

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

1. Call to Order & Roll Call:
2. Pledge of Allegiance
3. Park District Mission: The Community Park District of La Grange Park supports a healthy and inclusive community by positively impacting physical, social, emotional, and environmental well-being.
4. Open Forum
5. Approval of the February 12, 2024 Agenda
6. Approval of Board Meeting Minutes
 - a. January 8, 2024 Regular Meeting Minutes
7. Communications/Proclamations/Presentations
 - a. Tria Architects
8. Staff Recognition
9. Staff Reports
 - a. Executive Report
 - b. Recreation Report
 - i. Superintendent of Recreation
 - ii. Recreation Manager
 - iii. Marketing and Events Manager
 - c. Parks Report
 - d. Financial Reports
10. Approve Monthly Disbursements
11. Committee Reports
 - a. Sustainability
 - i. Arbor Advocates
12. Unfinished Business
 - a. Mandatory Paid Leave
 - b. Little League Affiliate Agreement Renewal
13. New Business
 - a. 2023 Post Issuance Tax Compliance Report

- b. 2023/2024 Budget Projections
- c. 2024/2025 Agency Goals
- d. Recreation Center Expansion

14. Executive Session

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

15. Next Regular Meeting: Monday, March 11, 2024 at 6:30pm

16. Adjournment

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

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

1. Call to Order & Roll Call:
Announce the time and call the meeting to order. Ask for a Roll Call.
2. Pledge of Allegiance
3. Park District Mission: Read The Community Park District of La Grange Park supports a healthy and inclusive community by positively impacting physical, social, emotional, and environmental well-being.
4. Open Forum
Ask if there is anyone present that wishes to address the board
5. Approval of the February 12, 2024 Agenda
Ask for a motion and a second to approve the February 12, 2024 Agenda. Roll Call.
6. Approval of Board Meeting Minutes
 - a. January 8, 2024 Regular Meeting Minutes
Ask for a motion and a second to approve the January 8, 2024 Minutes. Roll Call.
7. Communications/Proclamations/Presentations
 - a. Tria Architects
8. Staff Recognition
9. Staff Reports
 - a. Executive Report
 - b. Recreation Report
 - i. Superintendent of Recreation
 - ii. Recreation Manager
 - iii. Marketing and Events Manager
 - c. Parks Report
 - d. Financial Reports
10. Approve Monthly Disbursements
Ask for a motion and a second to approve the monthly disbursements in the amount of \$123,955.86. Roll Call Vote.
11. Committee Reports
 - a. Sustainability

i. Arbor Advocates

12. Unfinished Business

- a. Mandatory Paid Leave **For Discussion Only**
- b. Little League Affiliate Agreement Renewal **For Discussion Only**

13. New Business

- a. 2023 Post Issuance Tax Compliance Report **For Review Only**
- b. 2023/2024 Budget Projections **For Review Only**
- c. 2024/2025 Agency Goals **For Discussion**
- d. Recreation Center Expansion **For Discussion and Consensus**

14. Executive Session

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

15. Next Regular Meeting: Monday, March 11, 2024 at 6:30pm

16. Adjournment

Announce the time and ask for a motion and a second to adjourn. All in Favor?

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

MINUTES

REGULAR PARK DISTRICT BOARD MEETING
COMMUNITY PARK DISTRICT of La GRANGE PARK
1501 BARNSDALE ROAD, La GRANGE PARK, ILLINOIS
January 8, 2024 - 6:30 PM

1. Call to Order & Roll Call:

President Corte called the meeting to order at 6:30. Present were Commissioners Stastny, Ogden, Zuck and Sauer. Additionally present were Executive Director Jessica Cannaday, Superintendent of Recreation Zachary Kerby, Financial Assistant Nicole Kozlowski of Lauterbach & Amen and Executive Administrative Assistant Laura Raimondi as recorder.

2. Pledge of Allegiance

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

4. Open Forum

No one was present for open forum.

5. Approval of the January 8, 2024 Agenda

Commissioner Stastny made a motion to approve the January 8, 2024 Agenda seconded by Commissioner Zuck. The motion passed unanimously by voice vote.

6. Approval of Board Meeting Minutes

a. December 11, 2023 Regular Meeting Minutes

Commissioner Stastny made a motion to approve the December 11, 2023 Regular Meeting Minutes seconded by Commissioner Ogden. Motion passed unanimously by voice vote.

b. December 11, 2023 Executive Meeting Minutes

Commissioner Zuck made a motion to pass the December 11, 2023 Executive Meeting Minutes seconded by Commissioner Stastny. Motion was passed unanimously by voice vote.

7. Communications/Proclamations/Presentations

8. Staff Recognition

9. Staff Reports

a. Executive Report

Executive Director Cannaday presented her report. Questions were asked and answered.

b. Recreation Report

i. Superintendent of Recreation

Superintendent of Recreation Zak Kerby presented his report.
Questions were asked and answered.

ii. Recreation Manager

Report was presented. Questions were asked and answered.

iii. Marketing and Event Manager

Report was presented. Questions were asked and answered.

c. Parks Report

Report was presented. Questions were asked and answered.

d. Financial Reports

Financial consultant Nicole Kozlowski presented the financial report.

Questions were asked and answered.

10. Approve Monthly Disbursements

Commissioner Ogden made a motion to approve monthly disbursements in the amount of \$341,916.73 seconded by Commissioner Stastny. Motion was passed unanimously by roll call vote.

11. Committee Reports

a. Sustainability

i. Arbor Advocates

Commissioner Zuck provided an update on Arbor Advocates meeting.

b. Long Range Planning

President Corte announced that as the Master Plan is complete and well under way, the district has dissolved the Long Range Planning Committee.

12. Unfinished Business

a. Nazareth Academy Rental Agreement

Commissioner Stastny made a motion to approve the rental agreement with Nazareth Academy seconded by commissioner Ogden. Motion was passed unanimously by roll call vote.

b. Master Plan Update

i. Mini Pitch

Executive Director Cannaday stated that they are still waiting on an update from the US Soccer Foundation.

ii. Yena Park – Executive Director Cannaday stated that the OSLAD

Grant announcement should come any day. If the district does not receive funding, the board will have to prioritize smaller projects with the remaining \$600,000 in capital funds by December.

13. New Business

a. Mulch Contract Approval

Commissioner Stastny made a motion to approve the Mulch Contract with Three Oaks Ground Covers for the installation of ADA Engineered Wood Fibers in the amount of \$10,217.50, seconded by commissioner Zuck. Motion was passed unanimously by roll call vote.

b. Commissioner Conference Attendance Approval

Commissioner Stastny made a motion to approve up to \$500 for Commissioner Zuck to attend the Soaring to New Heights Conference

seconded by Commissioner Sauer. Motion was passed unanimously by roll call vote.

- c. Little League Affiliate Agreement Renewal
Executive Director Cannaday asked if there were any board requests for changes to the existing agreement. There were none.
- d. Mandatory Paid Leave
Executive Director Cannaday stated that Cook County Park District Executive Directors were working diligently with representatives to get an amendment to the County's mandatory paid leave ordinance that exempts park districts.
- e. Surplus Property Ordinance
Commissioner Ogden made a motion to approve Surplus Property Ordinance #001-24 seconded by commissioner Stastny. Motion was passed unanimously by roll call vote.

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

15. Adjournment

President Corte asked for a motion to adjourn the regular meeting at 7:40pm. The motion was made by commissioner Stastny and seconded by commissioner Ogden. The motion passed unanimously by voice vote.

Secretary

Approved February 12, 2024

DATE: February 10, 2024

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

FROM: Jessica Cannaday, Executive Director

RE: January Board Report

Executive Office Report

Police Reports

The park district had to file a police report for damage at Robinhood Park that resulted in the removal of a swing bank. We have submitted the claim to PDRMA and are working on repair quotes. Other than that, there were not notable reports in January.

Conference

We had 6 individuals representing our agency at the 2024 Soaring to New Heights Conference, including myself and Commissioner Zuck. Our team attended more than 2 dozen educational sessions ranging from writing successful grants and industry trends to personal professional development and legal updates. We attended the Awards Luncheon as a team and had access to countless networking opportunities.

Beach Oak Park

With the weather, we may see work resume soon at Beach Oak Park. Fily is currently refurbishing the train for reinstallation, and I am working with the Trolley Dodgers to develop historical storyboards. We are still sitting well within the budget for the project.

Grants

In learning that the three of the four Cook County PARC Grant recipients had higher median incomes than La Grange Park, all four districts had higher tax rates, and all four were completing renovation projects, not new construction, I reached out to all of our representatives. I will continue to push for additional state funding for the construction of the Recreation Center. Representatives Welch and Rashid have both acknowledged the communication.

It has been announced that we received a \$600,000 OSLAD Grant for Yena Park! I will have a proposal to complete construction documents, bid specs, and a project timeline at the next meeting. We will likely go out to bid in August and break ground in 2025.

Audit

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

IPRA Pro-Connect

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

Office Revenue Report

The district generated nearly \$53,000 in program revenue in January. Nearly 70% was from preschool tuition alone. We also received the full \$12,400 payment from Nazareth Academy. We began collecting payments for theater and that revenue will be recorded in February. Summer Camp registration opens this month, and that revenue will be deferred to the next Fiscal Year.

Date: February 5th, 2024

To: Jessica Cannaday, Executive Director

From: Zak Kerby, Superintendent of Recreation

Re: February 2024 Board Report

Facilities

- Monthly Pest Inspection came up free of problems at our Recreation Center
- Working with Lyons Pinner and ComEd to evaluate outdoor lighting solutions for the Recreation Center
- In communication with ComEd, we are actively monitoring our facility temperature and adjusting HVAC schedule to maximize efficiency. ComEd estimates that our initial changes will decrease annual HVAC related costs approximately \$800 annually.
- Working with Superintendent of Parks, we are evaluating the ADA compliance of the Rec Center and planning for budget adjustments to meet compliance.

Recreation

- In 2024, we are excited to begin offering an indoor Futsal league for youth in the community at Park Jr High. League play will take place on Friday nights and will be run jointly with Lyons Township Soccer Club.
- Women's Volleyball and Indoor Pickleball have finished up for the Indoor Season. We look forward to being back outside for pickleball in early April, Sand volleyball starts in May.
- Daddy Daughter date night has been expanded to (2) time slots, allowing us to serve more members of our community. We have grossed roughly \$3,000 in this new format
- Since entering our new agreement with Hot Shot Sports, we have seen a marked increase in our Youth Sports programming and most importantly, participant satisfaction.
- Basic Yoga is seeing surging enrollment, with the class seeing 25+ enrolled moving into 2024
- Nerf Warz is introducing a new format – pitting school against school for the month of February
- Adult Fitness programming has also seen a surge in participation. Adult Tap Workout and Adult Ballet are trending with the young adults in the community.
- Work has continued on projecting future capital improvements on program related expenses
- Attended the IPRA Soaring to New Heights Conference and attended several good sessions- notes are to follow

Safety

- PDRMA kickoff for the 2023 Slips, Trips, and Falls assessment have gone out and been completed internally, with minimal changes from years past. Our district is one of the better performing districts in the pool when it comes to personnel/ property claims
- We are still getting quotes for a new HVAC unit for the roof of the Recreation Center. Quotes will be in by the board meeting.
- Vandalism has struck Robinhood Park, with a swing set being rendered inoperable as we work to locate replacement parts/ reinstallation contractors. A claim has been submitted to PDRMA.
- Weekly staff safety trainings this past month included – Cold Weather Safety, Right to Know (chemical safety), and a comprehensive review of our lockdown procedures

Date: February 6th, 2024

To: Jessica Cannaday, Executive Director

From: Jacqueline Newton, Recreation Manager

Re: January 2024 Board Report

PRESCHOOL

- Ready Teddy Palooza was on January 17th. Over 100 families showed up throughout the night.
- All 4 Winter/Spring classes are running. (Teddy Toddlers and 2 1/2s-3s)
- Jill and I have begun preparation for the end of the year picnic.
- Parents' Day Out fundraiser has been offered to all currently enrolled Ready Teddy students. (This program is a specialty "days off" camp as well as a fundraising opportunity for RT.
- Butter Braid fundraiser set to start February 12th.

