated pursuant to ARTICLE XIV; (c) the CYEFR(s); (d) audit requirements established in 44 Ill. Admin. Code 7000.90 and ARTICLE XII ; (e) property management and disposition requirements established in 2 CFR 200.310 through 2 CFR 200.316 and ARTICLE XVIII; or (f) records related requirements pursuant to ARTICLE IX. 44 Ill. Admin. Code 7000.440.

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## **EXHIBIT A**

### **PROJECT DESCRIPTION**

Project Site Location: 700 S. 12th Ave., La Grange, IL 60525

With the assistance of the IDNR OSLAD Grant, Sedgwick Park will undergo renovations to some of the existing park amenities and introduce new amenities to the community park. The renovations will include moving and rebuilding the sand volleyball courts. New park amenities that will be added to the park include a multi-use path, pickleball courts, a multi-purpose sport court, and a pollinator garden with a boardwalk and interpretive signs.

## EXHIBIT B

### DELIVERABLES OR MILESTONES

This grant is funded through the Open Space Land Acquisition and Development Grant Program (OSLAD). It is funded up to 50% (100% for Disadvantaged Communities) through OSLAD.

The Implementation and Billing Requirement Packet is incorporated into this Agreement by reference. Project reimbursement requests shall be submitted at project completion unless otherwise approved by IDNR. Deliverables/Milestones will be the completed project components as presented in the original application or an approved project scope change. They will be reported as directed in the Implementation and Billing Packet.

If the approved OSLAD project includes the use of Force Account labor, the Grantee shall ensure that any audits required will include an internal control evaluation and opinion on the grantee's time and attendance allocation system. In addition, if the grantee uses materials purchased by means of a Central Procurement System and allocates a portion of those materials to the project (Force Account material claim), the audit must include testing and reporting on the allocation system used for tracking material use.

The Grantee is required to file quarterly status reports on the grant project describing the progress of the program, project, or use and expenditure of the grant funds related thereto, if the grant amount is over \$25,000.00 (30 ILCS 705/4(b)(2)). The grantee must submit status reports on the first day of the next existing quarterly schedule (Jan, April, July and Oct) beginning with the quarter immediately following the project effective date.

**EXHIBIT C**

**CONTACT INFORMATION**

**CONTACTS FOR NOTIFICATION AND GRANT ADMINISTRATION:**

Unless specified elsewhere, all notices required or desired to be sent by either Party must be sent to the persons listed below. Grantee must notify Grantor of any changes in its contact information listed below within five (5) business days from the effective date of the change, and Grantor must notify Grantee of any changes to its contact information as soon as practicable. The Party making a change must send any changes in writing to the contact for the other Party. No amendment to this Agreement is required if information in this Exhibit is changed.

**FOR OFFICIAL GRANT NOTIFICATIONS**

<b><u>GRANTOR CONTACT</u></b>	<b><u>GRANTEE CONTACT</u></b>
Name: Drew Jenkins	Name: Jenny Bechtold
Title: Conservation Grant Administrator III	Title:
Address: 1 Natural Resources Way Springfield, IL 62702	Address: 536 East Avenue La Grange, IL 60525

**GRANTEE PAYMENT ADDRESS**  
(If different than the address above)

Address:

**FOR GRANT ADMINISTRATION**

<b><u>GRANTOR CONTACT</u></b>	<b><u>GRANTEE CONTACT</u></b>
Name: Daisy Corral-Jacquez	Name: Jenny Bechtold
Title: Conservation Grant Administrator I	Title:
Address: 1 Natural Resources Way Springfield, IL 62702	Address: 536 East Avenue La Grange, Illinois 60525
Phone: 217-993-2918	Phone: (709) 352-1762
TTY#:	TTY#:
E-mail Address: daisy.corraljacquez@illinois.gov	E-mail Address: jennybechtold@pdig.org

## EXHIBIT D

### PERFORMANCE MEASURES AND STANDARDS

Following all methods and standards as required by state and federal laws and regulations, this project will make outdoor recreation available to members of the public by accomplishing the following items:

Providing community members with outdoor recreational opportunities that can be utilized by members of the public.

Periodic Performance Report (PPR) that describes the progress of the project, and the Periodic Financial Report (PFR) that documents expenditure of funds in accordance with the budget line items as detailed in the approved Uniform Budget. Below is the required periodic reporting schedule for this Award.

Reporting Period	PPR and PFR Due Date
January 1 – March 31	April 15
April 1 – June 30	July 15
July 1 – September 30	October 15
October 1 – December 31	January 15

Final Project Report. The grantee shall submit a written Final Project Report to the department no later than 30 days after the completion of the Project or the ending date of the grant agreement, whichever is earlier, in accordance with the applicable administrative rules. The final report shall be in the form or format provided by the Department.

Final Project Report shall include but not be limited to the following information:

- Grant agreement number
- Grantee name, address, and telephone number
- Timeframe of the report
- Name and telephone number or e-mail address of grantee representative completing the report
- Project objective as described in the application and grant agreement
- Completed project description
- Summary of the project accomplishments
- Any other information/documentation as required by the Grantor.

Failure to provide the Final Project Report as required may render the grantee ineligible to receive payments under the current award or make them ineligible for future awards.

## EXHIBIT E

### SPECIFIC CONDITIONS

Grantor may remove (or reduce) a Specific Condition included in this Exhibit by providing written notice to the Grantee, in accordance with established procedures for removing a Specific Condition.

Projects May Not Go Out To Bid and No Ground Work may begin until you receive the following three items from your assigned grant administrator:

- An approved CERP
- Illinois Works Apprenticeship Initiative Requirements – this will depend on your project budget and advanced payment amount.
- Business Enterprise Program requirements.

ICQ Section: 05-Audit

Conditions: Grantee must submit, at least semi-annually, documentation to support the status of implementation of corrective action for audit findings.

Risk Explanation: Medium to high risk will result in repeated audit findings, potential questioned cost, and increase of administrative and programmatic specific conditions that will increase the cost of managing the grant program.

How to Fix: Implementation of grantee's corrective action plan.

Timeframe: When corrective action is complete.

## **PART TWO –GRANTOR-SPECIFIC TERMS**

In addition to the uniform requirements in **PART ONE**, Grantor has the following additional requirements for its Grantee:

### **ARTICLE XXIII AUTHORIZED SIGNATORY**

23.1. Authorized Signatory. The signature of the Authorized Representative for the Grantor on the signature page of this Award is considered the Authorized Signatory for purposes of this Agreement. Any amendments or changes to this Agreement must be approved and signed by the Authorized Signatory.

### **ARTICLE XXIV ILLINOIS WORKS JOBS ACT**

24.1. Illinois Works Jobs Program Act (30 ILCS 559/20-1 et seq.). For grants with an estimated total project cost of \$500,000 or more, the grantee will be required to comply with the Illinois Works Apprenticeship Initiative (30 ILCS 559/20-20 to 20-25) and all applicable administrative rules. The “estimated total project cost” is a good faith approximation of the costs of an entire project being paid for in whole or in part by appropriated capital funds to construct a public work. The goal of the Illinois Apprenticeship Initiative is that apprentices will perform either 10% of the total labor hours actually worked in each prevailing wage classification or 10% of the estimated labor hours in each prevailing wage classification, whichever is less. Grantees will be permitted to seek from the Department a waiver or reduction of this goal in certain circumstances pursuant to 30 ILCS 559/20-20(b). The grantee must ensure compliance for the life of the entire project, including during the term of the grant and after the term ends, if applicable, and will be required to report on and certify its compliance.

24.2. Prevailing Wage Act (820 ILCS 130/0.01 et seq.) Grantee certifies that all Programs for the construction of fixed works which are financed in whole or in part with funds provided by this Agreement shall be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq.) unless the provisions of that Act exempt its application. In the construction of the Program, Grantee shall comply with the requirements of the Prevailing Wage Act including, but not limited to, inserting into all contracts for such construction a stipulation to the effect that not less than the prevailing rate of wages as applicable to the Program shall be paid to all laborers, workers, and mechanics performing work under the Award and requiring all bonds of contractors to include a provision as will guarantee the faithful performance of such prevailing wage clause as provided by contract.

### **ARTICLE XXV ADDITIONAL BUDGET PROVISIONS**

25.1. Restrictions on Discretionary Line-Item Transfers. Unless prohibited from doing so in 2 CFR 200.308 or 44 Ill. Admin. Code 7000.370(b), transfers between approved line items may be made without Grantor’s approval only if the total amount transferred does not exceed the allowable variance of the greater of either (1) ten percent (10%) of the Budget line item, or (2) one thousand dollars (\$1,000) of the Budget line item. Discretionary line-item transfers may not result in an increase to the Budget Total. Transfers above 10% of a line item, or over \$1,000 must be requested in advance and be approved by the Grantor.

### **ARTICLE XXVI ADDITIONAL TERMINATION; SUSPENSION; NON-COMPLIANCE PROVISIONS**

26.1. Remedies for Non-Compliance. If Grantor suspends or terminates this Agreement pursuant to Article XIII herein, Grantor may also elect any additional remedy allowed by law, including, but not limited to, one or more of the following remedies:

(a) Direct the Grantee to refund Grant Funds disbursed to it under this Agreement for costs determined ineligible,

(b) Direct the Grantee to remit an amount equivalent to the "Net Salvage Value" of all equipment or materials purchased with Grant Funds provided under this Agreement. For purposes of this Agreement, "Net Salvage Value" is defined as the amount realized, or that the Parties agree is likely to be realized from, the sale of equipment or materials purchased with Grant Funds provided under this Agreement at its current fair market value, less selling expenses; and,

(c) Direct the Grantee to transfer ownership of equipment or materials purchased with Grant Funds provided under this Agreement to the Grantor or its designee.

26.2. Grant Refunds. In accordance with the Illinois Grant Funds Recovery Act, 30 ILCS 705/1 et seq., the Grantee must, within forty-five (45) days of the effective date of a termination of this Agreement, refund to Grantor, any balance of Grant Funds not spent or not obligated as of said date.

#### **ARTICLE XXVII ADDITIONAL MODIFICATION PROVISIONS**

27.1. Unilateral Modifications. The Parties agree that Grantor may, in its sole discretion, unilaterally modify this Agreement without prior approval of the Grantee when the modification is initiated by Grantor for the sole purpose of increasing the Grantee's funding allocation as additional funds become available for the Award during the program year covered by the Term of this Agreement. A unilateral modification may also be used to de-obligate funds without prior approval of the Grantee when, a) a project is completed and funds remain that are no longer needed for the grant project, b) to secure unobligated/unused funds, c) termination of the Grant Agreement.