Enrichment

- Creative Steam ends 2/12, new session starts 2/26.
- Rocket Readers ends 2/13, new session starts 2/20.
- Little Chefs ends 2/14, new session starts 2/21.
- Mickey Math ends 2/15, new session starts 2/22.
- High Five Sports ended 2/2, new session starts 2/23.
- SEASPAR has added a Recreation Coordinator to their leadership team, Claire McCarthy.

General Interest/Early Childhood

- Miss Angie Music ends 2/13, new sessions start 2/27.
- Safe Sitter has been added back to the Winter/Spring Brochure. Currently have 4 enrolled for the May class.
- Spring Break Camp has been added back to the Winter/Spring Brochure. We are now offering a discounted combined option. (mornings and afternoons) Dates are March 25th – March 28th.

Theatre

- SpongeBob Jr. has been added to the Winter/Spring brochure. Performance dates are May 17th-19th.
- We have over 70 participants compared to the Seussical show that had about 58.
- The Footlight Players program needs a new mic receiver, currently looking at different options.

Dance

- Michele and I have begun to price costumes for the dance recital on April 21st.

January 2024 Marketing & Special Events



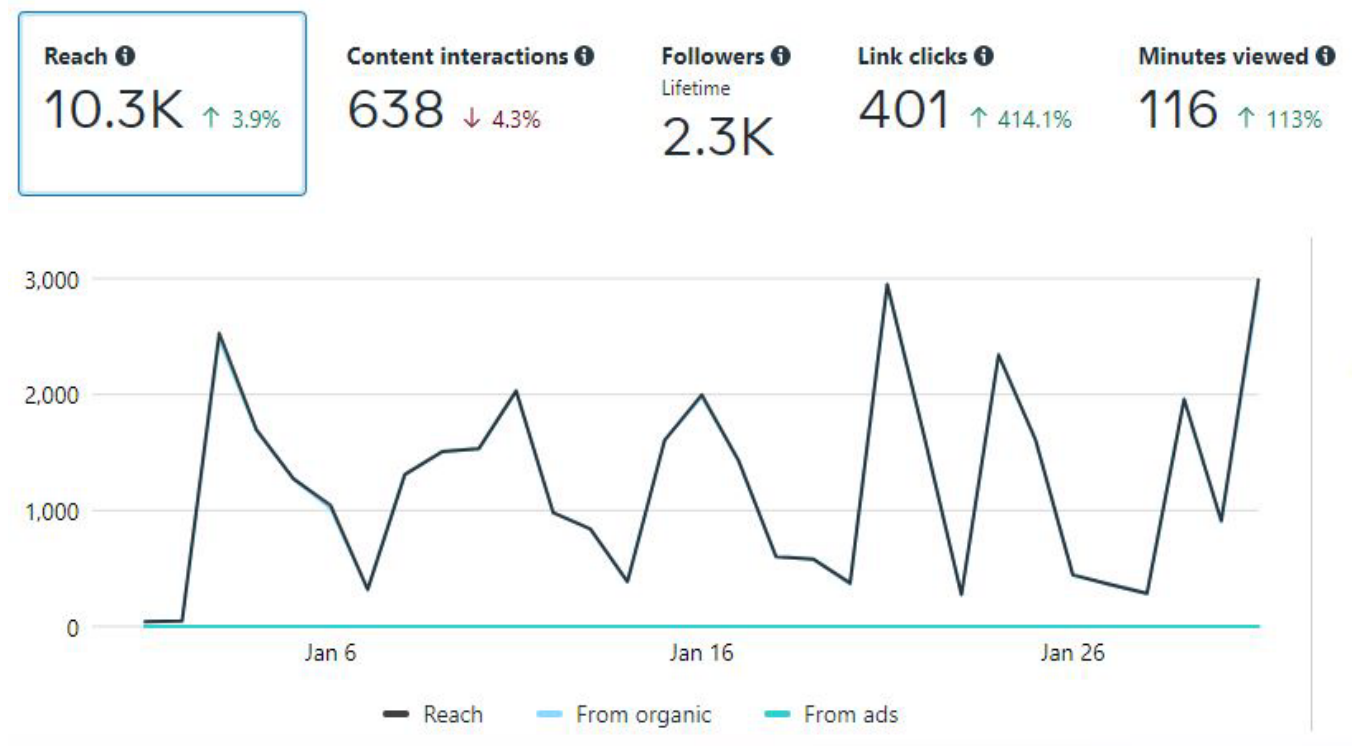
SPECIAL EVENTS NOTE

- Planning is full steam ahead for spring and summer special events. We have a full slate of performers for our Music Under the Stars & Wacky Wednesday series, and are now focusing on sponsors and vendors.

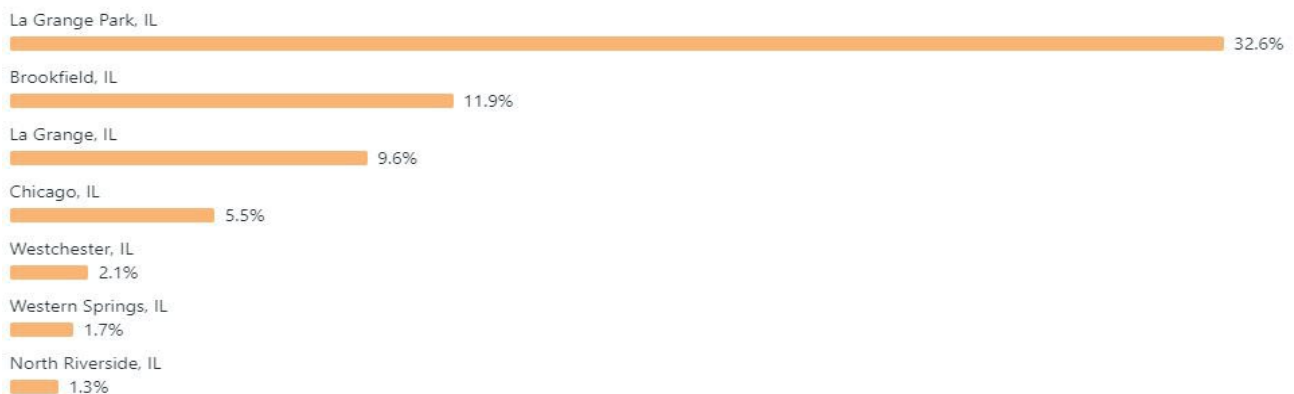
FACEBOOK ANALYTICS

Followers: 2,283

Posts: 28



Top cities



LAGRANGE ROAD SIGN

There were 7 ads on LaGrange Road in January: Winter/Spring Registration, Spring Break Camp, Ready Teddy Preschool Registration, Footlight Player auditions, Sustainability Committee Clothing Swap, Nerf Warz & Cancelled Pickleball

WEBSITE

There are currently 4 sliders on rotation on the home page.

Summer camp and Ready Teddy Preschool are the focus going into February. The summer camp brochure is online and we saw a huge uptick in website visits once posted to Facebook.

Here are the Calendar of Events we are marketing for the remainder of Winter/Spring 2024. We also have 2 sessions of the Daddy Daughter Date Night (both full) and Mother Son Magic Night (with 15 on the wait list.)



Date: February 2nd, 2024

To: Jessica Cannaday, Executive Director

From: Sara Earhart, Superintendent of Parks

RE: January Board Report, Parks Department

- Safety trainings completed: PDRMA Preventing Slips, Trips and Falls. PDRMA The Connection between Nutrition and Mental Health.
- Staff attended Illinois Landscape Contractor's Association annual trade show and educational sessions and the IPRA Soaring to New Heights conference and educational sessions.
- Staff continued repairs on the Beach Oak play train.
- Daily garbage removal at all parks.
- Placed order for playground mulch at 5 playgrounds to be installed by Three Oaks Groundcover in the Spring of 2024.
- Recycled 15 used tires at Illinois Tire Recycling in Cicero.
- Placed order for herbicide for all parks and ball fields.
- Staff conducted snow removal operations for Park District and Library.
- Requested Sourcewell quote for 10 picnic tables at Memorial Park.
- Requested Sourcewell quote for replacing skid steer with Caterpillar brand skid steer.
- Requested sapling trees from Metropolitan Water Reclamation District for hand out at CPD Arbor Day event in April.
- Staff removed Christmas trees from Memorial park and Holiday decorations from 1501.
- Vehicle Repairs on Silverado: Fixed broken chains on plow, installed new Impact Sensor.
- Staff picked-up 3 wooden picnic tables donated by Hop District and began sanding and painting them. Tables will replace damaged aluminum tables throughout the district.
- Communicated with Indiana Harbor Belt Railroad on property line behind Beach Oak park. IHB has agreed to continue not spraying herbicide on the property line and only clear brush in that area mechanically.



Community Park District of La Grange Park

Monthly Financial Report For the Month Ended January 31, 2024

Prepared by:



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

Community Park District of La Grange Park
Balance Sheet
As of January 31, 2024

Assets

Current Assets

Petty Cash	\$ 360.00
1st Nat'l BF-Checking	11,368.90
1st Nat'l BF-MMF	90,544.46
1st Nat'l BF-Payroll Checking	44,509.89
IL Funds	1,943,436.54
Inner Fund Receivable	10,195.89
Property Taxes Receivable	<u>664,392.92</u>

Total Current Assets	<u>2,764,808.60</u>
-----------------------------	---------------------

Property and Equipment

Net Property and Equipment	<u>0.00</u>
-----------------------------------	-------------

Total Assets	<u>\$ 2,764,808.60</u>
---------------------	------------------------

Liabilities and Fund Balance

Current Liabilities

Accounts Payable-Corporate	\$ 4,150.18
Deffered Comp	(171.23)
Property Tax Deferral	664,392.92
Scholarship Fund	<u>5,108.54</u>

Total Current Liabilities	<u>673,480.41</u>
----------------------------------	-------------------

Long-Term Liabilities

Total Long-Term Liabilities	<u>0.00</u>
------------------------------------	-------------

Total Liabilities	<u>673,480.41</u>
--------------------------	-------------------

Fund Balance

Fund Balance - Corporate Fund	374,313.29
Fund Balance - Recreation Fund	513,659.17
Fund Balance - IMRF Fund	40,209.78
Fund Balance - Social Security Fund	3,194.84
Fund Balance - Audit Fund	(2,180.76)
Fund Balance - Liability Insurance Fund	(3,938.51)
Fund Balance - Special Recreation Fund	(12,739.83)
Fund Balance - Bond & Interest Fund	(18,364.24)
Fund Balance - Capital Project Fund	1,184,595.27
Fund Balance - Park Assistance Fund	<u>12,579.18</u>