27.2. Term Extensions. The Grantee acknowledges that all Grant Funds must be expended or legally obligated, and all Grant Activities, Deliverables, Milestones and Performance Measures (Exhibits A, B and E) must be completed during the term set forth in paragraph 2.1. Extensions of the Term will be granted only for good cause, subject to the Grantor's discretion. Pursuant to the Grant Funds Recovery Act (30 ILCS 705/1 et seq.), no Award may be extended in total beyond a two (2)-year period unless the Grant Funds are expended or legally obligated during that initial two-year period, or unless Grant Funds are disbursed for reimbursement of costs previously incurred by the Grantee. If Grantee requires an extension of the Award Term, Grantee should submit a written request to the Grant Manager at least sixty (60) days prior to the end of the Award Term or extended Award Term, as applicable, stating the reason for the extension.

#### **ARTICLE XXVIII ADDITIONAL EQUIPMENT OR PROPERTY PROVISIONS**

28.1. Equipment Management. The Grantee is responsible for replacing or repairing equipment and materials purchased with Grant Funds that are lost, stolen, damaged, or destroyed. Any loss, damage or theft of

equipment and materials shall be investigated and fully documented, and immediately reported to the Grantor and, where appropriate, the appropriate authorities.

28.2. Grantee will be responsible for the maintenance of any equipment purchased with grant funds.

#### **ARTICLE XXIX APPLICABLE STATUTES**

To the extent applicable, Grantor and Grantee shall comply with the following:

29.1. Grantee Responsibility. All applicable federal, State and local laws, rules and regulations governing the performance required by Grantee shall apply to this Agreement and will be deemed to be included in this Agreement the same as though written herein in full. Grantee is responsible for ensuring compliance with all applicable laws, rules and regulations, including, but not limited to those specifically referenced herein. Except where expressly required by applicable laws and regulations.

29.2. Land Trust/Beneficial Interest Disclosure Act (765 ILCS 405/2.1). No Grant Funds shall be paid to any trustee of a land trust, or any beneficiary or beneficiaries of a land trust, for any purpose relating to the land, which is the subject of such trust, any interest in such land, improvements to such land or use of such land unless an affidavit is first filed with the Grantor identifying each beneficiary of the land trust by name and address and defining such interest therein.

29.3. Historic Preservation Act (20 ILCS 3420/1 et seq.). The Grantee will not expend Grant Funds under this Agreement which result in the destruction, alteration, renovation, transfer or sale, or utilization of a historic property, structure or structures, or in the introduction of visual, audible or atmospheric elements to a historic property, structure or structures, which will result in the change in the character or use of any historic property, except as approved by the Illinois Department of Natural Resources, Historic Preservation Division. The Grantee shall not expend Grant Funds under this Agreement for any project, activity, or program that can result in changes in the character or use of historic property, if any historic property is located in the area of potential effects without the approval of the Illinois Department of Natural Resources, Historic Preservation Division. 20 ILCS 3420/3(f).

29.4. Steel Products Procurement Act (30 ILCS 565 et seq.). The Grantee, if applicable, hereby certifies that any steel products used or supplied in accordance with this Award for a public works project shall be manufactured or produced in the United States per the requirements of the Steel Products Procurement Act (30 ILCS 565 et seq).

#### **ARTICLE XXX ADDITIONAL MISCELLANEOUS PROVISIONS**

30.1. Workers' Compensation Insurance, Social Security, Retirement and Health Insurance Benefits, and Taxes. The Grantee shall provide Workers' Compensation insurance where the same is required and shall accept full responsibility for the payment of unemployment insurance, premiums for Workers' Compensation, Social Security and retirement and health insurance benefits, as well as all income tax deduction and any other

taxes or payroll deductions required by law for its employees who are performing services specified by this Agreement.

**ARTICLE XXXI  
ADDITIONAL REQUIRED CERTIFICATIONS**

The Grantee makes the following certifications as a condition of this Agreement. These certifications are required by State statute and are in addition to any certifications required by any Federal funding source as set forth in this Agreement. Grantee's execution of this Agreement shall serve as its attestation that the certifications made herein are true and correct.

31.1. Applicable Taxes. The execution of this Agreement by the Grantee is its certification that (i) it is current as to the filing and payment of any federal, state and/or local taxes applicable to Grantee; and (ii) it is not delinquent in its payment of moneys owed to any federal, state, or local unit of government.

31.2. Lien Waivers. If applicable, the Grantee shall monitor construction to assure that necessary contractor's affidavits and waivers of mechanics liens are obtained prior to release of Grant Funds to contractors and subcontractors.

**ARTICLE XXXII  
INCORPORATION**

32.1. Incorporation into Agreement. The full Uniform Application, Uniform Budget, applicable Grant Manual, are hereby incorporated into this Agreement and therefore are part of this Agreement. The Grants Application, Attachments, and supporting documents submitted by the Grantee, or a revised Application subsequently submitted and approved by the Grantor, is considered final and is incorporated herein by reference.

### PART THREE –PROJECT-SPECIFIC TERMS

In addition to the uniform requirements in **PART ONE** and Grantor-Specific Terms in **PART TWO**, Grantor has the following additional requirements for this Project:

#### ARTICLE XXXIII REPORT DELIVERABLE SCHEDULE

33.1. Periodic Reports. The Grantee is required to submit the following periodic reports based on the Reporting Period and Due Dates listed below.

- (a) Periodic Performance Report (PPR) – describes the progress of the activities/implementation of the project
- (b) Periodic Financial Report (PFR) – documents expenditure of funds in accordance with the budget line items as detailed in the approved Uniform Budget.

<u>Reporting Period</u>	<u>PPR and PFR Due Date</u>
January 1 – March 31	April 15
April 1 – June 30	July 15
July 1 – September 30	October 15
October 1 – December 31	January 15

33.2. Final Project Report. The Grantee shall submit a written Final Project Report to the Grantor no later than 30 days following the completion of the Project or the ending date of the grant agreement, whichever is earlier, in accordance with the applicable administrative rules. The final report shall be in the form or format provided by the Grantor.

Final Project Report shall include but not be limited to the following information:

- Grant agreement number
- Grantee name, address, and telephone number
- Timeframe of the report
- Name and telephone number or e-mail address of Grantee representative completing the report
- Project objective as described in the application and grant agreement
- Completed project description
- Summary of the project accomplishments
- Any other information/documentation as required by the Grantor

33.3. Failure to provide the Final Project Report. May render the Grantee ineligible to receive payments under the current award or make them ineligible for future awards.

#### ARTICLE XXXIV EQUIPMENT REPORTS

34.1. Equipment reports. Are due on December 31st during each of the first 5 years following the project award. The Equipment Use Report shall suffice as the Annual Progress Report required if the equipment purchase was the only aspect of the project. (Administrative Rule 3060.80 (b) 7).

**ARTICLE XXXV  
REIMBURSEMENT OF COSTS INCURRED**

35.1. Reimbursement based program. Grant funds are available on a reimbursement basis for expenditures incurred by the Grantee during the grant Term as identified in this Agreement. Costs incurred prior to the effective date identified in the Term of this Agreement, and costs incurred after the expiration date for the Term of this Agreement are not eligible for reimbursement.

**ARTICLE XXXVI  
OSLAD SPECIFIC FINANCIAL INFORMATION**

36.1. Advance Payment/Reimbursement. An advance payment of 50% of the grant award may be paid to the Grantee. The Grantee may opt out of the advance payment at the time of the award of the grant. Reimbursement of costs shall be handled in accordance with the following:

(a) Grantee Receives Advance Payment. If the Grantee chooses to receive the advance payment it will be paid to the Grantee at the time the Grantor awards the grant. The remaining 50% of the grant award shall be distributed to the Grantee on a reimbursement basis. The Grantee must provide the Grantor all bills/receipts, payments/canceled checks, and any other documentation required by the Grantor to document the expenditure of the advanced funds, including interest. No reimbursement of the remaining 50% of the grant award will occur until documentation of all advanced funds, including interest, is approved by the Grantor. Once the Grantor approves the expenditure of the advanced funds, including interest, the 50% balance of the grant funds will be paid out on a reimbursement basis.

(b) Grantee Opts Out of Advance Payment. The Grantee may opt out of receiving the advance payment at the time of the award of the grant. The Grantee must provide to the Grantor all bills/receipts, payments/canceled checks, and any other documentation required by the Grantor for reimbursement of all costs incurred.

(c) Grant Extension. The Grantor shall consider the Grantee's request for an extension to the grant if:

(i) The advanced payment is expended or legally obligated within the 2 years required by Section 5 of the Illinois Grant Funds Recovery Act, or;

(ii) No advance payment was made.

36.2. Interest-bearing Account. The Grantee is required to deposit the 50% advance payment in a separate interest-bearing account separate from their general accounts. The interest earned from this account must be reported quarterly and expended on the project in addition to all grant payments and matching funds required.

36.3. Project Costs. Project costs eligible for assistance shall be determined upon the basis of criteria set forth for the Open Space Lands Acquisition and Development Grant Program as specified in 17 Illinois Administrative Code Part 3025.

36.4. Payment. Any payment(s) to the Grantee will be made as reimbursement for eligible expenses following submission to Grantor of a certified reimbursement request listing all funds expended and including any

other documentation required by Grantor following all instructions provided in the Implementation and Billing Packet.

36.5. Project Reimbursement Request. Project reimbursement requests are to be submitted to the Grantor quarterly. Forms and instructions presented in the Implementation and Billing Requirements must be used.

36.6. Final Reimbursement request. A project shall be deemed completed for grant payment when the Grantee submits a final certified project billing form seeking final grant reimbursement which is approved for payment by the Grantor. Failure by the Grantee to submit required reimbursement request forms and substantiating documentation within 60 days following the project expiration date will result in the Grantee forfeiting all project reimbursements and relieving the Grantor from further payment obligations on the grant. Any grant funds remaining after final reimbursement to the Grantee will be reprogrammed at the discretion of Grantor.

36.7. Record Maintenance. The Grantee shall maintain, for a minimum of 3 years following project completion, satisfactory financial accounts, documents, and records associated with the project and the disbursement of grant funds pursuant to this Agreement and shall make them available to the Grantor and the State of Illinois, Auditor General or Attorney General, for auditing at reasonable times. Failure by the Grantee to maintain such accounts, documents, and records as required herein shall establish a presumption in favor of the State of Illinois for recovery of any funds paid by the State per this Agreement for which adequate records are not available to support their purported disbursement.

36.8. Audit. Grantees receiving a cumulative total of \$500,000 or more in state OSLAD assistance in a given year are required to have an agency-wide annual financial and compliance audit conducted, as is generally required by 1) state law (65 ILCS 5/8-8-1 et seq. or 55 ILCS 5/6-31001 et seq.) or 2) by the Grantee's own governing body, as applicable. A copy of the audit must be provided to the Grantor, upon request, OR if any findings (irregularities) involving the OSLAD grant are reported in the audit.

36.9. Disallowed Costs. The Grantee shall be responsible for timely action in resolving any audit findings or questioned project costs. If questioned costs are ultimately deemed disallowed as determined by the Grantor or its representative, the Grantee shall be responsible for repayment of such costs.