Total Fund Balance	<u>2,091,328.19</u>
---------------------------	---------------------

Total Liabilities and Fund Balance	<u>\$ 2,764,808.60</u>
---	------------------------

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
CORPORATE FUND					
Revenue					
401 - Property Taxes	\$ 0.00	\$ 294,521.24	\$ 597,000.00	\$ 302,478.76	49.33%
402 - Replacement Taxes	5,159.17	18,024.32	30,000.00	11,975.68	60.08%
408 - Donations & Sponsorships	0.00	0.00	2,500.00	2,500.00	0.00%
420 - Interest Earned	1,846.26	15,843.99	3,000.00	(12,843.99)	528.13%
430 - Other Income	12,400.00	23,582.91	20,000.00	(3,582.91)	117.91%
Total Revenue	19,405.43	351,972.46	652,500.00	300,527.54	53.94%
Expenses					
501 - Full Time Wages	14,898.62	122,696.61	196,674.00	73,977.39	62.39%
502 - Part Time Wages	1,480.00	55,016.39	62,850.00	7,833.61	87.54%
503 - Overtime Wages	0.00	212.28	2,500.00	2,287.72	8.49%
505 - Wages Imrf	4,291.00	36,905.32	62,000.00	25,094.68	59.52%
512 - Health/Life Insurance	6,050.13	44,106.38	77,000.00	32,893.62	57.28%
513 - Employee Reimbursements	782.32	5,375.02	7,690.00	2,314.98	69.90%
514 - Professional Development	1,241.73	7,725.50	8,550.00	824.50	90.36%
515 - Uniforms	0.00	0.00	3,000.00	3,000.00	0.00%
516 - Incentives/Awards/Recognition	719.79	1,501.38	3,000.00	1,498.62	50.05%
601 - Legal Publications	0.00	286.68	1,000.00	713.32	28.67%
602 - Postage	0.00	647.30	1,600.00	952.70	40.46%
611 - Natural Gas	301.19	1,200.49	3,500.00	2,299.51	34.30%
612 - Electric	997.13	9,069.73	14,650.00	5,580.27	61.91%
613 - Water	0.00	14,577.42	35,000.00	20,422.58	41.65%
614 - Internet	309.80	2,820.11	4,150.00	1,329.89	67.95%
620 - Association Dues	4,644.00	5,734.00	7,225.00	1,491.00	79.36%
621 - Park Board Expenses	15.99	565.70	2,000.00	1,434.30	28.29%
630 - Office/Building/Program Supplies	133.04	3,885.72	8,500.00	4,614.28	45.71%
631 - Landscaping Supplies	1,117.21	14,340.13	20,000.00	5,659.87	71.70%
632 - Fuel	1,790.34	4,333.81	8,000.00	3,666.19	54.17%
640 - Repair Parts	3.68	7,371.99	8,175.00	803.01	90.18%
701 - Public Relations And Marketing	0.00	942.00	4,500.00	3,558.00	20.93%
702 - Computer Services	0.00	11,309.59	24,000.00	12,690.41	47.12%
703 - Security Services	0.00	1,418.23	2,800.00	1,381.77	50.65%
704 - Legal Services	2,881.25	7,508.00	10,000.00	2,492.00	75.08%
705 - Financial Services	0.00	15,692.00	33,400.00	17,708.00	46.98%
707 - Landscaping Services	0.00	14,913.78	25,000.00	10,086.22	59.66%
708 - Printing And Design Services	0.00	0.00	1,000.00	1,000.00	0.00%
709 - Other Professional Services	643.63	14,309.13	33,125.00	18,815.87	43.20%
711 - Refuse Disposal	182.54	1,619.71	2,200.00	580.29	73.62%
712 - Portable Toilets	0.00	1,169.00	1,575.00	406.00	74.22%
714 - Credit Card Fees	(60.00)	0.00	0.00	0.00	0.00%
715 - Bank Fees	60.00	140.00	800.00	660.00	17.50%
719 - Subscriptions	0.00	86.48	1,500.00	1,413.52	5.77%
901 - Contingency	0.00	7,300.00	29,850.00	22,550.00	24.46%
950 - Transfer Out	0.00	53,000.00	53,000.00	0.00	100.00%
Total Expenses	42,483.39	467,779.88	759,814.00	292,034.12	61.57%
Excess Revenues (Expenses)	\$ (23,077.96)	\$ (115,807.42)	\$ (107,314.00)	\$ 8,493.42	

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
RECREATION FUND					
Revenue					
401 - Property Taxes	\$ 0.00	\$ 62,034.98	\$ 118,450.00	\$ 56,415.02	52.37%
405 - Program Fees	52,667.50	638,895.38	780,364.00	141,468.62	81.87%
412 - Program Sponsorships	0.00	4,700.00	20,350.00	15,650.00	23.10%
420 - Interest Earned	2,009.08	20,658.69	1,500.00	(19,158.69)	1377.25%
430 - Other Income	692.60	4,087.90	500.00	(3,587.90)	817.58%
Total Revenue	55,369.18	730,376.95	921,164.00	190,787.05	79.29%
Expenses					
501 - Full Time Wages	46,665.41	127,525.20	182,000.00	54,474.80	70.07%
502 - Part Time Wages	5,632.51	145,854.03	173,240.00	27,385.97	84.19%
503 - Overtime Wages	0.00	0.00	0.00	0.00	0.00%
504 - Interns Wages	0.00	0.00	1,100.00	1,100.00	0.00%
505 - Wages Imrf	(27,756.21)	59,915.51	147,060.00	87,144.49	40.74%
512 - Health/Life Insurance	4,924.31	43,517.66	51,250.00	7,732.34	84.91%
513 - Employee Reimbursements	100.00	882.76	1,350.00	467.24	65.39%
514 - Professional Development	265.00	1,998.95	6,000.00	4,001.05	33.32%
516 - Incentives/Awards/Recognition	0.00	482.94	0.00	(482.94)	0.00%
611 - Natural Gas	518.51	1,211.69	4,800.00	3,588.31	25.24%
612 - Electric	1,408.43	10,183.34	14,850.00	4,666.66	68.57%
613 - Water	0.00	1,365.01	2,300.00	934.99	59.35%
630 - Office/Building/Program Supplies	1,739.01	48,617.57	94,950.00	46,332.43	51.20%
640 - Repair Parts	0.00	5,200.21	20,000.00	14,799.79	26.00%
641 - Rentals	0.00	1,282.95	3,500.00	2,217.05	36.66%
701 - Public Relations And Marketing	2,864.87	4,118.46	4,000.00	(118.46)	102.96%
703 - Security Services	0.00	6,131.76	7,500.00	1,368.24	81.76%
708 - Printing And Design Services	75.00	4,524.24	13,000.00	8,475.76	34.80%
709 - Other Professional Services	687.00	44,539.40	50,700.00	6,160.60	87.85%
710 - Contractual Instructor Services	5,875.00	41,540.00	62,450.00	20,910.00	66.52%
711 - Refuse Disposal	438.86	4,314.32	5,400.00	1,085.68	79.89%
714 - Credit Card Fees	1,945.73	11,659.17	19,000.00	7,340.83	61.36%
716 - Co-Op Fees	0.00	6,568.90	18,500.00	11,931.10	35.51%
901 - Contingency	0.00	1,153.50	62,600.00	61,446.50	1.84%
Total Expenses	45,383.43	572,587.57	945,550.00	372,962.43	60.56%
Excess Revenues (Expenses)	\$ 9,985.75	\$ 157,789.38	\$ (24,386.00)	\$ (182,175.38)	

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
IMRF FUND					
Revenue					
401 - Property Taxes	\$ 0.00	\$ 22,804.14	\$ 28,840.00	\$ 6,035.86	79.07%
420 - Interest Earned	166.58	1,223.17	50.00	(1,173.17)	2446.34%
Total Revenue	166.58	24,027.31	28,890.00	4,862.69	83.17%
Expenses					
510 - Imrf Employer Contribution	1,758.47	12,941.58	29,000.00	16,058.42	44.63%
Total Expenses	1,758.47	12,941.58	29,000.00	16,058.42	44.63%
Excess Revenues (Expenses)	\$ (1,591.89)	\$ 11,085.73	\$ (110.00)	\$ (11,195.73)	

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
SOCIAL SECURITY FUND					
Revenue					
401 - Property Taxes	\$ 0.00	\$ 22,224.36	\$ 57,680.00	\$ 35,455.64	38.53%
420 - Interest Earned	26.79	316.20	100.00	(216.20)	316.20%
Total Revenue	26.79	22,540.56	57,780.00	35,239.44	39.01%
Expenses					
511 - Fica Employer Contribution	3,553.52	43,257.63	66,000.00	22,742.37	65.54%
Total Expenses	3,553.52	43,257.63	66,000.00	22,742.37	65.54%
Excess Revenues (Expenses)	\$ (3,526.73)	\$ (20,717.07)	\$ (8,220.00)	\$ 12,497.07	

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
AUDIT FUND					
Revenue					
401 - Property Taxes	\$ 0.00	\$ 5,024.65	\$ 9,682.00	\$ 4,657.35	51.90%
420 - Interest Earned	0.00	35.89	5.00	(30.89)	717.80%
Total Revenue	0.00	5,060.54	9,687.00	4,626.46	52.24%
Expenses					
705 - Financial Services	0.00	9,400.00	9,400.00	0.00	100.00%
Total Expenses	0.00	9,400.00	9,400.00	0.00	100.00%
Excess Revenues (Expenses)	\$ 0.00	\$ (4,339.46)	\$ 287.00	\$ 4,626.46	

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
LIABILITY INSURANCE FUND					
Revenue					
401 - Property Taxes	\$ 0.00	\$ 18,939.03	\$ 31,930.00	\$ 12,990.97	59.31%
420 - Interest Earned	24.83	97.85	50.00	(47.85)	195.70%
430 - Other Income	500.00	1,500.00	1,500.00	0.00	100.00%
Total Revenue	524.83	20,536.88	33,480.00	12,943.12	61.34%
Expenses					
514 - Professional Development	0.00	1,279.98	1,500.00	220.02	85.33%
608 - Professional Development	0.00	0.00	1,500.00	1,500.00	0.00%
630 - Office/Building/Program Supplies	0.00	4,820.50	3,000.00	(1,820.50)	160.68%
703 - Security Services	0.00	518.00	2,000.00	1,482.00	25.90%
709 - Other Professional Services	0.00	1,666.80	4,050.00	2,383.20	41.16%
717 - Pdrma Premium	10,694.00	21,388.22	21,500.00	111.78	99.48%
Total Expenses	10,694.00	29,673.50	33,550.00	3,876.50	88.45%
Excess Revenues (Expenses)	\$ (10,169.17)	\$ (9,136.62)	\$ (70.00)	\$ 9,066.62	

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
SPECIAL RECREATION FUND					
Revenue					
401 - Property Taxes	\$ 0.00	\$ 55,721.98	\$ 169,950.00	\$ 114,228.02	32.79%
420 - Interest Earned	0.00	3,804.81	20.00	(3,784.81)	19024.05%
Total Revenue	0.00	59,526.79	169,970.00	110,443.21	35.02%
Expenses					
501 - Full Time Wages	778.46	7,193.55	10,200.00	3,006.45	70.53%
502 - Part Time Wages	0.00	5,871.37	25,000.00	19,128.63	23.49%
630 - Office/Building/Program Supplies	2,977.00	43,097.64	85,000.00	41,902.36	50.70%
708 - Printing And Design Services	0.00	0.00	5,900.00	5,900.00	0.00%
710 - Contractual Instructor Services	0.00	19,871.96	7,600.00	(12,271.96)	261.47%
712 - Portable Toilets	0.00	7,100.10	0.00	(7,100.10)	0.00%
718 - Seaspar Contribution	0.00	54,551.00	61,000.00	6,449.00	89.43%
950 - Transfer Out	0.00	135,000.00	0.00	(135,000.00)	0.00%
Total Expenses	3,755.46	272,685.62	194,700.00	(77,985.62)	140.05%
Excess Revenues (Expenses)	\$ (3,755.46)	\$ (213,158.83)	\$ (24,730.00)	\$ 188,428.83	

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
BOND & INTEREST FUND					
Revenue					
401 - Property Taxes	\$ 0.00	\$ 162,914.31	\$ 0.00	\$ (162,914.31)	0.00%
420 - Interest Earned	0.00	2,595.23	0.00	(2,595.23)	0.00%
Total Revenue	0.00	165,509.54	0.00	(165,509.54)	0.00%
Expenses					
801 - Bond Principal	0.00	205,000.00	0.00	(205,000.00)	0.00%
802 - Bond Interest	0.00	85,276.50	0.00	(85,276.50)	0.00%
803 - Paying Agent Fee	0.00	450.00	0.00	(450.00)	0.00%
Total Expenses	0.00	290,726.50	0.00	(290,726.50)	0.00%
Excess Revenues (Expenses)	\$ 0.00	\$ (125,216.96)	\$ 0.00	\$ 125,216.96	

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
CAPITAL PROJECT FUND					
Revenue					
402 - Replacement Taxes	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 1,000.00	0.00%
412 - Program Sponsorships	0.00	0.00	500.00	500.00	0.00%
420 - Interest Earned	5,561.02	57,447.69	15,000.00	(42,447.69)	382.98%
450 - Transfer In	0.00	188,000.00	0.00	(188,000.00)	0.00%
Total Revenue	<u>5,561.02</u>	<u>245,447.69</u>	<u>16,500.00</u>	<u>(228,947.69)</u>	<u>1487.56%</u>
Expenses					
706 - Architectural/Engineering	1,415.41	56,049.37	120,000.00	63,950.63	46.71%
811 - Land Improvements	215,002.80	344,090.55	1,320,000.00	975,909.45	26.07%
814 - Equipment	0.00	2,964.15	0.00	(2,964.15)	0.00%
815 - Vehicles	0.00	0.00	50,000.00	50,000.00	0.00%
Total Expenses	<u>216,418.21</u>	<u>403,104.07</u>	<u>1,490,000.00</u>	<u>1,086,895.93</u>	<u>27.05%</u>
Excess Revenues (Expenses)	<u>\$ (210,857.19)</u>	<u>\$ (157,656.38)</u>	<u>\$ (1,473,500.00)</u>	<u>\$ (1,315,843.62)</u>	

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
PARK ASSISTANCE FUND					
Revenue					
408 - Donations & Sponsorships	\$ 0.00	\$ 200.00	\$ 0.00	\$ (200.00)	0.00%
412 - Program Sponsorships	0.00	0.00	500.00	500.00	0.00%
420 - Interest Earned	49.93	500.92	1.00	(499.92)	50092.00%
Total Revenue	49.93	700.92	501.00	(199.92)	139.90%
Expenses					
630 - Office/Building/Program Supplies	0.00	172.88	1,500.00	1,327.12	11.53%
709 - Other Professional Services	0.00	75.00	0.00	(75.00)	0.00%
Total Expenses	0.00	247.88	1,500.00	1,252.12	16.53%
Excess Revenues (Expenses)	\$ 49.93	\$ 453.04	\$ (999.00)	\$ (1,452.04)	

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
ALL FUNDS					
Revenue					
401 - Property Taxes	\$ 0.00	\$ 644,184.69	\$ 1,013,532.00	\$ 369,347.31	63.56%
402 - Replacement Taxes	5,159.17	18,024.32	31,000.00	12,975.68	58.14%
405 - Program Fees	52,667.50	638,895.38	780,364.00	141,468.62	81.87%
408 - Donations & Sponsorships	0.00	200.00	2,500.00	2,300.00	8.00%
412 - Program Sponsorships	0.00	4,700.00	21,350.00	16,650.00	22.01%
420 - Interest Earned	9,684.49	102,524.44	19,726.00	(82,798.44)	519.74%
430 - Other Income	13,592.60	29,170.81	22,000.00	(7,170.81)	132.59%
450 - Transfer In	0.00	188,000.00	0.00	(188,000.00)	0.00%
Total Revenue	81,103.76	1,625,699.64	1,890,472.00	264,772.36	85.99%
Expenses					
501 - Full Time Wages	62,342.49	257,415.36	388,874.00	131,458.64	66.20%
502 - Part Time Wages	7,112.51	206,741.79	261,090.00	54,348.21	79.18%
503 - Overtime Wages	0.00	212.28	2,500.00	2,287.72	8.49%
504 - Interns Wages	0.00	0.00	1,100.00	1,100.00	0.00%
505 - Wages Imrf	(23,465.21)	96,820.83	209,060.00	112,239.17	46.31%
510 - Imrf Employer Contribution	1,758.47	12,941.58	29,000.00	16,058.42	44.63%
511 - Fica Employer Contribution	3,553.52	43,257.63	66,000.00	22,742.37	65.54%
512 - Health/Life Insurance	10,974.44	87,624.04	128,250.00	40,625.96	68.32%
513 - Employee Reimbursements	882.32	6,257.78	9,040.00	2,782.22	69.22%
514 - Professional Development	1,506.73	11,004.43	16,050.00	5,045.57	68.56%
515 - Uniforms	0.00	0.00	3,000.00	3,000.00	0.00%
516 - Incentives/Awards/Recognition	719.79	1,984.32	3,000.00	1,015.68	66.14%
601 - Legal Publications	0.00	286.68	1,000.00	713.32	28.67%
602 - Postage	0.00	647.30	1,600.00	952.70	40.46%
608 - Professional Development	0.00	0.00	1,500.00	1,500.00	0.00%
611 - Natural Gas	819.70	2,412.18	8,300.00	5,887.82	29.06%
612 - Electric	2,405.56	19,253.07	29,500.00	10,246.93	65.26%
613 - Water	0.00	15,942.43	37,300.00	21,357.57	42.74%
614 - Internet	309.80	2,820.11	4,150.00	1,329.89	67.95%
620 - Association Dues	4,644.00	5,734.00	7,225.00	1,491.00	79.36%
621 - Park Board Expenses	15.99	565.70	2,000.00	1,434.30	28.29%
630 - Office/Building/Program Supplies	4,849.05	100,594.31	192,950.00	92,355.69	52.13%
631 - Landscaping Supplies	1,117.21	14,340.13	20,000.00	5,659.87	71.70%
632 - Fuel	1,790.34	4,333.81	8,000.00	3,666.19	54.17%
640 - Repair Parts	3.68	12,572.20	28,175.00	15,602.80	44.62%
641 - Rentals	0.00	1,282.95	3,500.00	2,217.05	36.66%
701 - Public Relations And Marketing	2,864.87	5,060.46	8,500.00	3,439.54	59.53%
702 - Computer Services	0.00	11,309.59	24,000.00	12,690.41	47.12%
703 - Security Services	0.00	8,067.99	12,300.00	4,232.01	65.59%
704 - Legal Services	2,881.25	7,508.00	10,000.00	2,492.00	75.08%
705 - Financial Services	0.00	25,092.00	42,800.00	17,708.00	58.63%
706 - Architectural/Engineering	1,415.41	56,049.37	120,000.00	63,950.63	46.71%
707 - Landscaping Services	0.00	14,913.78	25,000.00	10,086.22	59.66%
708 - Printing And Design Services	75.00	4,524.24	19,900.00	15,375.76	22.73%
709 - Other Professional Services	1,330.63	60,590.33	87,875.00	27,284.67	68.95%
710 - Contractual Instructor Services	5,875.00	61,411.96	70,050.00	8,638.04	87.67%
711 - Refuse Disposal	621.40	5,934.03	7,600.00	1,665.97	78.08%
712 - Portable Toilets	0.00	8,269.10	1,575.00	(6,694.10)	525.02%

REVENUE AND EXPENDITURE REPORT

For the 9 Months Ended 01/31/24

**Target Budget
75.00%**

ALL FUNDS	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
714 - Credit Card Fees	1,885.73	11,659.17	19,000.00	7,340.83	61.68%
715 - Bank Fees	60.00	140.00	800.00	660.00	17.50%
716 - Co-Op Fees	0.00	6,568.90	18,500.00	11,931.10	35.51%
717 - Pdrma Premium	10,694.00	21,388.22	21,500.00	111.78	99.48%
718 - Seaspar Contribution	0.00	54,551.00	61,000.00	6,449.00	89.43%
719 - Subscriptions	0.00	86.48	1,500.00	1,413.52	5.77%
801 - Bond Principal	0.00	205,000.00	0.00	(205,000.00)	0.00%
802 - Bond Interest	0.00	85,276.50	0.00	(85,276.50)	0.00%
803 - Paying Agent Fee	0.00	450.00	0.00	(450.00)	0.00%
811 - Land Improvements	215,002.80	344,090.55	1,320,000.00	975,909.45	26.07%
814 - Equipment	0.00	2,964.15	0.00	(2,964.15)	0.00%
815 - Vehicles	0.00	0.00	50,000.00	50,000.00	0.00%
901 - Contingency	0.00	8,453.50	92,450.00	83,996.50	9.14%
950 - Transfer Out	0.00	188,000.00	53,000.00	(135,000.00)	354.72%
Total Expenses	324,046.48	2,102,404.23	3,529,514.00	1,427,109.77	59.57%
Excess Revenues (Expenses)	\$ (242,942.72)	\$ (476,704.59)	\$ (1,639,042.00)	\$ (1,162,337.41)	

Financial Highlights
Community Park District of La Grange Park

Board Meeting Date: 2/13/2024
Financial Statement Date: 1/31/2024
For activity from 1/9/23 - 2/13/24

Cash Disbursements:	Amount
Vendor Disbursements	
Checks 3944 - 3983	41,065.15
CC FEES ACH	1,945.73
IMRF ACH	7,770.50
IPBC ACH	11,299.60
Total Vendor Disbursements	62,080.98

Payroll Disbursements:	Amount
January 19, 2024 Payroll Checks	343.42
Payroll Direct Deposit	17,737.48
Payroll Taxes	5,866.22
Payroll Deductions	4,921.85
	<u>28,868.97</u>
February 2, 2024	
Payroll Checks	238.37
Payroll Direct Deposit	20,861.27
Payroll Taxes	6,772.31
Payroll Deductions	5,133.96
	<u>33,005.91</u>
Total Payroll Disbursements	61,874.88
Total Disbursements for Approval	\$ 123,955.86