#### **ARTICLE XXXVII OSLAD SPECIFIC TERMS**

37.1. The purpose of Agreement. To enable the Grantor to provide financial assistance to the Grantee to acquire or develop land for outdoor recreation facilities that are open and accessible to the public in Illinois.

37.2. Project Implementation. Grantee is solely responsible for the design and implementation of the project described in its Project Application, the terms and conditions of which are hereby incorporated by reference and made a part of this Agreement. Failure by the Grantee to comply with any of the Agreement terms or the terms of the Project Application shall be cause for the suspension of all grant assistance obligations thereunder and may result in debarment for two grant cycles.

37.3. Project Progress. The Grantee agrees to implement and complete the approved project pursuant to the time schedule and plans set forth in the Project Application. Failure to render satisfactory progress or to complete the approved project to the satisfaction of the Grantor per the terms of this Agreement is cause for suspension and/or termination of all obligations of the Grantor under this Agreement.

37.4. Environmental and Cultural Resource Compliance. Approved grant project construction shall not commence and no payment shall be made under this grant until the Grantee, as set forth under the Grantor’s Comprehensive Environmental Review Process (CERP), has initiated and completed all necessary project review and consultation with the Grantor as required by section 11 of the Endangered Species Protection Act, 520 ILCS 10/11; section 17 of the Illinois Natural Areas Preservation Act, 525 ILCS 30/17; the mitigation or compensation determinations required by the Interagency Wetland Policy Act, 20 ILCS 830/1 et seq.; and the environmental and economic impact determination required by the Historic Preservation Act, 20 ILCS 3420/4.

37.5. Labor Residency. Fifty percent (50%) of the labor hours on the project must be performed by actual residents of the State of Illinois (20 ILCS 805/805-350).

37.6. Public Access. Any property acquired or developed through assistance from the Illinois OSLAD grant program must be open to the public for outdoor recreation use without regard to race or color, creed, national origin, sex, age, or disability, nor based on residence, except to the extent that reasonable differences in user fees may be imposed amounting to no more than double the fees charged to residents.

37.7. Land Acquisition. Projects receiving funding for land acquisition from the OSLAD program shall be operated and maintained in perpetuity for public outdoor recreation use.

37.8. Program Compliance/Maintenance Requirements – Project Development. Projects receiving funding for development from the OSLAD program shall be bound by the terms of this Agreement for the time period specified below for the total amount of OSLAD funds expended on the project (17 Ill. Adm. Code 3025.70).

<u>Total Grant Award</u>	<u>Time Period After Final Billing</u>
\$1 to \$50,000	6 years
For every \$25,000 increment over \$50,000	Add 1 year

37.9. Program Compliance/Maintenance Requirements – Acquisition Projects. Land acquired with funding assistance from the Illinois Bicycle Path Grant Program shall be operated and maintained in perpetuity for public outdoor recreation use.

37.10. Conversion. Property acquired or developed with OSLAD funds may not be converted to a use other than public outdoor recreation use as provided in this Part without prior Grantor approval. Approval for property conversion will be granted only if the Grantee substitutes replacement property of at least equal market value and comparable outdoor recreation usefulness, quality, and location (17 Ill. Adm. Code 3025.70).

37.11. Appraisal. For projects receiving acquisition assistance, an appraisal must be provided by the Grantee and submitted to the Grantor for review and certification to establish the property’s market value. The appraisal must be completed to the Grantor specifications (17 Ill. Adm. Code 3025.70).

37.12. Property Title/Deed. For projects receiving development assistance, the Grantee must possess either fee simple title or other means of legal control and tenure (easement, lease, etc.) over the property being improved for the period of time commensurate with the program amortization schedule shown in the administrative rules, unless otherwise approved by the Grantor. The Grantor will consider, on a case-by-case basis, lease arrangements for shorter periods when State statute prohibits the Grantee from entering into such a long-term agreement, or other circumstances beyond the control of the Grantee prohibit such arrangements.

37.13. Procurement. The Grantee must adhere to applicable state and local procurement requirements and make available to the Grantor all working plans, specifications, contract documents and cost estimates for review prior to commencing work. The format for any advertisement or prospectus soliciting and inviting bids,

indicating dates of same, must also be presented, upon request, to the Grantor for review prior to publication.

37.14. Operation and Maintenance. The Grantee must comply with and abide by the following operation and maintenance provisions (17 Ill. Adm. Code 3025.70):

(a) All land and facilities assisted with OSLAD funds shall be continuously operated and maintained by the Grantee in a safe and attractive manner at no cost to the Grantor and be operated and utilized in such a manner as to maximize the intended benefits to and for the public.

(b) the Grantor shall have access to OSLAD-assisted facilities at all times for inspection purposes to ensure the Grantee's continued compliance with this Part.

(c) The Grantee may enter into a contract or agreement with responsible concessionaires to operate and/or construct facilities, for dispersing food to the public and/or any other services as may be desired by the public and the Grantee for enjoyable and convenient use of the OSLAD-assisted site. Any and all concession revenue in excess of the costs of operation and maintenance of the OSLAD lands and/or facilities shall be used for the improvement of said lands or facilities or similar nearby public facilities. All sub-leases or licenses entered into by the Grantee with third persons relating to accommodations or concessions to be provided for or at the OSLAD facility for benefit of the public shall be submitted to the Grantor, upon request, for its approval prior to the sub-lease or license being entered into or granted by the Grantee. The lessee concessionaire or licensee providing such service at the project site shall not discriminate against any person or persons on the basis of race, color, creed, national origin, disability or place of residence in the conduct of its operation under the lease, license or concession agreement.

37.15. Project Deviations. No significant deviations from the approved Agreement (development plan) or control of property interests in the project site shall be made without prior written approval from the Grantor. Specific actions are regarded as significant deviations include, but are not limited to:

a) The granting of an easement, right-of-way, or other such encumbrance on title which divests control of the project site from the Grantee to another individual, group, agency, or entity.

b) Any significant deviation from the approved project site plan OR change, alteration or disposition of the project site -to anything other than public outdoor recreation use, unless approved in this Agreement or by the Grantor. The construction of any building including indoor recreation facilities, exclusive of outdoor recreation service or support structures and sanitary facilities, are considered a conversion in use.

c) The construction of any overhead service utility line on the project site subsequent to the date of this Agreement, except for electric lines over 15 kv, unless otherwise approved by the Grantor. (All future utility lines servicing the project site, except as noted, must be buried.)

37.16. Permits, Licenses, Consent. In connection with project construction, and the subsequent operation and maintenance of the facilities, the Grantee agrees that it shall be responsible for and obtain all permits, licenses, or forms of consent required to complete the project. Failure to obtain any required permit or approval may jeopardize grant reimbursement and/or cause debarment.

37.17. Assignment. No assignment of grant provisions or duties is allowed.

37.18. Accessibility - Americans with Disabilities Act. All facilities constructed with state OSLAD grant

assistance must be designed and developed to fully accommodate accessibility standards as per the Illinois Accessibility Code Standards, the Americans with Disabilities Act (ADA) (42 U.S.C. 12101 et seq.) and the regulations thereunder (28 CFR 35.130).

37.19. Business Enterprise Program. If the grant award is \$250,000 or more for capital construction costs or professional services, Grantee certifies that it shall comply with the business enterprise program practices for minority-owned businesses, female-owned businesses, and businesses owned by persons with disabilities of the Business Enterprise for Minorities, Females, and Persons with Disabilities Act (30 ILCS 575/) and the equal employment practices of Section 2-105 of the Illinois Human Rights Act (775 ILCS 5/2-105). See 30 ILCS 105/45.

37.20. Access. It is agreed and understood by the Grantee that the Grantor representative shall have access to the project site to make periodic inspections as work progresses. It is further agreed and understood by the Grantee that the Grantor reserves the right to inspect the completed project prior to project acceptance and grant reimbursement to the Grantee.

37.21. Incorporation. The OSLAD Grant Manual, the Grant Application, Grant Budget, and Implementation and Billing Packet is hereby incorporated herein by reference and made a material and binding part of this Agreement.

#### **ARTICLE XXXVIII ACKNOWLEDGEMENT OF FUNDING SOURCE**

38.1. Program Acknowledgement. Grantee must permanently post an OSLAD grant acknowledgment sign at the project site. The necessary sign will be provided by the Grantor or specifications for its construction will be furnished to the Grantee, if requested (17 Ill. Adm. Code 3025.70). The acknowledgment shall incorporate the following language:

OPEN SPACE LANDS ACQUISITION & DEVELOPMENT PROGRAM  
ILLINOIS DEPARTMENT OF NATURAL RESOURCES

38.2. Funding Source/IDNR Recognition. The Grantee shall give proper credit to the appropriate Fund and coordinate with the Grantor on any publication, written document, news article, television and radio release, interview or personal presentation, if initiated by the Grantee, which refers to the project.

## OSLAD SPECIFIC CONDITIONS ACKNOWLEDGEMENT FORM

\*\*\*PLEASE READ CAREFULLY\*\*\*

Dear Grantee,

Congratulations on your recent FY26 OSLAD Award.

There are four very important specific conditions connected to your FY26 OSLAD award that you should be aware of, and requires your separate acknowledgement. This is in addition to any specific conditions required by your FY26 GATA ICQ. These specific conditions will be included in the grant agreement. Specific instructions will be provided in the coming weeks.

Specific Conditions:

Projects **May Not Go Out To Bid** and **No Ground Work** may begin until you receive the following four items from your assigned grant administrator:

- An approved CERP
- [Illinois Works Apprenticeship Initiative](#) Requirements – this will depend on your project budget and advanced payment amount.
- [Business Enterprise Program](#) requirements.
- Advanced Payment - If selected, the advanced payment **must be** deposited into a **separate interest-bearing account**. If you wish to receive the advanced payment, you will need to submit a request for the advanced funds through Amplifund once the grant agreement has been executed and the award activated, in amplifund.

Please acknowledge that you have read and understand these specific conditions by signing and dating below:

---

Name, Title, Date

Please send this signed form to [DNR.Grants@Illinois.gov](mailto:DNR.Grants@Illinois.gov).

If you have questions or concerns, please reach out to [DNR.Grants@Illinois.gov](mailto:DNR.Grants@Illinois.gov) and your message will be sent to your assigned grant administrator.

MEMORANDUM M26-004



**TO:** PDLG Board of Commissioners  
**FROM:** Jennifer Bechtold, CPRE, Executive Director  
**RE:** Sedgewick Park Remediation – Construction Management Services Agreement (Wight & Company)  
**DATE:** March 9, 2026

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**Background:**

As part of the overall Sedgewick Park renovation project, environmental remediation is required in designated areas of the park. The Park District has been working with Wight & Company on the referendum projects, and Wight Construction Services (WCS) has submitted a proposal to provide design, engineering, and construction management services specific to the remediation work at Sedgewick Park.

The remediation work is being coordinated with TSC, who is responsible for the regulatory submittals and outlining the remediation requirements. WCS would oversee procurement, scheduling, construction activities, and compliance related to the remediation effort.