Community Park District of La Grange Park

Check Register

All Bank Accounts
January 10, 2024 - February 13, 2024

Payee/Account #	Account Description	Description	Amount	Check Num	Check Date	Check Amount
Vendor Checks						
01-221	FICA Withholding	Illinois Department of Revenue	1,027.18			
01-221	FICA Withholding	Internal Revenue Service	4,681.17			
01-221	FICA Withholding	Illinois Department of Revenue	1,060.58			
01-221	FICA Withholding	Internal Revenue Service	4,805.64			
01-221	FICA Withholding	Illinois Department of Revenue	1,228.58			
01-221	FICA Withholding	Internal Revenue Service	5,543.73			
ACE HARDWARE				3944	02/13/24	<u>95.10</u>
01-640-BPK	Repair Parts	BOX SQUARES	17.76			
01-640-VEH	Repair Parts	CAR PARTS	35.91			
01-640-VEH	Repair Parts	FASTENERS/CAR PARTS	5.20			
01-631-PKS	Landscaping Supplies	TRAIN PARTS	22.49			
01-631-PKS	Landscaping Supplies	TRAIN PARTS	13.74			
AMANDA FRANCESE				3945	02/13/24	<u>500.00</u>
02-708-PAD	Printing and Design Service	SUMMER CAMP 2024 BROCHURE	500.00			
BEACON ATHLETICS LLC				3946	02/13/24	<u>24.98</u>
01-631-PKS	Landscaping Supplies	FIELD DIMENSIONS GUIDE	24.98			
CAROLINA BARRAZA				3947	02/13/24	<u>200.00</u>
02-405-BRN	Building Rental Fees	RENTAL REFUND	200.00			
COM-ED				3948	02/13/24	<u>2,382.26</u>
01-612-PKS	Electric	ELECTRIC 3000	29.39			
01-612-PKS	Electric	ELECTRIC 3011	45.29			
01-612-PKS	Electric	ELECTRIC 9007	321.53			
01-612-PKS	Electric	ELECTRIC 0000	611.50			
02-612-BRC	Electric	ELECTRIC 5008	210.03			
01-612-PKS	Electric	ELECTRIC 7005	1,111.92			
01-612-PKS	Electric	ELECTRIC 7017	52.60			
CONSERV FS, INC.				3949	02/13/24	<u>904.42</u>
01-631-PKS	Landscaping Supplies	ICE MELT PALLETS; TURF DELIVERY	873.00			
01-631-PKS	Landscaping Supplies	FINANCE CHARGE	15.71			
01-631-PKS	Landscaping Supplies	FINANCE CHARGE	15.71			
CROWN TROPHY				3950	02/13/24	<u>424.50</u>
01-701-ADM	Public Relations and Marke	GYMNASIUM REFERENDUM SIGNS	424.50			
DANCE KIDS USA				3951	02/13/24	<u>6,536.00</u>
02-710-PFT	Program Service Contracts	FITNESS CLASSES	2,050.00			
02-710-PSY	Program Service Contracts	KIDS CLASSES	4,486.00			
FORESTRY SUPPLIERS				3952	02/13/24	<u>460.02</u>
01-631-PKS	Landscaping Supplies	HERBICIDE	460.02			
FULLMER LOCKSMITH SERVICE				3953	02/13/24	<u>269.00</u>

Community Park District of La Grange Park

Check Register

All Bank Accounts

January 10, 2024 - February 13, 2024

Payee/Account #	Account Description	Description	Amount	Check Num	Check Date	Check Amount
01-709-BPK	Other Professional Services	INVOICE N35646	191.00			
01-709-PKS	Other Professional Services	INVOICE N35647	78.00			
HEWLETT-PACKARD FINA				3954	02/13/24	<u>408.00</u>
01-709-OFF	Other Professional Services	INVOICE 304784953	204.00			
01-709-OFF	Other Professional Services	INVOICE 304796005	204.00			
JASON KOLLUM				3955	02/13/24	<u>225.00</u>
02-709-PSE	Other Professional Services	WACKY WED. PERFORMER	225.00			
JESSICA KORZYNIEWSKI				3956	02/13/24	<u>100.00</u>
02-901-PSA	Contingency	VOLLEYBALL WINNINGS	100.00			
JOHNSON CONTROLS SEC				3957	02/13/24	<u>2,169.16</u>
02-703-BRC	Security	QUARTERLY BILLING 1501	2,169.16			
KAREN TUCKER				3958	02/13/24	<u>75.00</u>
02-901-PSA	Contingency	VOLLEYBALL WINNINGS	75.00			
LAUTERBACH & AMEN, LLP				3959	02/13/24	<u>7,962.00</u>
01-705-ADM	Financial Services	SERVICES IN JAN. 2024	2,481.00			
01-705-ADM	Financial Services	SERVICES IN DEC. 2024	2,481.00			
01-705-ADM	Financial Services	SWIPE CLOCK SET UP	3,000.00			
LEAH LOWERY				3960	02/13/24	<u>75.00</u>
02-901-PSA	Contingency	VOLLEYBALL WINNINGS	75.00			
MADISON STOMPER				3961	02/13/24	<u>475.00</u>
02-709-PSE	Other Professional Services	MOTHER SON MAGIC	175.00			
02-709-PSE	Other Professional Services	DDDN	300.00			
MAGIC OF GARY KANTOR				3962	02/13/24	<u>350.00</u>
02-709-PSE	Other Professional Services	MOTHER SON MAGIC	350.00			
MARKET ACCESS CORP				3963	02/13/24	<u>175.00</u>
02-710-BRN	Program Service Contracts	LIQUOR FOR RENTAL	175.00			
MICHELLE VILLAR				3964	02/13/24	<u>350.00</u>
02-901-PSA	Contingency	VOLLEYBALL WINNINGS	350.00			
MIDWEST INSTITUTE OF PARK EXECUTIVES				3965	02/13/24	<u>25.00</u>
01-514-PKS	Professional Development	2024 DUES	25.00			
NEXT GENERATION				3966	02/13/24	<u>660.00</u>
01-515-PKS	Uniforms	MAINT. SHIRTS	660.00			
NICOR				3967	02/13/24	<u>1,188.45</u>
02-611-BRC	Natural Gas	GAS 1501	800.47			
01-611-BPK	Natural Gas	GAS 132	45.10			
01-611-BPK	Natural Gas	GAS 845	342.88			

Community Park District of La Grange Park

Check Register

All Bank Accounts

January 10, 2024 - February 13, 2024

Payee/Account #	Account Description	Description	Amount	Check Num	Check Date	Check Amount
NOVENTECH, INC.				3968	02/13/24	<u>2,707.91</u>
01-702-OFF	Computer Services	INVOICE 20664	579.98			
01-702-OFF	Computer Services	INVOICE 20725	264.60			
01-702-OFF	Computer Services	INVOICE 20724	125.00			
01-702-OFF	Computer Services	INVOICE 20939	60.00			
01-702-OFF	Computer Services	INVOICE 20829	101.25			
01-702-OFF	Computer Services	INVOICE 21079	264.60			
01-702-OFF	Computer Services	INVOICE 21078	125.00			
01-702-OFF	Computer Services	INVOICE 21018	579.98			
01-702-OFF	Computer Services	INVOICE 21166	607.50			
PAUL MARGOLIS				3969	02/13/24	<u>114.00</u>
02-709-PRT	Other Professional Services	ST. NICK PICTURES	114.00			
PIT STOP				3970	02/13/24	<u>464.00</u>
08-712-PKS	Portable Toilets	DEC. INVOICE	232.00			
08-712-PKS	Portable Toilets	JAN. INVOICE	232.00			
QUILL CORPORATION				3971	02/13/24	<u>72.98</u>
02-630-OFF	Office/Building/Prog Suppli	PAPER	72.98			
RENEE HARTMAN				3972	02/13/24	<u>150.00</u>
02-901-PSA	Contingency	VOLLEYBALL WINNINGS	150.00			
RON MINELLA				3973	02/13/24	<u>100.00</u>
02-405-BRN	Building Rental Fees	RENTAL REFUND	100.00			
SPORTS R US				3974	02/13/24	<u>1,484.00</u>
02-710-PSY	Program Service Contracts	SOCCER TBALL; PINT BBALL; BBALL	1,484.00			
SUSAN ZANDER				3975	02/13/24	<u>96.62</u>
02-514-PAD	Professional Development	PARKING/CONF.	45.37			
02-630-PSE	Supplies	DOLLAR TREE/DDDN	51.25			
VALLENE BECKTEL				3976	02/13/24	<u>100.00</u>
02-709-PRT	Other Professional Services	END OF YEAR PICNIC FACE PAINTER	100.00			
VILLAGE OF WESTERN SPRINGS				3977	02/13/24	<u>2,172.92</u>
02-716-PGY	Co-op Fees	FALL COOP 2023	2,172.92			
VISA				3978	02/13/24	<u>171.86</u>
01-631-PKS	Landscaping Supplies	TRAIN PARTS	171.86			
VISA				3979	02/13/24	<u>549.44</u>
01-631-PKS	Landscaping Supplies	HOME DEPOT-TRAIN PARTS	236.65			
01-514-ADM	Professional Development	ILLINOIS LANDSCAPE CONTRACTORS	90.00			
01-631-PKS	Landscaping Supplies	WEATHERYOURWAY.COM	62.75			
01-513-PKS	Employee Reimbursements	AMAZON REFUND	-104.99			
01-632-VEH	Fuel	CLARK-GAS	42.94			
01-514-PKS	Professional Development	MIDWEST INSTITUTE PARK	46.00			
01-631-PKS	Landscaping Supplies	HARBOR FREIGHT	79.72			
01-631-PKS	Landscaping Supplies	HOME DEPOT-TRAIN PARTS	88.87			
01-631-PKS	Landscaping Supplies	DOLLAR TREE-V-DAY DECOR	7.50			