The Construction Management Services Agreement has been reviewed by the Park District’s legal counsel.

**Implications:**

This agreement is required to be held by the Owner; however, the Park District is processing the agreement through its insurance carrier. The intent is for the insurance carrier to fund the costs associated with this agreement. Currently, insurance approval is still pending. However, because our next Board meeting is not until April 20, 2026, we cannot wait to move forward.

**Staff Recommendation:**

Staff recommend approval of the Construction Management Services Agreement with Wight Construction Services for the Sedgewick Park remediation work, contingent upon insurance approval.

**Motion:**

Motion to approve the Construction Management Services Agreement with Wight Construction Services for the Sedgewick Park remediation project, subject to final approval by the Executive Director and legal counsel upon receipt of insurance authorization.



February 5, 2026

Ms. Jenny Bechtold  
Executive Director  
Park District of La Grange  
536 East Ave  
La Grange, IL 60525

**Park District of La Grange  
Sedgewick Park Remediation  
Construction Management Services**

Dear Ms. Bechtold,

Wight Construction Services (WCS) is pleased to submit this proposal to you and the Park District of La Grange (PDLG) to provide construction management services for the remediation work at Sedgewick Park. This proposal includes:

- PROJECT UNDERSTANDING
- SCOPE OF SERVICES
- SCHEDULE
- COMPENSATION
- TERMS & CONDITIONS

**PROJECT UNDERSTANDING**

We understand that areas within Sedgewick Park are contaminated and that a No Further Remediation (NFR) approval is being pursued as part of the overall park renovation project. The PDLG has retained Wight & Company to provide the design/engineering and construction management services on the current referendum project and wishes to retain Wight to design and oversee the remediation work to be done at Sedgewick Park. We understand that TSC has been engaged to provide the submittal to the EPA and to outline the program of what is required for proper remediation of the site. Our role would be to provide construction management services to oversee the work, which would include procurement, scheduling and oversight of the construction activities related to remediation work.

**SCOPE OF SERVICES**

Design and Engineering

- Perform all architectural and engineering work required for the remediation work on Sedgewick Park in accordance with the remediation requirements outlined by TSC.
- Provide new grading plans.
- Provide new site utility design drawings.
- Coordinate with TSC and provide overall coordination for the work to be done.

### Preconstruction and Bidding

- Prepare a project schedule to incorporate the completion of design, procurement, construction, and closeout.
- Collaborate with the design team to identify long-lead items and develop an effective subcontract plan.
- Perform constructability reviews, providing input to design details and product selections that could impact the construction schedule, sequencing and budget.
- Prepare budget estimates during the design process to provide information to the team and assure that the project is tracking on budget.
- Develop work scopes and prepare bid packages for the various components of the work.
- Identify qualified trade contractors and generate interest in bidding to provide the most competitive construction pricing.
- As design documents are developed, prepare a detailed construction schedule, incorporating input from local trade contractors with regards to equipment lead times and resource availability.
- Work with your staff to assure that the site logistics and schedule support the on-going operational needs of the facility.
- Oversee the bidding process: prepare and distribute bid documents; conduct pre-bid meetings; coordinate responses to bidders' questions during the bid period.
- Review and qualify bids to assure completeness of scope and compliance with bidding requirements. Document bidders' understanding and abilities to execute the required scope per the required schedule.
- Make contract award recommendations to the owner.
- Issue contracts to the subcontractors and begin to manage the submittal process.

### Construction Phase

- Provide a full-time on-site superintendent to oversee the subcontractors, manage the schedule and assure construction quality.
- Conduct a kick-off meeting with all trade contractors: distribute updated project schedule; review site access and logistical requirements; review safety standards and expectations.
- Manage submittals and long-lead material items to assure no impact to the project schedule.
- Obtain and review the necessary Insurance Certificates and Payment and Performance Bonds, as required.
- Manage and oversee sub-contractor work to be in compliance with the overall project schedule and quality requirements.
- Conduct weekly trade contractor coordination meetings.
- Manage and resolve unforeseen changes in the field. Manage and review subcontractor change requests to assure validity. Report on budget status throughout the project.
- Communicate regularly with the client to ensure that construction activities are coordinated with on-going operational needs. Work with the trade contractors to make appropriate adjustments as needed.
- Provide regular updates on the project schedule and budget.
- Collect all cartage tickets and coordinate all testing with TSC.
- Manage overall site safety and compliance with EPA standards.
- Prepare punch lists in coordination with the design team and Owner and distribute to the subcontractors. Assure that deficiencies are corrected in a timely manner.

- Review the completed work to obtain Owner’s sign-off on the punch list.

## SCHEDULE

The final schedule will be determined by the project team. We recommend planning for construction to start in the spring of 2026 with completion in the fall of 2026. We anticipate the duration of the project to be +/-4 months from beginning of construction through completion.

## COMPENSATION

We propose to perform the Design, Pre-Construction and Construction Management services for the scope of work described above as follows:

*(Please see the attached Concept Budget for a breakdown of anticipated costs.)*

- Preconstruction Fee of \$9,500.00
- An architectural and engineering lump sum fee of \$70,000.00
- Construction Management Fee: 4% of the cost of construction, estimated at \$68,668.00. This fee is to be fixed after bidding is completed.
- Insurance: 1.2% of the cost of construction, estimated to be approximately \$21,424.00. This fee is to be fixed after bidding is completed.
- General Conditions labor and expenses will be included in the project budget and billed each month as incurred. General Conditions labor includes project management, site supervision, project administration and construction engineering support. General Conditions expenses include costs associated with site facilities and upkeep (site office, office equipment, cell phones, porta-johns, safety audits, signage, jobsite travel, reproductions, etc.), as well as Workers Compensation insurance. General Conditions are estimated at \$168,000.00 to cover a four-month project duration and will be fixed once bidding is completed and a final schedule defined.

## TERMS & CONDITIONS

The Architectural and Engineering services of this proposal will be completed in accordance with the Terms and Conditions of our Executed proposal dated November 21, 2024.

This work will be completed consistent with our A133-2019 “Standard Form of Agreement Between Owner and Construction Manager” dated December 9, 2024, for the Construction Management scope where all trade contracts are publicly bid and awarded in consultation with the Park District. 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).


Due to the variable nature of environmental related work we are proposing that this work be completed following the same terms of the contract noted above but be completed on a Cost of the Work plus a fee basis outside of the Guaranteed Maximum Price that will be defined for the balance of the referendum project work. Once the project work is bid out, we will provide an updated final cost for approval consistent with the parameters of this proposal.

We appreciate the opportunity to continue to work with you and the Park District of La Grange and look forward to assisting you with the renovation of Sedgewick Park. If this proposal meets your approval, please sign one copy, and return it to us or if you have any questions or clarifications, please do not hesitate to contact Craig Polte at 630-918-8120.

Respectfully submitted,

Wight Construction Services Inc.

*CC Polte*  
Craig Polte  
Director

  
Jason Dwyer AIA, LEED AP  
President, Design & Construction

cc Robert Ijams, Wight & Company

Approved by:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

Park District of La Grange - Sedgewick Park Remediation



**Concept Budget**

January 13, 2026

Building Area Square Footage:			
<b>Hard Construction Costs</b>			<b>Estimated Costs</b>
Estimated Earthwork Costs		\$	1,200,000.00
Jobsite Security Fencing		\$	28,161.00
Tree replacement		\$	40,000.00
Site Signage per EPA		\$	3,500.00
Seed and blanket		\$	105,000.00
Tree removal		\$	16,000.00
General Conditions	4 months	\$	168,000.00
<b>Subtotal Construction Costs</b>		<b>\$</b>	<b>1,560,661.00</b>

<b>Contingencies and Escalation</b>	<b>Factor</b>		<b>Estimated Costs</b>
Construction Contingency	10%	\$	156,066.10
Escalation	0%	\$	-
<b>Subtotal</b>		<b>\$</b>	<b>156,066.10</b>

**Estimated Construction Budget w/Contingencies \$ 1,716,700.00**

<b>Soft Costs</b>			<b>Estimated Costs</b>
A/E Fees	LS	\$	70,000.00
Preconstruction	LS	\$	9,500.00
CM Fee	4.0%	\$	68,668.00
Insurance	1.2%	\$	21,424.42
		\$	-
		\$	-
		\$	-
<b>Subtotal</b>		<b>\$</b>	<b>169,592.42</b>

**Total Project Costs \$ 1,886,300.00**

Clarifications:



# Board Business

MEMORANDUM M26-008



**TO:** PDLG Board of Commissioners  
**FROM:** Jennifer Bechtold, CPRE, Executive Director  
Jamie Hollock, Director of Finance & HR  
**RE:** 2026-2027 General Operations Budget Proposal  
**DATE:** March 9, 2026

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**Background:**

Staff is presenting the 2026-2027 budget draft at the March 9, 2026, board meeting. Per Park District code, “the budget and appropriation ordinance shall be prepared in tentative form by some person or persons designated by the governing body, and in such tentative form shall be made conveniently available to public inspection for at least 30 days prior to final action thereon”.

**Implications:**

*Overview*

The budget is the Park District’s plan for the expenditure of all revenue received. The procedures, policies and assumptions used in preparing the operational budget are included in this budget document. Additional historical information is provided to enable further analysis.

**Basis of Accounting** – The Park District uses a detailed line-item budget for accounting, expenditure control, and monitoring purposes. 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, and expenditures are recorded when the liability is incurred. General property tax revenue is recognized as revenue at the time it is considered measurable and available to finance current expenditures.

**Budget Process and Format** – The budget timeline includes the planning time that goes into the budget process, including meetings with the supervisory staff, administrative staff, finance committee chairperson, finance committee and eventually the Board of Commissioners as well as a public meeting with the residents.

**Budget Assumptions**

The budget team shall develop a budget where operating expenditures will not exceed projected revenues. Exceptions to this goal are as follows:

- A portion of the fund balances in the Paving & Lighting and Special Recreation Funds may be used for capital repair and replacement.
- If necessary, a portion of the Liability Insurance Fund Balance may be used to pay unemployment insurance claims made to and billed by the Illinois Department of Employment Security over the budgeted amount.

- A portion of any excess fund balance in the Illinois Municipal Retirement Fund may be used to reduce the Net Pension Liability.

Assumptions exclusive to revenues – The following are assumptions for the revenue estimates.

- The budget recognizes that a portion of the tax levy may be uncollectible (2.0%).
- The replacement tax, which is received by the Park District from the State, can be allocated as needed.
- Activity Fees are generated from class and event registrations, which are based on the Recreation Department’s program portfolio for the year. Programs are budgeted based on enrollment history and projected participation.
- The Fitness Center budget reflects an effort to maintain our current members, attract new members.

### *Budget Organization and Fund Code Structure*

The Park District of La Grange budget includes the revenues, expenditures, and fund balances for specific funds as provided by taxes, activity user fees, rentals, contracted services, interest income and other sources. The Park District uses a detailed line-item format to monitor revenues and expenditures.