Community Park District of La Grange Park

Check Register

All Bank Accounts

January 10, 2024 - February 13, 2024

Payee/Account #	Account Description	Description	Amount	Check Num	Check Date	Check Amount
VISA				3980	02/13/24	<u>1,504.54</u>
02-709-PSE	Other Professional Services	RGML ENTERTAINMENT/DJ	225.00			
02-701-PAD	Public Relations/Marketing	WHEEYS COFFE-HUNTINGTON MEET	16.76			
02-514-PAD	Professional Development	IAPD/IPRA CONF.	365.00			
02-630-PSE	Supplies	MICHAELS/DDDN	40.27			
02-630-PSE	Supplies	MICHAELS/DDDN	18.79			
02-630-PSE	Supplies	MICHAELS/DDDN	34.17			
02-630-PRT	Supplies	TARGET/RTPALOOZA CUPCAKES	109.70			
02-630-PRT	Supplies	JEWEL/RTPALOOZA BALLOONS	37.92			
02-514-PAD	Professional Development	JIMMY JOHNS/ CONF. LUNCH	14.18			
02-514-PAD	Professional Development	HYATT/CONF. BREAKFAST	9.88			
02-514-PAD	Professional Development	POTBELLY LUNCH/ CONF.	21.87			
02-514-PAD	Professional Development	JOES DINNER/CONF.	48.18			
02-514-PAD	Professional Development	HYATT/CONF.	517.68			
02-630-PSE	Supplies	MICHAELS/DDDN	45.14			
VISA				3981	02/13/24	<u>1,428.09</u>
02-630-BRC	Supplies	ROSE PEST CONTROL	71.00			
02-630-PSA	Supplies	AMAZON-VBALL EQUIP.	47.99			
01-602-OFF	Postage	STAMPS	198.00			
02-630-PRT	Supplies	AMAZON-PRESCHOOL SUPPLIES	35.17			
02-640-BRC	Repair Parts	OFFICE DEPOT-PRINTER	75.59			
02-630-PSR	Supplies	WALMART-SR. MOVIE SUPPLIES	57.87			
02-630-PSR	Supplies	JEWEL/SR. MOVIE SUPPLIES	28.94			
02-630-PSR	Supplies	MR SUB/SR. MOVIE LUNCH	38.49			
02-630-BRC	Supplies	CLEAN IT SUPPLY	189.66			
02-630-BRC	Supplies	AMAZON-TRASH BAGS	25.00			
02-514-PAD	Professional Development	JIMMY JOHNS/CONF.	9.59			
02-514-PAD	Professional Development	HYATT CENTRIC CHICAGO/CONF.	82.64			
02-514-PAD	Professional Development	BROKEN ENGLISH/CONF.	40.00			
02-514-PAD	Professional Development	SMASHBURGER/CONF.	23.56			
02-640-BRC	Repair Parts	AMAZON/BUILDING TOOLS	39.74			
02-514-PAD	Professional Development	HYATT/CONF.	464.85			
VISA				3982	02/13/24	<u>1,510.56</u>
02-641-PTT	Rentals	LIFE STORAGE	327.00			
02-516-PRT	Incentives/Awards/Recogn	JEWEL/TEACHERS MTG BREAKFAST	25.94			
02-630-PEN	Supplies	JEWEL/CHEFS CLASS	49.43			
02-630-PEN	Supplies	JEWEL/CHEFS CLASS	44.95			
02-630-PEN	Supplies	JEWEL/CHEFS CLASS	3.58			
02-630-PEN	Supplies	JEWEL/CHEFS CLASS	26.95			
02-630-PEN	Supplies	JEWEL/CHEFS CLASS	38.79			
02-514-PAD	Professional Development	CHIPOTLE/CONF.	10.62			
02-514-PAD	Professional Development	DUNKIN/CONF.	16.59			
02-630-PRT	Supplies	AMAZON-TURTLE BEDDING	27.60			
02-630-BRC	Supplies	AMAZON/KEURIG FILTER	40.71			
02-630-PRT	Supplies	AMAZON/RT SUPPLIES	79.18			
02-630-PRT	Supplies	DISCOUNT SCHOOL SUPPLY/RT SUPP	325.04			
02-514-PAD	Professional Development	HYATT/CONF.	464.85			
02-514-PAD	Professional Development	JIMMY JOHNS/CONF.	14.18			
02-514-PAD	Professional Development	DUNKIN/CONF.	15.15			

Community Park District of La Grange Park

Check Register

All Bank Accounts

January 10, 2024 - February 13, 2024

Payee/Account #	Account Description	Description	Amount	Check Num	Check Date	Check Amount
VISA				3983	02/13/24	<u>2,404.34</u>
01-620-ADM	Association Dues	ZOOM	15.99			
01-614-BPK	Internet	COMCAST-845	144.90			
01-514-ADM	Professional Development	SOUTH SUBURBAN PARKS	15.00			
02-711-BRC	Refuse Disposal	REPUBLIC SERVICES-1501	431.00			
01-614-OFF	Internet	COMCAST-1501	164.90			
01-711-PKS	Refuse Disposal	REPUBLIC SERVICES-845	179.33			
01-514-ADM	Professional Development	PRASINO REST.	26.41			
01-620-ADM	Association Dues	ILL. ASSOC. OF PARKS	470.00			
01-514-ADM	Professional Development	THE DEARBORN TAVERN	53.57			
01-514-ADM	Professional Development	HYATT/CONF.	17.20			
01-514-ADM	Professional Development	HYATT/CONF.	37.85			
01-514-ADM	Professional Development	HYATT/CONF.	37.85			
01-514-ADM	Professional Development	HYATT.CONF.	22.54			
01-514-ADM	Professional Development	HYATT/CONF.	787.80			
CAPTUREPOINT				CAPTURE	01/31/24	<u>1,945.73</u>
02-714-PAD	Credit Card Fees	CAPTUREPOINT	1,945.73			
ILL MUNICIPAL RETIREMENT FUND				IMRF	01/31/24	<u>3,803.90</u>
01-225	IMRF Withholding	ILL MUNICIPAL RETIREMENT FUND	3,803.90			
ILL MUNICIPAL RETIREMENT FUND				IMRF	01/31/24	<u>3,966.60</u>
01-225	IMRF Withholding	ILL MUNICIPAL RETIREMENT FUND	3,557.28			
03-510	IMRF Employer Contributio	ILL MUNICIPAL RETIREMENT FUND	409.32			
IPBC-HEALTH INS				IPBC	01/31/24	<u>11,299.60</u>
02-512-PAD	Health/Life Insurance - Prc	IPBC - HEALTH INS- MONTH YEAR	4,195.00			
01-512-PKS	Health/Life Insurance	IPBC - HEALTH INS- MONTH YEAR	4,224.07			
01-512-ADM	Health/Life Insurance	IPBC - HEALTH INS- MONTH YEAR	2,151.22			
02-512-BRC	Health/Life Insurance - Re	IPBC - HEALTH INS- MONTH YEAR	729.31			
Check List Total						<u><u>62,080.98</u></u>

Community Park District of La Grange Park

Payroll Journal Entry

January 9, 2024 - February 13, 2024

Reference	Date	GL Account	GL Account Description	Debit Amount	Credit Amount
Payroll Checks					
PAYROLL	01/19/24	01-110	1st Nat'l BF-Payroll Checking		18,080.90
PAYROLL	02/02/24	01-110	1st Nat'l BF-Payroll Checking		21,099.64
PAYROLL	01/19/24	01-221	FICA Withholding		5,866.22
PAYROLL	02/02/24	01-221	FICA Withholding		6,772.31
PAYROLL	01/19/24	01-224	Defferred Comp		169.23
PAYROLL	02/02/24	01-224	Defferred Comp		171.23
PAYROLL	01/19/24	01-225	IMRF Withholding		1,782.61
PAYROLL	02/02/24	01-225	IMRF Withholding		1,992.72
PAYROLL	01/19/24	01-227	Dental Insurance Withholding		162.58
PAYROLL	02/02/24	01-227	Dental Insurance Withholding		162.58
PAYROLL	01/19/24	01-501-ADM	Full Time Wages	3,503.09	
PAYROLL	02/02/24	01-501-ADM	Full Time Wages	3,503.09	
PAYROLL	01/19/24	01-505-ADM	Wages IMRF	970.32	
PAYROLL	02/02/24	01-505-ADM	Wages IMRF	858.36	
PAYROLL	01/19/24	01-513-ADM	Employee Reimbursements	230.77	
PAYROLL	02/02/24	01-513-ADM	Employee Reimbursements	270.77	
PAYROLL	01/19/24	01-512	Health/Life Insurance	2,807.43	
PAYROLL	02/02/24	01-512	Health/Life Insurance	2,807.43	
PAYROLL	02/02/24	02-502	Part Time Wages	160.00	
PAYROLL	01/19/24	03-510	IMRF Employer Contribution	684.17	
PAYROLL	02/02/24	03-510	IMRF Employer Contribution	725.53	
PAYROLL	01/19/24	04-511	FICA - Employer Contribution	1,803.37	
PAYROLL	02/02/24	04-511	FICA - Employer Contribution	2,079.56	
PAYROLL	02/02/24	01-502-OFF	Wages Part Time	56.00	
PAYROLL	01/19/24	01-505-OFF	Wages IMRF	1,222.10	
PAYROLL	02/02/24	01-505-OFF	Wages IMRF	1,400.54	
PAYROLL	01/19/24	01-501-PKS	Wages Full Time	3,946.22	
PAYROLL	02/02/24	01-501-PKS	Wages Full Time	3,946.22	
PAYROLL	02/02/24	01-513-PKS	Employee Reimbursements	70.00	
PAYROLL	01/19/24	02-501-PAD	Wages Full Time	3,264.23	
PAYROLL	02/02/24	02-501-PAD	Wages Full Time	3,264.23	
PAYROLL	01/19/24	02-505-PAD	Wages IMRF	2,172.93	
PAYROLL	02/02/24	02-505-PAD	Wages IMRF	2,239.93	
PAYROLL	02/02/24	02-513-PAD	Employee Reimbursements	100.00	
PAYROLL	01/19/24	02-501-BRC	Wages Full Time	1,245.30	
PAYROLL	02/02/24	02-501-BRC	Wages Full Time	1,245.30	
PAYROLL	01/19/24	02-502-BRN	Wages Part Time	172.00	
PAYROLL	02/02/24	02-502-BRN	Wages Part Time	80.00	
PAYROLL	01/19/24	02-502-PRN	Wages Part Time	172.00	
PAYROLL	02/02/24	02-502-PRN	Wages Part Time	80.00	
PAYROLL	01/19/24	02-501-PRT	Wages Full Time	415.39	
PAYROLL	02/02/24	02-501-PRT	Wages Full Time	415.39	
PAYROLL	01/19/24	02-502-PRT	Wages Part Time	1,774.50	
PAYROLL	02/02/24	02-502-PRT	Wages Part Time	3,848.25	
PAYROLL	01/19/24	02-505-PRT	Wages IMRF	2,669.91	
PAYROLL	02/02/24	02-505-PRT	Wages IMRF	4,067.58	
PAYROLL	01/19/24	02-502-PEN	Wages Part Time	402.38	
PAYROLL	02/02/24	02-502-PEN	Wages Part Time	667.00	
PAYROLL	01/19/24	02-502-PYD	Wages Part Time	537.63	
PAYROLL	02/02/24	02-502-PYD	Wages Part Time	231.50	
PAYROLL	01/19/24	02-502-PSA	Wages Part Time	342.00	
PAYROLL	02/02/24	02-502-PSA	Wages Part Time	356.00	
PAYROLL	01/19/24	02-502-PFT	Wages Part Time	144.00	
PAYROLL	02/02/24	02-502-PFT	Wages Part Time	144.00	
PAYROLL	01/19/24	08-501-ADM	Full Time Wages	389.23	
PAYROLL	02/02/24	08-501-ADM	Full Time Wages	389.23	
PAYROLL	01/19/24	01-231	Health Insurance Withholding		2,807.43
PAYROLL	02/02/24	01-231	Health Insurance Withholding		2,807.43

To: Bob Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: February 9, 2024

Re: Agenda Item 13a – Mandatory Paid Leave

Recommendation

Contact our Sean Morrison or attend the February 28 Cook County Board of Commissioners Legislative Meeting

Background

We have been working diligently to educate the Cook County Board of Commissioners about the impact this unfunded mandate will have on our industry. Our Commissioner has acknowledged the concerns and issued a communication that can be found on the following pages. Commissioner Scott Britton of the 14th District has sponsored an amendment and communicated the following:

“I am pleased to sponsor an amendment that balances the needs of suburban residents and preserves critical school and park district resources.

Item #24-1233: <https://cook-county.legistar.com/LegislationDetail.aspx?ID=6496004&GUID=8DF5D23F-37C7-4BFF-AC1E-B3E492CDF998&Options=&Search=>

This item will be discussed during the February 28 Cook County Board of Commissioners Legislative meeting, at a time yet to be determined. Public comment is the first item that is taken. Anyone who fills out a form to be a public speaker, attached for reference, will be called to the floor and given three minutes to speak. Should you wish to complete the form, please send it back to me and I will ensure it is received by the Secretary to the Board. Individuals can also sign up as late as that morning when they arrive. With notice, we may also be able to provide a virtual option.”