The accounts of the Park District are organized by fund, each of which are considered separate accounting entities.

Employee pension (IMRF), Paving & Lighting, Liability Insurance, Audit, Special Recreation for the Handicapped, and Social Security & Medicare are all special revenue funds maintained by the Park District. Financing for these funds is provided from an annual property tax levy. These amounts are restricted to the specific purpose for which they were levied. As such, the Park District accounts for these revenues and the expenditures of this money in separate funds.

Below is an explanation of the various funds and their specific purpose:

- General Corporate Fund (01) – The General Corporate Fund is the general operating fund of the Park District. It accounts for all other financial resources except those required to be held in another fund. Funding is provided primarily from property taxes. Other revenue sources allocated to the General Fund include interest income, contractual services rendered, donations, sponsorships, and other miscellaneous sources.
- Recreation Fund (13) – This fund is used to account for recreational activities provided to the community and maintenance of facilities used therein. Financing is provided from an annual property tax levy and from fees charged for programs and activities. The B.A.S.E. Program, although shown in a separate column on the worksheets, is a part of the Recreation Fund and reported as such in all external financial documents. The Fitness Center is also shown in a separate column on the worksheets and for internal reporting but will be included in the Recreation Fund for all other financial documents.

- Illinois Municipal Retirement Fund (IMRF – 14) – The IMRF Fund is used to account for the District’s participation in the Illinois Municipal Retirement Fund. Financing is provided by an annual property tax levy, which is used to pay the Park District’s contribution to the fund on behalf of the Park District’s eligible employees.
- Paving & Lighting Fund (15) – The Paving & Lighting Fund is used to account for the construction and/or maintenance of Park District light systems and/or paved surfaces within the parks. Financing is derived from an annual property tax levy restricted to the development and maintenance of lights and paved surfaces.
- Liability Insurance Fund (16) – This fund is used to account for the operation of the District’s insurance and risk management activities through the Park District Risk Management Agency. Financing is provided from an annual property tax levy.
- Audit Fund (17) – This fund accounts for the expenditures related to the Park District’s annual financial audit which is mandated by state statute. Additionally, expenditures to participate in the GFOA award program are paid from this fund. Financing is provided from an annual property tax levy.
- Special Recreation for the Handicapped Fund (18) – This fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to provide special recreation programs and services for physically and mentally challenged members of the community. The primary use of these funds is for membership or direct support of the South East Association for Special Parks and Recreation (S.E.A.S.P.A.R.), inclusion of special needs participants in the general programs of the Park District, or the removal of architectural barriers to accessibility.
- Social Security Fund (19) - The Social Security & Medicare Fund is used to account for a specific annual property tax levy and expenditures of these monies for the payment of the employer’s portion of the federal Social Security and Medicare taxes.

#### Personnel

An essential component of any Park District budget is the cost for personnel. Personnel costs for part-time, seasonal, and temporary employees for recreation programs and maintenance operations reflect wage increases above the minimum wage. These costs are listed under separate line items by type, such as Clerical, Program Supervisors/Leaders, Seasonal Maintenance, and Facility Custodial/ Rental Supervisors. Program Supervisors/Leaders are budgeted as a direct expense against the individual program categories. Participant registration dictates the level of staffing needed to operate the various programs.

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**Park District of La Grange  
Fund Balance Projections  
Fiscal Year 2026 - 2027**

Fund No.	Fund Name	FY25 Ending Balance	2025 Projected Revenues	2025 Projected Expenses	FY26 Revenues Less Expenses	FY26 Ending Proj Balance	FY26-27 Budgeted Revenue	FY26-27 Budgeted Expenses	FY27 Revenues Less Expenses	FY27 Ending Proj Balance
<b>Operating Fund</b>										
01	General	1,640,957	827,717	938,638	(110,921)	1,530,036	1,551,689	1,763,114	(211,425)	1,318,612
04	Debt Service	151,830	613,186	1,540,608	(927,422)	(775,592)	1,553,237	1,554,203	(966)	(776,558)
11	Fitness Center	1,444,781	856,237	475,342	380,895	1,825,676	990,800	605,066	385,734	2,211,410
12	BASE	1,042,063	609,506	428,925	180,581	1,222,644	672,475	636,151	36,324	1,258,967
13	Recreation	1,161,428	1,633,874	1,676,518	(42,644)	1,118,784	2,465,099	2,355,694	109,405	1,228,189
14	IMRF	117,362	18,983	85,549	(66,566)	50,796	58,701	152,410	(93,709)	(42,913)
15	Paving & Lighting	60,951	9,491	12,616	(3,124)	57,826	29,351	30,000	(649)	57,177
16	Liability Insurance	159,139	20,581	146,350	(125,769)	33,370	61,701	121,223	(59,522)	(26,152)
17	Audit	13,950	3,797	24,366	(20,569)	(6,619)	11,740	19,820	(8,080)	(14,699)
18	Special Recreation	215,797	141,277	237,693	(96,416)	119,380	402,446	347,641	54,805	174,185
19	Social Security	207,295	41,763	104,337	(62,574)	144,721	129,153	125,000	4,153	148,874
		<b>6,215,553</b>	<b>4,776,411</b>	<b>5,670,942</b>	<b>(894,531)</b>	<b>5,321,022</b>	<b>7,926,392</b>	<b>7,710,322</b>	<b>216,070</b>	<b>5,537,092</b>
<b>Capital Projects Fund</b>										
36	Capital Projects	14,478,551	704,932	2,000,000	(1,295,068)	13,183,483	2,345,000	12,541,729	(10,196,729)	2,986,754
		<b>14,478,551</b>	<b>704,932</b>	<b>2,000,000</b>	<b>(1,295,068)</b>	<b>13,183,483</b>	<b>2,345,000</b>	<b>12,541,729</b>	<b>(10,196,729)</b>	<b>2,986,754</b>

**Park District of La Grange  
Capital Projects Plan Analysis  
Fiscal Year 2026 - 2027**

	<b>FY26-27 Proposed Budget</b>
<b>Operating Revenues:</b>	
<u>Other Revenues:</u>	
Bond Proceeds	295,000
Transfers In	600,000
Other sources	1,450,000
<b>Total Revenues:</b>	<b>2,345,000</b>
<b>Operating Expenses:</b>	
<u>Capital Projects:</u>	
Contingency - capital	70,000
Roof Replacement (Partial - Rec Center)	400,000
RecTrac & PDLG Server Replacement	25,000
Athletic Field Light Replacement	500,000
Playground Repairs	65,000
District HVAC Replacements	250,000
Skidsteer/Bobcat	65,000
Field Striping Machine	50,000
Indoor Playground Surface Repair	40,000
OSLAD park renovation - Gilbert	1,200,000
OSLAD park renovation - Sedgwick	1,200,000
Website Update*	13,000
Phone System Replacement**	35,000
Referendum Bond Projects***	8,628,729
<b>Total Capital Projects</b>	<b>12,541,729</b>
<b>Net Surplus (Deficit) from Operations</b>	<b>(10,196,729)</b>

The Capital Reserves anticipated as of April 30, 2026 will be \$8,815,796.33

\* This amount represents carryover allocations for District website update

\*\* This amount represents carryover allocations for District phone replacement

\*\*\* This amount represents carryover allocations for 2025 Referendum Bond projects

Section	(All)		
Schedule YR	2026	In Progress	
		Completed	
<b>Sum of Replmnt. Cost</b>			
<b>Category</b>	<b>Facility / Park</b>	<b>CP Description &amp; PNI</b>	<b>Total</b>
Aquatics	Gordon	Splash Pad Enhancements	\$55,000
<b>Aquatics Total</b>			<b>\$55,000</b>
Facility	Rec Center	New Electronic System for Basketball Hoops	\$12,000
		Gymnasium Basketball Refinish/Pickleball/Volleyball Reinstall	\$90,000
<b>Facility Total</b>			<b>\$102,000</b>
Fields	All Parks	Soccer Goals	\$30,000
<b>Fields Total</b>			<b>\$30,000</b>
IT Equipment	Community Center	Alarm System Community Center	\$15,000
	Rec Center	Website Upgrades\Re-Design	\$75,000
		Phone System Replacement	\$35,000
	All District	Security Cameras (Gilbert, Sedgwick and Community Center)	\$29,000
<b>IT Equipment Total</b>			<b>\$154,000</b>
Maintenance Equipment	Rec Center	11' Toro Mower	\$66,000
<b>Maintenance Equipment Total</b>			<b>\$66,000</b>
Playground	Gordon	Exercise station replacements	\$30,000
	Waiola	Waiola Park OSLAD Renovation Rollover	\$847,026
<b>Playground Total</b>			<b>\$877,026</b>
Vehicle	Rec Center	SUV Replacement	\$65,000
<b>Vehicle Total</b>			<b>\$65,000</b>
Planning	All District	Contingency for Capital	\$85,000
		2026 OSLAD Grant Application (Location TBD)	\$20,000
		HVAC Assessment & Replacement Strategy	\$13,000
<b>Planning Total</b>			<b>\$118,000</b>
HVAC	Rec Center	3 Large Units Above Gymnasium (3 total Large units)	\$300,000
<b>HVAC Total</b>			<b>\$300,000</b>
Bleachers	All Parks	Bleachers for Athletic Fields (4 per year)	\$15,000
<b>Bleachers Total</b>			<b>\$15,000</b>
<b>Grand Total</b>			<b>\$1,782,026</b>

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Section	(All)
Schedule YR	2027

<b>Sum of Replmnt. Cost</b>			
<b>Category</b>	<b>Facility / Park</b>	<b>CP Description &amp; PNI</b>	<b>Total</b>
Facility	Rec Center	Roof Replacement (Partial - Rec Center)	\$400,000
<b>Facility Total</b>			<b>\$400,000</b>
IT Equipment	Rec Center	RecTrac and PDLG Server Replacement	\$25,000
<b>IT Equipment Total</b>			<b>\$25,000</b>
Lighting	Gordon	Athletic Field Light Replacement (\$900K total - \$400K Referendum)	\$500,000
<b>Lighting Total</b>			<b>\$500,000</b>
Playground	All District	Playground Repairs	\$65,000
<b>Playground Total</b>			<b>\$65,000</b>
Planning	Gilbert	OSLAD Project	\$1,200,000
	Sedgwick	OSLAD Project	\$1,200,000
	All District	Capital Contingency	\$70,000
<b>Planning Total</b>			<b>\$2,470,000</b>
HVAC	Rec Center	District HVAC Replacments	\$250,000
<b>HVAC Total</b>			<b>\$250,000</b>
Equipment	Rec Center	Skidster\Bobcat (Case SR270B)	\$65,000
	All District	Field Striping Machine Machine	\$50,000
<b>Equipment Total</b>			<b>\$115,000</b>
PIP	Rec Center	Indoor Playground Surface Repair	\$40,000
<b>PIP Total</b>			<b>\$40,000</b>
<b>Grand Total</b>			<b>\$3,865,000</b>

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Section	(All)
Schedule YR	2028

<b>Sum of Replmnt. Cost</b>			
<b>Category</b>	<b>Facility / Park</b>	<b>CP Description &amp; PNI</b>	<b>Total</b>
<b>Facility</b>	<b>Rec Center</b>	Roof Replacement	\$800,000
		Rec Center Flooring	\$250,000
<b>Facility Total</b>			<b>\$1,050,000</b>
<b>Playground</b>	<b>Elm</b>	Replacement of Playground Equipment (2-5 1995 & 5-12 2013)	\$250,000
	<b>All District</b>	Playground Repairs	\$50,000
<b>Playground Total</b>			<b>\$300,000</b>
<b>Vehicle</b>	<b>Rec Center</b>	Small Dump Truck	\$80,000
		Pickup Replacement (2010 F250 4x4 Pickup Diesle)	\$68,000
<b>Vehicle Total</b>			<b>\$148,000</b>
<b>Planning</b>	<b>All District</b>	New Comprehensive Master plan	\$125,000
<b>Planning Total</b>			<b>\$125,000</b>
<b>HVAC</b>	<b>Rec Center</b>	District HVAC Plan	\$250,000
<b>HVAC Total</b>			<b>\$250,000</b>
<b>Grand Total</b>			<b>\$1,873,000</b>

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Section	(All)
Schedule YR	2029

<b>Sum of Replmnt. Cost</b>			
<b>Category</b>	<b>Facility / Park</b>	<b>CP Description &amp; PNI</b>	<b>Total</b>
<b>Facility</b>	<b>Fitness Center</b>	Fitness Center Carpet Replacement	\$35,000
	<b>Rec Center</b>	Hanging Heaters Parking Garage - 3	\$10,000
<b>Facility Total</b>			<b>\$45,000</b>
<b>Fitness Equipment</b>	<b>Fitness Center</b>	Cardio Equipment	\$400,000
<b>Fitness Equipment Total</b>			<b>\$400,000</b>
<b>Lighting</b>	<b>Gilbert</b>	Pathway Replacement Lights	\$150,000
<b>Lighting Total</b>			<b>\$150,000</b>
<b>Specialty</b>	<b>Fitness Center</b>	New AV System 113/114	\$13,500
	<b>Rec Center</b>	New AV System Rm 108/109 & 110/111 & Banquet Room	\$45,000
<b>Specialty Total</b>			<b>\$58,500</b>
<b>HVAC</b>	<b>Rec Center</b>	District HVAC Plan	\$250,000
<b>HVAC Total</b>			<b>\$250,000</b>
<b>Grand Total</b>			<b>\$903,500</b>

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Section	(All)
Schedule YR	2030

Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
IT Equipment	Rec Center	Copier Replacement (two units)	\$20,000
<b>IT Equipment Total</b>			<b>\$20,000</b>
Playground	Denning	Playground Replacement (Pourin Play)	\$300,000
<b>Playground Total</b>			<b>\$300,000</b>
HVAC	Rec Center	District HVAC Plan	\$250,000
<b>HVAC Total</b>			<b>\$250,000</b>
<b>Grand Total</b>			<b>\$570,000</b>

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Section	(All)
Schedule YR	2031

<b>Sum of Replmnt. Cost</b>			
<b>Category</b>	<b>Facility / Park</b>	<b>CP Description &amp; PNI</b>	<b>Total</b>
<b>Ashphalt</b>	<b>Denning</b>	Parking Lot Replacement	\$150,000
<b>Ashphalt Total</b>			<b>\$150,000</b>
<b>Facility</b>	<b>Gordon</b>	Building HVAC	\$20,000
	<b>Rec Center</b>	Bathroom Upgrades	\$200,000
		Basketball Backboards and Rims (Includes Electronic Device for Height Adjustment)	\$180,000
		Gym Curtains/Dividers	\$200,000
<b>Facility Total</b>			<b>\$600,000</b>
<b>Vehicle</b>	<b>Rec Center</b>	2016 Ford Van/custodian	\$45,000
<b>Vehicle Total</b>			<b>\$45,000</b>
<b>HVAC</b>	<b>Rec Center</b>	District HVAC Plan	\$250,000
<b>HVAC Total</b>			<b>\$250,000</b>
<b>Grand Total</b>			<b>\$1,045,000</b>

**Park District of La Grange  
Analysis of Proposed Budget - All Funds Excluding Capital Projects Fund  
Fiscal Year 2026 - 2027**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/26	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Operating Revenues:</b>							
<u>Tax Revenue:</u>							
Tax Revenue	3,452,139	3,597,082	1,216,626	4,209,864	4,214,577	4,713	0%
<u>Other Revenues:</u>							
Building Rentals	103,718	96,953	27,820	73,017	18,841	(54,176)	-74%
Park Usage	67,538	86,582	53,291	51,550	64,000	12,450	24%
Program Revenue	2,354,311	2,639,122	2,014,346	2,576,932	2,767,699	190,767	7%
Recreation Center	234,082	290,182	170,527	256,180	301,675	45,495	18%
Other Revenues	837,257	743,606	549,229	700,750	559,600	(141,150)	-20%
<b>Total Revenues:</b>	<b>7,049,045</b>	<b>7,453,526</b>	<b>4,031,838</b>	<b>7,868,293</b>	<b>7,926,392</b>	<b>58,099</b>	<b>1%</b>
<b>Operating Expenses:</b>							
<u>Other:</u>							
Debt Service	1,130,631	1,151,279	1,540,608	1,138,807	1,554,203	415,396	36%
Transfer Out	280,000	525,000	-	600,000	600,000	-	0%
Subtotal Other	1,410,631	1,676,279	1,540,608	1,738,807	2,154,203	415,396	24%
<u>Capital Projects:</u>							
Capital Projects	785	-	1,500	1,500	1,500	-	0%
<u>Risk Management:</u>							
Risk Management Costs	8,097	16,508	10,935	18,750	20,380	1,630	9%
<u>Contractual Services:</u>							
Bank/Merchant Fees	74,816	80,242	63,692	85,500	94,500	9,000	11%
Communication Services	33,451	34,563	30,162	37,180	43,170	5,990	16%
Contractual Programs	409,988	379,350	288,208	443,611	297,781	(145,830)	-33%
Contractual Services	209,326	236,403	283,622	273,595	290,685	17,090	6%
Dues & Subscriptions	4,980	10,906	7,990	15,480	18,500	3,020	20%
Equip/ Facility Lease	10,465	8,230	3,612	3,000	4,512	1,512	50%
Equipment Rentals	1,714	-	-	7,000	6,000	(1,000)	-14%
Equipment Repairs	11,689	7,588	9,579	17,500	19,250	1,750	10%
Legal/ Recruitment Notices	4,174	4,131	2,540	10,050	8,550	(1,500)	-15%
Maintenance Services	183,241	135,586	111,828	198,620	204,195	5,575	3%
Park Improvements & Repairs	23,730	26,880	10,550	43,430	36,850	(6,580)	-15%
Printing/ Design Services	11,989	8,397	2,116	13,325	13,225	(100)	-1%
Professional Fees	35,957	34,944	17,371	32,875	35,495	2,620	8%
Promotion & Publicity	15,858	20,474	11,018	49,050	55,075	6,025	12%
Software Contracts	67,061	80,864	72,464	112,365	117,975	5,610	5%
Transportation	4,017	13,639	12,434	15,435	20,875	5,440	35%
Utilities - Electric	127,177	142,009	117,139	168,000	162,575	(5,425)	-3%
Utilities - Natural Gas	52,353	39,120	20,381	51,000	43,800	(7,200)	-14%
Utilities - Water	22,049	22,860	13,313	26,930	26,480	(450)	-2%
Subtotal Contractual Services	1,304,035	1,286,186	1,078,019	1,603,946	1,499,493	(104,453)	-7%
<u>Supplies &amp; Materials:</u>							
Administrative Expense Accts	3,051	1,702	1,143	2,680	2,880	200	7%
Banquet Beverage Service	-	-	-	-	-	-	0%
Beverage Cost	-	1,675	2,340	1,000	2,000	1,000	100%
Computer Supplies/ Equip	3,348	8,981	12,971	12,950	17,000	4,050	31%
Contingency	-	35,956	11,291	45,000	45,000	-	0%
Employee/ Public Relations	434	9,314	3,797	11,550	18,100	6,550	57%
Main. Tools & Equipment	5,943	3,498	2,231	6,150	6,150	-	0%
Maintenance Materials	27,789	24,282	11,748	35,850	41,550	5,700	16%
Maintenance Supplies	43,774	51,973	35,907	53,851	56,200	2,349	4%
Office Equipment	9,332	7,834	1,344	12,200	11,950	(250)	-2%
Office/ Admin Supplies	6,901	12,142	5,871	16,650	16,100	(550)	-3%
Park Landscaping	4,920	3,397	1,364	6,000	7,000	1,000	17%

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Park District of La Grange  
Analysis of Proposed Budget - All Funds Excluding Capital Projects Fund  
Fiscal Year 2026 - 2027

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/26	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Petroleum Products	11,868	13,403	10,931	14,400	16,400	2,000	14%
Postage & Delivery	4,959	8,489	3,264	12,350	12,350	-	0%
Program Equipment	19,165	21,654	14,364	40,819	38,160	(2,659)	-7%
Program Supplies	94,155	82,950	71,456	125,909	120,385	(5,524)	-4%
Special Events	2,614	13,113	3,186	10,150	12,650	2,500	25%
<b>Subtotal Supplies &amp; Materials</b>	<b>238,253</b>	<b>300,363</b>	<b>193,208</b>	<b>407,509</b>	<b>423,875</b>	<b>16,366</b>	<b>4%</b>
<b>Wages &amp; Benefits:</b>							
Administrative Salaries	802,820	980,506	764,514	1,289,233	1,235,426	(53,807)	-4%
Custodians & Facility Supervisors	76,780	92,981	60,778	107,974	108,050	76	0%
Education & Training	15,856	21,933	16,349	50,295	45,824	(4,471)	-9%
Front Desk	167,216	194,694	145,552	239,738	228,000	(11,738)	-5%
Health & Life Insurance	224,667	302,397	262,557	414,000	439,171	25,171	6%
Maintenance Salaries	279,327	334,718	232,787	361,628	361,952	324	0%
Pension	95,028	120,124	86,124	178,710	178,910	200	0%
Program Wages	394,544	396,278	346,875	558,573	612,535	53,962	10%
Seasonal Maintenance	16,980	27,709	31,769	45,000	45,000	-	0%
SS/ Medicare	128,593	153,415	119,820	170,910	177,000	6,090	4%
Travel Reimbursement	757	916	508	3,010	2,610	(400)	-13%
<b>Subtotal Wages &amp; Benefits</b>	<b>2,202,568</b>	<b>2,625,671</b>	<b>2,067,633</b>	<b>3,419,071</b>	<b>3,434,478</b>	<b>15,407</b>	<b>0%</b>
<b>Total Expenses</b>	<b>5,164,369</b>	<b>5,905,007</b>	<b>4,891,902</b>	<b>7,189,583</b>	<b>7,533,929</b>	<b>344,346</b>	<b>5%</b>
<b>Net Surplus (Deficit) from Operations</b>	<b>1,884,676</b>	<b>1,548,520</b>	<b>(860,065)</b>	<b>678,710</b>	<b>392,463</b>	<b>(286,247)</b>	<b>-42%</b>