COUNTY BUILDING
118 N. Clark St.
Room 567
Chicago, IL 60602
(312) 603-4215
(312) 603-2014 Fax



SEAN M. MORRISON
COMMISSIONER – 17TH DISTRICT
COOK COUNTY BOARD OF COMMISSIONERS
sean.morrison@cookcountyl.gov

DISTRICT OFFICE
15040 Ravinia Ave.
Suite 44
Orland Park, IL 60462
(708) 349-1336
(708) 349-1627 Fax

February 2, 2024

Dear Board President, Superintendent and Executive Director,

Thank you for contacting my office to express your concerns about Cook County's Paid Leave Ordinance. From its first introduction, I was very outspoken with my concerns and raised numerous questions regarding the potential negative impact the Paid Leave Ordinance could place upon Cook County's local government entities during deliberations. Unfortunately, the ordinance was hastily passed without the proper input and analysis from local government entities like yourself.

The questions I raised during deliberations have been affirmed by the responses the Cook County Board has received over the last several weeks from local government bodies throughout Cook County. I have been strident in my position to have an amendment written that would address these concerns by extracting local governmental bodies from the ordinance.

As a result of the significant outcry, an amendment to the ordinance has been submitted for consideration. I'm pleased to have signed on to Item 24-1233 as an amendment sponsor, which restores the county's ordinance to matching state law by exempting Park Districts and School Districts located in Cook County. If successfully passed, this amendment will help place your district on equal ground with every other Park District and School District in Illinois.

On January 25, the amendment to the Cook County Paid Leave Ordinance was referred to the Legislation and Intergovernmental Relations Committee. That committee's next meeting date is not yet published but will most likely be sometime around the next scheduled meeting of the Cook County Board, which is February 29, 2024. Successfully passing this amendment out of committee is far from a forgone conclusion as it has the potential to fail because of opposing special interests.

That is why it's imperative for you to continue with your public testimony at upcoming meetings as well as contacting President Preckwinkle and the Board Commissioners expressing the importance of this amendment and your support for it. I also want to reassure you that I will continue to work diligently towards the passage of this amendment because I recognize how vital these corrective measures are to your governmental body. Please note, my office will continue to send out amendment updates (as they become available) to keep you informed.

Thank you for your time and attention to this most important matter.

Sincerely,

A handwritten signature in cursive script that reads "Sean M. Morrison".

Sean M. Morrison
Cook County Commissioner
District 17

Previous Information:

On Dec. 14, 2023, the Cook County Commission (the commission) passed an ordinance amending its existing Earned Sick Leave Ordinance to become a Paid Leave Ordinance. The ordinance largely tracks with the Illinois Paid Leave For All Workers Act (PLFAWA). The ordinance is effective Dec. 31, 2023, to avoid pre-emption by PLFAWA (effective Jan. 1, 2024), and the commission has publicly stated it will enforce the ordinance beginning Feb. 1, 2024. Essentially, the act states that part time and seasonal employees must be granted an hour of PTO for every 40 hours worked.

The State's PLFAWA specifically excluded park districts. As a result, during our levy process, we did not account for the budgetary impact of this unfunded mandate. Unfortunately, even if we decided to request a levy amount outside of the PTELL limitation, it still wouldn't cover the cost of providing paid leave to all part-time and seasonal employees. Cook County Park Districts have been lobbying their commissioners to educate them on the incredibly detrimental impact of this mandate.

This past year, our agency invested more than \$265,702 in seasonal and part time wages. **Not counting the minimum wage increase mandate**, the new paid leave requirement would require us to allocate an additional 6% in part time wages to cover the PTO cost. Each of our seasonal and part time employees serve essential roles, meaning the park district must pay a sub as well as cover the PTO cost.

Due to the PTELL laws, the amount we can levy is restricted well below the cost of this mandate. Unfortunately, our essential youth programs (summer camp and preschool) account for 63% of the increased cost, and the cost recovery would have to be passed on to working parents.

This mandate will also destroy equitable access to cultural arts and community programming – specifically services like room rentals, and our theater and dance programs. Fees may have to increase as much as 50% to cover the cost of PTO for part-time staff in those areas.

Commissioner, 17th District - Sean M. Morrison

Phone: (312) 603-4215

Email: sean.morrison@cookcountyil.gov

PUBLIC TESTIMONY REGISTRATION FORM

RECORD OF MEETING WITNESS COOK COUNTY BOARD OF COMMISSIONERS

AND FOREST PRESERVE DISTRICT BOARD OF COMMISSIONERS

**ALL FIELDS MUST BE FILLED IN, EXCEPT FIELDS WITH AN ASTERISK (*) ARE OPTIONAL.
OPTIONAL FIELDS MAY MAKE IT EASIER FOR US TO CONTACT YOU.**

Meeting:

Meeting Date:

Item number and
topic on which you
will speak (agendas
are on our website
and at our office):

Name:

Title*

Organization (if any):

Address:

City, State, Zip Code:

Phone Number*:

E-Mail Address*:

PLEASE NOTE: According to the Cook County Board's Rules of Organization and Procedure, Section 2-107 (dd), public testimony will be permitted at regular and special meetings of the Board and at committee meetings of the Board. Authorization as a public speaker shall only be granted to those individuals who have submitted in writing, their name, address, subject matter, and organization (if any) to the Secretary 24 hours in advance of the meeting. Duly authorized public speakers shall be called upon to deliver testimony at a time specified in the meeting agenda. Public testimony must be germane to a specific item(s) on the meeting agenda, and the testimony must not exceed three minutes; the Secretary will keep track of the time and advise when the time for public testimony has expired. Persons authorized to provide public testimony shall not use vulgar, abusive, or otherwise inappropriate language when addressing the Board; failure to act appropriately; failure to speak to an item that is germane to the meeting, or failure to adhere to the time requirements may result in expulsion from the meeting and/or disqualify the person from providing future testimony.

To: Bob Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: February 9, 2024

Re: Agenda Item 13b – Little League Affiliate Agreement

Recommendation

For Discussion Only

Background

Item E under Section 14 of our existing affiliate agreement states:

“Unless either party serves written notice upon the other prior to December 31 of any calendar year of that Party’s intent not to renew the Agreement in principle (subject to further agreement on the per-player fees and adjusted terms of any schedule hereto); the parties shall consider their relationship for the following year’s season renewed and proceed to negotiate the fee and other terms in good faith.”

As there have been no requested changes, the LGPLL Affiliate Agreement automatically renews, and I will provide a written notice to the League this month.

To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: February 9, 2024

Re: 2024 Post Issuance Tax Compliance Report | Item 13a

Recommendation

For review.

Background

The Community Park District has issued tax exempt bonds and we are required to adhere to specific rules regarding the use of the funding. Furthermore, we are to present an annual Post Issuance Tax Compliance Report to the governing board on an annual basis, which can be found on the following pages. The district only needs to complete one report for all outstanding tax exempt bond series.

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

POST-ISSUANCE TAX COMPLIANCE REPORT

To: Board of Park Commissioners of the Community Park District of La Grange Park, Cook County, Illinois

Pursuant to my responsibilities as the Compliance Officer as set forth in a Bond Record Keeping Policy (the “*Policy*”) originally adopted by the Board of Park Commissioners (the “*Board*”) of the Community Park District of LaGrange Park, Cook County, Illinois (the “*District*”), on the 14th day of February, 2011, and as amended on the 12th day of December, 2011, I have prepared a report reviewing the District’s contracts and records to determine whether the Tax Advantaged Obligations (as defined in the Policy), comply with the applicable federal tax requirements. In accordance with the proceedings and agreements under which the Tax Advantaged Obligations were issued, the District has covenanted generally to take all action necessary to comply with the applicable federal tax rules and regulations relating to the Tax Advantaged Obligations, including covenants necessary to preserve the excludability of interest on the Tax Advantaged Obligations from gross income for federal income taxation purposes. The following sets forth a summary demonstrating the District’s compliance with such covenants and expectations.

(a) *Records.* I have in my possession all the records required under the Policy.

(b) *Arbitrage Rebate Liability.* I have reviewed the agreements of the District with respect to each issue of the Tax Advantaged Obligations. At this time, the District does not have any rebate liability to the U.S. Treasury. The District is exempt for arbitrage rebate liability under the small issuer exemption.

(c) *Contract Review.* I have reviewed copies of all contracts and agreements of the District, including any leases, with respect to the use of any property owned by the District and acquired, constructed or otherwise financed or refinanced with the proceeds of the Tax Advantaged Obligations and other records. At this time, each issue of the Tax

Advantaged Obligations complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans.

(d) *IRS Examinations or Inquiries.* The Internal Revenue Service (the “IRS”) has not commenced an examination of any issue of the Tax Advantaged Obligations. The IRS has not requested a response to a compliance check, questionnaire or other inquiry.

Based upon the foregoing, I believe that the District is currently in compliance with the applicable tax law requirements and no further action is necessary at this time. This report will be entered into the records of the District and made available to all members of the Board at the next regular meeting thereof.

Respectfully submitted this 12th day of February 2024.

By 
Compliance Officer

To: Lucy Stastny
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: February 10, 2023

Re: 2022/23 Budget Projections | Item 13e

Recommendation

For review and discussion

Background

The Community Park District's budget projections are performing better than anticipated in nearly every fund. Our staff continues to exhibit nimble ingenuity in program development, responsible cost controls, and we continue to reduce waste by identifying and remediating operational efficiencies.

The following pages show conservative budget projections, assuming higher than likely expenditures for FYE 2023/24. We will continue to monitor and adjust these projections as additional data is compiled.

The largest revenue impact we saw this year was the unanticipated increase in interest revenue.

Corporate Fund: Fund Balance anticipated to be overfunded by \$100,000+

This budget is anticipated to perform more than \$100,000 better than expected, which will leave an estimated minimum of \$50,000 to transfer into capital expenses for 2024/25. We experienced lower full-time expenditures and higher part-time expenditures than anticipated due to a leadership transition in the parks department. This transition has also resulted in higher than anticipated increased professional development spending, which is a much needed and exciting investment for our agency. In addition to already holding a pesticide applicators license and being a Certified Arborist, our Superintendent of Parks is working towards becoming a Certified Playground Safety Inspector, and she is working with staff to obtain applicators licenses and attend regular trainings.

Recreation Fund: Anticipated Net Revenue \$75,000

While we may not hit our aggressive program fee target, we still are on track to exceed last year's record program revenue by at least 10%. Considering that staff had to adjust from the cancellation of an early childhood co-op agreement with District 102, and we were allotted less gym space than last year, this is a significant feat. This will bring our Rec Fund Balance to nearly \$450,000 and within the fund balance policy compliance range. It will also give the board the opportunity to decide if we want to utilize some of these funds for capital projects in 2024/25.

CORPORATE FUND

		2023-2024	2023-2024	2022-23	2022-23
		BUDGET	ACTUAL	BUDGET	PROJECTED
	Revenues				
401	Corporate Fund Taxes	\$ 597,000.00	\$ 596,521.24	\$ 560,000.00	\$ 590,425.15
402	Replacement Tax	\$ 30,000.00	\$ 18,024.32	\$ 53,000.00	\$ 58,800.68
405	Program Fees	\$ -	\$ -	\$ -	\$ -
410	Grants	\$ -	\$ -	\$ 8,265.00	\$ 954.45
412	Donations and Sponsorships	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -
420	Interest Earned	\$ 3,000.00	\$ 19,743.99	\$ 500.00	\$ 12,470.05
430	Other Income	\$ 20,000.00	\$ 28,582.91	\$ 7,000.00	\$ 7,840.40
450	Transfer In	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 652,500.00	\$ 662,872.46	\$ 631,265.00	\$ 670,490.73
	Expenses				
501	Wages Full Time	\$ 196,673.17	\$ 181,566.48	\$ 201,621.50	\$ 161,372.94
502	Wages Part Time	\$ 62,850.00	\$ 68,684.39	\$ 24,000.00	\$ 32,000.00
503	Wages Overtime	\$ 2,500.00	\$ 212.28	\$ 1,500.00	\$ 600.00
504	Wages Interns	\$ -	\$ -	\$ -	\$ -
505	Wages IMRF	\$ 62,000.00	\$ 58,113.75	\$ 44,800.00	\$ 56,000.00
512	Health/Life Insurance	\$ 77,000.00	\$ 67,452.43	\$ 83,600.00	\$ 54,998.65
513	Employee Reimbursements	\$ 7,690.00	\$ 7,685.81	\$ 4,690.00	\$ 6,120.00
514	Professional Development	\$ 8,550.00	\$ 8,591.18	\$ 8,548.50	\$ 5,779.00
515	Uniforms	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,700.00
516	Incentives/Awards/Recognition	\$ 3,000.00	\$ 3,000.38	\$ 3,000.00	\$ 2,500.00
517	EAP	\$ -	\$ -	\$ 405.00	\$ -
601	Legal Publications	\$ 1,000.00	\$ 286.68	\$ 1,000.00	\$ 655.00
602	Postage	\$ 1,600.00	\$ 647.30	\$ 1,600.00	\$ 2,115.00
610	Telephones	\$ -	\$ -	\$ -	\$ -
611	Natural Gas	\$ 3,500.00	\$ 2,400.47	\$ 3,500.00	\$ 3,749.53
612	Electric	\$ 14,650.00	\$ 12,516.29	\$ 16,850.00	\$ 11,000.00
613	Water	\$ 35,000.00	\$ 16,077.42	\$ 35,000.00	\$ 32,000.00
614	Internet	\$ 4,150.00	\$ 3,344.81	\$ 4,250.00	\$ 4,105.67
615	Cable	\$ -	\$ -	\$ -	\$ -
620	Association Dues	\$ 7,225.00	\$ 5,734.00	\$ 7,225.00	\$ 6,583.86
621	Board Expenses	\$ 2,000.00	\$ 1,413.67	\$ 2,000.00	\$ 1,999.94
630	Office/Building/Program Supplies	\$ 8,500.00	\$ 5,110.79	\$ 10,300.00	\$ 7,000.00
631	Landscaping Supplies	\$ 20,000.00	\$ 20,012.16	\$ 20,000.00	\$ 26,000.00
632	Fuel	\$ 8,000.00	\$ 7,982.18	\$ 10,000.00	\$ 5,000.00
640	Repair Parts	\$ 8,175.00	\$ 8,123.62	\$ 8,175.00	\$ 7,500.00
641	Rentals	\$ -	\$ -	\$ -	\$ -
701	Public Relations/Marketing	\$ 4,500.00	\$ 1,366.50	\$ 2,500.00	\$ 2,675.00
702	Computer Services	\$ 24,000.00	\$ 20,641.25	\$ 22,000.00	\$ 25,000.00
703	Security Services	\$ 2,800.00	\$ 2,386.23	\$ 2,800.00	\$ 1,400.00
704	Legal Services	\$ 10,000.00	\$ 10,100.00	\$ 14,600.00	\$ 7,500.00
705	Financial Services	\$ 33,400.00	\$ 32,102.00	\$ 12,100.00	\$ 16,500.00
706	Architecture/Engineering Services	\$ -	\$ -	\$ -	\$ -
707	Landscaping Services	\$ 25,000.00	\$ 24,987.42	\$ 20,000.00	\$ 16,000.00
708	Printing and Design Services	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
709	Other Professional Services	\$ 33,125.00	\$ 25,641.81	\$ 33,125.00	\$ 33,271.99
711	Refuse Disposal	\$ 2,200.00	\$ 2,174.71	\$ 2,200.00	\$ 2,622.00
712	Portable Toilets	\$ 1,575.00	\$ 1,575.00	\$ 1,575.00	\$ 1,500.00
715	Bank Fees	\$ 800.00	\$ -	\$ 800.00	\$ 590.00
719	Subscriptions	\$ 1,500.00	\$ 86.48	\$ 1,500.00	\$ 125.00
901	Contingency	\$ 29,850.00	\$ 7,300.00	\$ 27,500.00	\$ 5,564.00
950	Transfer Out	\$ 53,000.00	\$ 53,000.00	\$ -	\$ -
	Total Expenses	\$ 759,813.17	\$ 664,317.49	\$ 636,765.00	\$ 543,527.58
	Net Income	\$ (107,313.17)	\$ (1,445.03)	\$ (5,500.00)	\$ 171,416.15

2022-23

\$ 502,246.15	Fund Balance	\$ 394,932.98	\$ 500,801.12
---------------	---------------------	---------------	---------------

Fund Balance Policy is 50%

50% Expenses	Projected FB
\$ 379,906.58	\$ 500,801.12

Fund Balance is overfunded \$ 120,894.54

2/10/2024

RECREATION FUND

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

2022-23

\$ 355,869.36	Fund Balance	\$ 331,578.48	\$ 431,928.84	119890
---------------	---------------------	----------------------	----------------------	--------

Fund Balance Policy is 50%

50% Expenses	Est Fund Balance
\$ 472,977.44	\$ 431,928.84

Fund Balance is overfunded \$ (41,048.60)

2/10/2024

CAPITAL PROJECT FUND



		2023-2024	2023-2024	2022-23
		BUDGET	ESTIMATED	ACTUAL
	Revenues			
410	Grants	\$ 1,000.00	\$ -	\$ -
412	Donations and Sponsorships	\$ 500.00	\$ -	\$ -
420	Interest Earned	\$ 15,000.00	\$ 75,447.69	\$ 39,888.00
430	Other Income			\$ -
450	Funds Transferred In	\$ 188,000.00	\$ 188,000.00	\$ -

	Total Revenue	\$ 204,500.00	\$ 263,447.69	\$ 39,888.00
--	----------------------	----------------------	----------------------	---------------------

	Expenses			
706	Architectural/Engineering services	\$ 120,000.00	\$ 120,049.37	\$ 51,650.00
810	Land			
811	Land Improvements	\$ 1,320,000.00	\$ 694,090.55	
812	Building Improvements			
813	Machinery			
814	Equipment		\$ 2,964.15	
815	Vehicles	\$ 50,000.00	\$ 50,000.00	\$ -

	Total Expenses	\$ 1,490,000.00	\$ 867,104.07	\$ 51,650.00
--	-----------------------	------------------------	----------------------	---------------------

	Net Income	\$ (1,285,500.00)	\$ (603,656.38)	\$ (11,762.00)
--	-------------------	--------------------------	------------------------	-----------------------

No Fund Balance Policy

2022/23	25% Expenses	Estimated FB	50% Expenses
\$ 1,342,252.00	\$ 372,500.00	\$ 738,595.62	\$ 745,000.00

2/10/2024

To: Bob Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: February 9, 2024

Re: 2024/25 Agency Goals

Recommendation

For review and discussion

Background

The Community Park District continues to build program revenue stability, address deferred maintenance, and more proactively plan for capital improvements.

In FY 2018/19 the Corporate Fund Balance was \$146,671 and the Recreation Fund Balance was \$175,255. We predict that at the end of this fiscal year - FY 2023/24 - that the Corporate Fund will sit around \$500,000 and the Recreation Fund will sit around \$430,000 (finally within range of our Fund Balance Policy).

This past year, we have worked to refine recreational programming and have identified areas of growth for 24/25 – specifically in the Cultural Arts areas.

Capital Improvements

2023/24 Goal	Progress
Beach Oak Park Redevelopment	Grand re-opening will be celebrated this May
Yena Park Improvements	Our second OSLAD attempt was successful! We will bid out the full renovation by August and be under contract in December.
Indoor Recreational Space	Passed a \$10.7 million referendum – the first referendum supporting recreation in La Grange Park in 70 years. Unsuccessfully applied for a PARC Grant.
Stone Monroe Tennis Courts	Have met with resident groups to explore additional funding opportunities
Other 2023/24 capital accomplishments outside of the set goals include the complete renovation of the Hanesworth Park Press Box (100% funded by LGPLL), the renovation of Hanesworth Park ballfields (100% funded by LGPLL), the renovation of the Memorial Park ballfield (50% funded by Nazareth Academy). We have also ordered a new truck for the parks department but have yet to take delivery. This expense may be deferred to 2024/25.	

Agency Goals and the 2022-2027 Comprehensive Master Plan

The Comprehensive Master Plan has already outlined 5 years of goals for us, which is very convenient. Below are proposed goals based on the operational initiatives outlined in the master plan:

Hire Additional Staff to Meet Program Needs

(The plan recommends programming staff, marketing/sponsorship staff and building and grounds staff)

Our building and grounds department was better funded, thanks to our new affiliate agreement with Little League and improved agreements with other partnering organizations. The acquisition of a qualified Superintendent of Parks has been an incredible asset to our team. In the short time she has been with the district, she has secured funding for additional tree plantings, evaluated our Urban Forestry Management Plan, created an educational “community garden” at Hanesworth Park, spec’d and ordered a new truck, implemented new safety training and procedures, inventoried and ordered necessary equipment, implemented new turf and weed management practices to save staff resources, and increased the department’s focus on professional development.

Recreation and Operations staff have all made great strides in their respective areas. From massive summer camp improvements that included weekly swimming and field trips to exciting new (and revenue generating) special events, there great things happening here.

Over the past year, it has become apparent that the need for additional full time staff is eclipsed by the need for more competitive compensation. Instead of creating 2-3 additional full time positions with the expense of benefits, we will be adjusting our employment strategy to maintain the seven full time staff we currently have, focusing on professional development and the creation of attractive part time IMRF positions to meet program needs. Should the district be in a position to increase facility space, we can revisit additional full time staff.

Last month, I presented the incredible progress we have made in our Master Plan. To stay on track, I recommend we focus on the following in 2024/25:

- Yena Park redevelopment
- Improve space and/or facilities
- Create a Marketing and Branding Program
- Create a 5-year Capital Plan
- Continue to improve our website and plan for a redesign
- Establish a Recreation Program Plan
- Create Emergency Operations Plan and Safety Manual
- Update Personnel Policy
- Update Board Policy
- Update General Use Regulations

To: Bob Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: February 9, 2024

Re: 13d – Recreation Center Expansion

Recommendation

For review and discussion and consensus

Background

In April of 2023, the Community Park District of La Grange Park passed the first referendum supporting parks and recreation in 70 years. Residents approved a \$10.7 million referendum bond measure to add additional recreational space to 1501 Barnsdale Road.

This past season, we have found it increasingly difficult to accommodate our programming in the existing space available to us. There was less availability of indoor gym space at 102, significantly hindering our revenue growth and adult pickleball offerings. The growth of our theater program and fitness programs has reduced the amount of rental revenue we can generate in the multi-purpose room, and we consistently turn potential renters away.

Moreover, the cost of construction will continue to increase year over year, making it increasingly difficult to fund the needed addition with our existing debt service limitations.