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Park District of La Grange  
Analysis of Proposed Budget - Capital Projects Fund  
Fiscal Year 2026 - 2027

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/26	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Capital Fund Revenues:</b>							
<u>Other Revenues:</u>							
Bond Proceeds	167,256	14,164,482	184,156	14,030,000	295,000	(13,735,000)	-98%
Transfers In	280,000	525,000	-	600,000	600,000	-	0%
Other sources	52	-	-	-	1,450,000	1,450,000	0%
<b>Total Revenues:</b>	<b>447,308</b>	<b>14,689,482</b>	<b>184,156</b>	<b>14,630,000</b>	<b>2,345,000</b>	<b>(12,285,000)</b>	<b>-84%</b>
<b>Capital Fund Expenses:</b>							
<u>Capital Projects:</u>							
Capital Projects	1,925,655	1,683,644	6,417,882	15,924,335	12,565,765	(3,358,570)	-21%
<b>Total Capital Projects</b>	<b>1,925,655</b>	<b>1,683,644</b>	<b>6,417,882</b>	<b>15,924,335</b>	<b>12,565,765</b>	<b>(3,358,570)</b>	<b>-21%</b>
Net Surplus (Deficit) from Operations	(1,478,346)	13,005,838	(6,233,726)	(1,294,335)	(10,220,765)	(8,926,430)	690%

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	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/26	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Operating Revenues:</b>							
<u>Tax Revenue:</u>							
Tax Revenue	3,452,139	3,597,082	1,216,626	4,209,864	4,214,577	4,713	0%
<u>Other Revenues:</u>							
Building Rentals	103,718	96,953	27,820	73,017	18,841	(54,176)	-74%
Park Usage	67,538	86,582	53,291	51,550	64,000	12,450	24%
Other Revenues	500,199	508,802	320,251	478,100	338,000	(140,100)	-29%
<b>Total Revenues:</b>	<b>4,123,594</b>	<b>4,289,418</b>	<b>1,617,987</b>	<b>4,812,531</b>	<b>4,635,418</b>	<b>(177,113)</b>	<b>-4%</b>
<b>Operating Expenses:</b>							
<u>Other:</u>							
Debt Service	1,130,631	1,151,279	1,540,608	1,138,807	1,554,203	415,396	36%
Transfer Out	280,000	525,000	-	600,000	600,000	-	0%
Subtotal Other	1,410,631	1,676,279	1,540,608	1,738,807	2,154,203	(1,003,014)	24%
<u>Capital Projects:</u>							
Capital Projects	785	-	1,500	1,500	1,500	-	0%
<u>Contractual Services:</u>							
Bank/Merchant Fees	33,293	33,274	26,994	35,500	40,500	5,000	14%
Communication Services	26,856	29,421	26,110	31,660	37,320	5,660	18%
Contractual Services	209,326	236,403	283,622	273,595	290,685	17,090	6%
Dues & Subscriptions	4,889	10,824	7,908	15,390	18,410	3,020	20%
Equipment Repairs	-	-	-	-	-	-	0%
Legal/ Recruitment Notices	4,174	3,781	2,540	8,550	7,550	(1,000)	-12%
Park Improvements & Repairs	-	-	-	-	-	-	0%
Printing/ Design Services	11,989	8,126	2,116	13,025	13,025	-	0%
Professional Fees	31,575	30,325	14,208	27,629	29,771	2,142	8%
Promotion & Publicity	11,468	15,421	9,088	27,925	34,960	7,035	25%
Software Contracts	52,943	67,972	60,433	94,365	96,975	2,610	3%
Subtotal Contractual Services	386,513	435,547	433,019	527,639	569,196	41,557	8%
<u>Supplies &amp; Materials:</u>							
Administrative Expense Accts	3,051	1,702	1,143	2,680	2,680	-	0%
Banquet Beverage Service	-	-	-	-	-	-	0%
Computer Supplies/ Equip	3,348	8,981	12,971	12,950	17,000	4,050	31%
Contingency	-	30,956	9,427	30,000	30,000	-	0%
Employee/ Public Relations	-	8,881	3,490	10,550	17,350	6,800	64%
Office Equipment	9,332	7,834	1,344	12,200	10,200	(2,000)	-16%
Office/ Admin Supplies	5,920	10,775	5,519	14,150	14,600	450	3%
Petroleum Products	-	-	-	400	400	-	0%
Postage & Delivery	4,959	8,489	3,264	12,350	12,350	-	0%
Subtotal Supplies & Materials	26,610	77,618	37,157	95,280	104,580	9,300	10%
<u>Wages &amp; Benefits:</u>							
Administrative Salaries	555,936	755,981	627,083	1,036,733	1,017,426	(19,307)	-2%
Education & Training	12,336	21,933	16,349	47,795	43,324	(4,471)	-9%
Front Desk	46,010	62,688	50,614	89,738	80,000	(9,738)	-11%
Health & Life Insurance	182,033	268,153	242,418	365,500	388,470	22,970	6%
Pension	65,145	98,975	71,291	152,410	152,410	-	0%
SS/ Medicare	78,950	106,967	86,947	131,410	125,000	(6,410)	-5%
Travel Reimbursement	154	383	436	1,860	1,860	-	0%
Subtotal Wages & Benefits	940,564	1,315,079	1,095,139	1,825,445	1,808,490	(16,956)	-1%
<b>Total Expenses</b>	<b>2,765,103</b>	<b>3,504,522</b>	<b>3,107,424</b>	<b>4,188,671</b>	<b>4,637,969</b>	<b>449,298</b>	<b>11%</b>
Net Surplus (Deficit) from Operations	1,358,491	784,896	(1,489,437)	623,860	(2,551)	(626,410)	-100%

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Park District of La Grange  
Departmental Budget - BASE  
Fiscal Year 2026 - 2027

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/25	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Operating Revenues:</b>							
<u>Other Revenues:</u>							
Program Revenue	690,422	628,600	457,130	579,750	671,975	92,225	16%
Other Revenues	510	1,000	-	500	500	-	0%
<b>Total Revenues:</b>	<b>690,932</b>	<b>629,600</b>	<b>457,130</b>	<b>580,250</b>	<b>672,475</b>	<b>92,225</b>	<b>16%</b>
<b>Operating Expenses:</b>							
<u>Contractual Services:</u>							
Bank/Merchant Fees	20,330	19,914	14,393	20,000	20,000	-	0%
Communication Services	2,307	1,420	762	1,300	1,630	330	25%
Contractual Programs	-	2,330	-	7,950	8,920	970	12%
Dues & Subscriptions	91	82	82	90	90	-	0%
Equip/ Facility Lease	2,250	2,712	3,612	3,000	4,512	1,512	50%
Equipment Repairs	-	-	-	-	1,750	1,750	0%
Legal/ Recruitment Notices	-	-	-	-	500	500	0%
Professional Fees	4,182	4,219	2,663	4,746	5,224	478	10%
Promotion & Publicity	1,694	702	1,609	1,500	2,165	665	44%
Software Contracts	10,673	10,469	9,982	14,000	17,000	3,000	21%
Subtotal Contractual Services	41,528	41,848	33,103	52,586	61,791	9,205	18%
<u>Supplies &amp; Materials:</u>							
Administrative Expense Accts	-	-	-	-	-	-	0%
Employee/ Public Relations	434	264	250	500	500	-	0%
Office Equipment	-	-	-	-	1,750	1,750	0%
Program Equipment	-	525	-	-	1,500	1,500	0%
Program Supplies	40,834	29,899	23,708	57,389	44,092	(13,297)	-23%
Subtotal Supplies & Materials	41,268	30,688	23,959	57,889	47,842	(10,047)	-17%
<u>Wages &amp; Benefits:</u>							
Administrative Salaries	167,129	160,243	72,329	105,000	108,000	3,000	3%
Custodians & Facility Supervisors	231,828	207,243	154,204	293,400	334,613	41,213	14%
Education & Training	2,684	-	-	1,500	1,500	-	0%
Health & Life Insurance	28,650	23,338	11,765	34,000	35,655	1,655	5%
Pension	21,954	16,098	8,709	17,300	17,500	200	1%
SS/ Medicare	30,845	28,154	17,314	31,000	29,000	(2,000)	-6%
Travel Reimbursement	603	533	72	650	500	(150)	-23%
Subtotal Wages & Benefits	483,693	435,609	264,392	482,850	526,768	43,918	9%
<b>Total Expenses</b>	<b>566,488</b>	<b>508,145</b>	<b>321,454</b>	<b>593,325</b>	<b>636,401</b>	<b>43,076</b>	<b>7%</b>
Net Surplus (Deficit) from Operations	124,444	121,455	135,675	(13,075)	36,074	49,149	-376%

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Park District of La Grange  
 Departmental Budget - Fitness  
 Fiscal Year 2026 - 2027

	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	Budget Variances	
	Actuals	Actuals	Actuals Thru 02/28/26	Current Budget	Proposed Budget	Budget Change \$\$	Budget Change %
<b>Operating Revenues:</b>							
<u>Other Revenues:</u>							
Program Revenue	796,028	868,428	713,518	965,000	990,700	25,700	3%
Other Revenues	123	161	13	150	100	(50)	-33%
<b>Total Revenues:</b>	<b>796,151</b>	<b>868,589</b>	<b>713,531</b>	<b>965,150</b>	<b>990,800</b>	<b>25,650</b>	<b>3%</b>
<b>Operating Expenses:</b>							
<u>Contractual Services:</u>							
Bank/Merchant Fees	21,193	27,054	22,305	30,000	34,000	4,000	13%
Communication Services	4,288	3,722	3,290	4,220	4,220	-	0%
Contractual Programs	72,202	76,587	90,042	130,000	80,000	(50,000)	-38%
Equip/ Facility Lease	10,465	5,518	-	-	-	-	0%
Legal/ Recruitment Notices	-	350	-	1,500	500	(1,000)	-67%
Maintenance Services	5,240	1,832	2,844	10,250	10,250	-	0%
Park Improvements & Repairs	100	100	-	100	100	-	0%
Printing/ Design Services	-	271	-	300	200	(100)	-33%
Professional Fees	200	400	500	500	500	-	0%
Promotion & Publicity	2,696	4,351	321	9,625	7,950	(1,675)	-17%
Software Contracts	3,445	2,423	2,049	4,000	4,000	-	0%
Utilities - Electric	9,999	11,501	9,773	19,500	15,000	(4,500)	-23%
Utilities - Natural Gas	9,648	6,807	3,127	9,500	7,500	(2,000)	-21%
Utilities - Water	802	167	550	780	900	120	15%
<b>Subtotal Contractual Services</b>	<b>140,278</b>	<b>141,083</b>	<b>134,802</b>	<b>220,275</b>	<b>165,120</b>	<b>(55,155)</b>	<b>-25%</b>
<u>Supplies &amp; Materials:</u>							
Contingency	-	5,000	1,864	15,000	15,000	-	0%
Administrative Expense Accts	-	-	-	-	200	200	0%
Employee/ Public Relations	-	169	57	500	250	(250)	-50%
Maintenance Supplies	14,445	17,981	15,612	23,023	22,100	(923)	-4%
Office/ Admin Supplies	981	1,367	352	2,500	1,500	(1,000)	-40%
Postage & Delivery	-	-	-	-	-	-	0%
Program Equipment	12,557	14,213	9,476	24,500	24,500	-	0%
Program Supplies	1,429	230	472	1,500	1,000	(500)	-33%
<b>Subtotal Supplies &amp; Materials</b>	<b>29,411</b>	<b>38,959</b>	<b>27,834</b>	<b>67,023</b>	<b>64,550</b>	<b>(2,473)</b>	<b>-4%</b>
<u>Wages &amp; Benefits:</u>							
Administrative Salaries	79,755	64,282	65,102	147,500	110,000	(37,500)	-25%
Custodians & Facility Supervisors	8,634	1,848	1,085	2,000	2,000	-	0%
Education & Training	836	-	-	1,000	1,000	-	0%
Front Desk	121,206	132,006	94,938	150,000	148,000	(2,000)	-1%
Health & Life Insurance	13,984	10,906	8,374	14,500	15,046	546	4%
Pension	7,929	5,051	6,124	9,000	9,000	-	0%
Program Wages	32,787	43,390	41,851	43,500	60,000	16,500	38%
SS/ Medicare	18,798	18,294	15,559	8,500	23,000	14,500	171%
Travel Reimbursement	-	-	-	500	250	(250)	-50%
<b>Subtotal Wages &amp; Benefits</b>	<b>283,929</b>	<b>275,776</b>	<b>233,033</b>	<b>376,500</b>	<b>368,296</b>	<b>(8,204)</b>	<b>-2%</b>
<b>Total Expenses</b>	<b>453,618</b>	<b>455,818</b>	<b>395,669</b>	<b>663,798</b>	<b>597,966</b>	<b>(65,832)</b>	<b>-10%</b>
<b>Net Surplus (Deficit) from Operations</b>	<b>342,533</b>	<b>412,771</b>	<b>317,862</b>	<b>301,353</b>	<b>392,834</b>	<b>91,482</b>	<b>30%</b>

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Park District of La Grange  
 Departmental Budget - Recreation  
 Fiscal Year 2026 - 2027

	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	Budget Variances	
	Actuals	Actuals	Actuals Thru 02/28/26	Current Budget	Proposed Budget	Budget Change \$\$	Budget Change %
<b>Operating Revenues:</b>							
<u>Other Revenues:</u>							
Program Revenue	867,861	1,142,094	815,878	1,032,182	1,105,024	72,842	7%
Recreation Center	234,082	290,182	170,527	256,180	301,675	45,495	18%
Other Revenues	1,898	10,263	1,036	1,500	1,500	-	0%
<b>Subtract 40000- Total Revenues:</b>	<b>1,103,840</b>	<b>1,442,538</b>	<b>987,442</b>	<b>1,289,862</b>	<b>1,408,199</b>	<b>118,337</b>	<b>9%</b>
<b>Operating Expenses:</b>							
<u>Other:</u>							
Transfer Out	-	100,000	-	125,000	125,000	-	0%
Subtotal Other	-	100,000	-	125,000	125,000	(125,000)	0%
<u>Contractual Services:</u>							
Contractual Programs	337,786	300,433	198,166	305,661	208,861	(96,800)	-32%
Promotion & Publicity	322	-	-	10,000	10,000	-	0%
Transportation	4,017	13,639	12,434	15,435	20,875	5,440	35%
Subtotal Contractual Services	342,125	314,072	210,599	331,096	239,736	(91,360)	-28%
<u>Supplies &amp; Materials:</u>							
Beverage Cost	-	1,675	2,340	1,000	2,000	1,000	100%
Program Equipment	6,608	6,916	4,888	16,319	12,160	(4,159)	-25%
Program Supplies	51,892	52,821	47,276	67,020	75,293	8,273	12%
Special Events	2,614	13,113	3,186	10,150	12,650	2,500	25%
Subtotal Supplies & Materials	61,114	74,524	57,690	94,489	102,103	7,614	8%
<u>Wages &amp; Benefits:</u>							
Custodians & Facility Supervisors	68,146	91,133	59,693	105,974	106,050	76	0%
Program Wages	129,929	145,645	150,820	221,673	217,922	(3,751)	-2%
Subtotal Wages & Benefits	198,075	236,778	210,513	327,647	323,972	(3,675)	-1%
<b>Total Expenses</b>	<b>601,315</b>	<b>725,375</b>	<b>478,802</b>	<b>878,232</b>	<b>790,811</b>	<b>(87,421)</b>	<b>-10%</b>
Net Surplus (Deficit) from Operations	502,526	717,164	508,640	411,630	617,388	205,758	50%

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Park District of La Grange  
 Departmental Budget - Facilities and Maintenance  
 Fiscal Year 2026 - 2027

	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	Budget Variances	
	Actuals	Actuals	Actuals Thru 02/28/26	Current Budget	Proposed Budget	Budget Change \$\$	Budget Change %
<b>Operating Expenses:</b>							
<u>Risk Management:</u>							
Risk Management Costs	8,097	16,508	11,367	18,750	20,380	1,630	9%
<u>Contractual Services:</u>							
Equipment Rentals	1,714	-	-	7,000	6,000	(1,000)	-14%
Equipment Repairs	11,689	7,588	9,579	17,500	17,500	-	0%
Maintenance Services	178,001	133,754	108,984	188,370	193,945	5,575	3%
Park Improvements & Repairs	23,630	26,780	10,550	43,330	36,750	(6,580)	-15%
Utilities - Electric	117,178	130,508	107,366	148,500	147,575	(925)	-1%
Utilities - Natural Gas	42,705	32,313	17,254	41,500	36,300	(5,200)	-13%
Utilities - Water	21,247	22,693	12,763	26,150	25,580	(570)	-2%
Subtotal Contractual Services	396,163	353,637	266,497	472,350	463,650	(8,700)	-2%
<u>Supplies &amp; Materials:</u>							
Main. Tools & Equipment	5,943	3,498	2,231	6,150	6,150	-	0%
Maintenance Materials	27,789	24,282	11,748	35,850	41,550	5,700	16%
Maintenance Supplies	29,329	33,992	20,295	30,828	34,100	3,273	11%
Park Landscaping	4,920	3,397	1,364	6,000	7,000	1,000	17%
Petroleum Products	11,868	13,403	10,931	14,000	16,000	2,000	14%
Subtotal Supplies & Materials	79,849	78,571	46,570	92,828	104,800	11,973	13%
<u>Wages &amp; Benefits:</u>							
Maintenance Salaries	279,327	334,718	232,787	361,628	361,952	324	0%
Seasonal Maintenance	16,980	27,709	31,769	45,000	45,000	-	0%
Subtotal Wages & Benefits	296,307	362,427	264,556	406,628	406,952	324	0%
<b>Total Expenses</b>	<b>780,416</b>	<b>811,144</b>	<b>588,990</b>	<b>990,556</b>	<b>995,782</b>	<b>5,227</b>	<b>1%</b>
Net Surplus (Deficit) from Operations	(780,416)	(811,144)	(588,990)	(990,556)	(995,782)	(5,227)	1%

Park District of La Grange  
 Revenue Analysis By Fund  
 Fiscal Year 2026 - 2027

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Fund No.	Fund Name	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/2026	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
							Budget Change \$\$	Budget Change %
01	General	1,551,054	1,800,350	689,764	1,782,546	1,551,689	(230,857)	-13%
04	Debt Service	1,198,981	1,191,114	613,186	1,585,291	1,553,237	(32,054)	-2%
11	Fitness Center	796,151	868,589	713,531	965,150	990,800	25,650	3%
12	BASE	690,932	629,600	457,130	580,250	672,475	92,225	16%
13	Recreation	2,047,771	2,401,761	1,361,562	2,276,974	2,465,099	188,125	8%
14	IMRF	66,305	51,579	15,819	53,770	58,701	4,931	9%
15	Paving & Lighting	26,233	25,791	7,910	27,434	29,351	1,917	7%
16	Liability Insurance	149,779	54,806	17,151	57,867	61,701	3,834	7%
17	Audit	10,333	10,316	3,164	10,974	11,740	766	7%
18	Special Recreation	273,966	306,146	117,730	407,329	402,446	(4,883)	-1%
19	Social Security	114,551	113,475	34,802	120,708	129,153	8,445	7%
36	Capital Projects	447,308	15,238,033	704,932	15,480,000	2,345,000	(13,135,000)	-85%
		<u>7,373,363</u>	<u>22,691,559</u>	<u>4,736,680</u>	<u>23,348,293</u>	<u>10,271,392</u>	<u>(13,076,901)</u>	<u>-56%</u>

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**Park District of La Grange  
Expense Analysis By Fund  
Fiscal Year 2026 - 2027**

Fund No.	Fund Name	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/2026	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
							Budget Change \$\$	Budget Change %
01	General	979,422	1,348,050	782,198	1,747,939	1,763,114	15,174	1%
04	Debt Service	1,130,631	1,151,279	1,540,608	1,138,807	1,554,203	415,396	36%
11	Fitness Center	453,618	450,767	396,118	664,398	605,066	(59,332)	-9%
12	BASE	566,488	492,046	321,694	594,325	636,151	41,826	7%
13	Recreation	1,636,683	1,843,739	1,397,099	2,359,129	2,355,694	(3,435)	0%
14	IMRF	75,127	98,975	71,291	152,410	152,410	-	0%
15	Paving & Lighting	49,530	-	10,513	30,000	30,000	-	0%
16	Liability Insurance	99,015	106,482	121,958	108,113	121,223	13,110	12%
17	Audit	14,260	16,260	20,305	17,300	19,820	2,520	15%
18	Special Recreation	401,903	302,897	198,078	339,601	347,641	8,040	2%
19	Social Security	92,068	106,967	86,947	131,410	125,000	(6,410)	-5%
36	Capital Projects	1,925,655	1,683,644	6,417,882	15,924,335	12,541,729	(3,382,606)	-21%
		<u>7,424,400</u>	<u>7,601,105</u>	<u>11,364,691</u>	<u>23,207,766</u>	<u>20,252,051</u>	<u>(2,955,715)</u>	<u>-13%</u>