

AGENDA
REGULAR PARK DISTRICT BOARD MEETING
COMMUNITY PARK DISTRICT of La GRANGE PARK
1501 BARNSDALE ROAD, La GRANGE PARK, ILLINOIS
September 14, 2026 - 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 September 14, 2026 Agenda
6. Approval of the August 10, 2026 Minutes
7. Communications/Proclamations/Presentations
Presentation and Discussion of the FYE 2026 Annual Independent Financial Audit Report by GWA.
8. Staff Recognition
 - a. Cyber Security Top Scores
9. Staff Reports
 - a. Executive Report
 - b. Recreation Report
 - i. Superintendent of Recreation
 - ii. Marketing and Events Manager
 - iii. Recreation Manager
 - c. Parks Report
 - d. Financial Reports
10. Approve Monthly Disbursements
11. Committee Reports
12. Unfinished Business
13. New Business
 - a. Fraternal Order of Police Land Use Fee Waiver Request
 - b. Adoption of the FYE 2026 Annual Independent Financial Audit as prepared by GWA

- c. Steam Room Demolition – Capital Fund Allocation of \$28,000 plus 10% contingency
- d. Meadowcrest Property Environmental Study

14. Next Regular Meeting: Monday, October 12, 2026 at 6:30pm

15. 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 **Cheat Sheet**
REGULAR PARK DISTRICT BOARD MEETING
COMMUNITY PARK DISTRICT of La GRANGE PARK
1501 BARNSDALE ROAD, La GRANGE PARK, ILLINOIS
September 14, 2026 - 6:30 PM

1. Call to Order & Roll Call: **Announce the time, call the meeting to order and 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 anyone present would like to address the board.**
5. Approval of the September 14, 2026 Agenda **Ask for a motion and a second to approve the agenda. All in favor?**
6. Approval of the August 10, 2026 Minutes **Ask for a motion and a second to approve the August 10, 2026 Regular Meeting Minutes. All in favor?**
7. Communications/Proclamations/Presentations
Presentation and Discussion of the FYE 2026 Annual Independent Financial Audit Report by GWA. **(Attending remotely)**
8. Staff Recognition
 - a. Cyber Security Top Scores Staff: **1. Sue and Sara 2. Brittany Board: Bob, Sheri, Alex, Tim**
9. Staff Reports
 - a. Executive Report
 - b. Recreation Report
 - i. Superintendent of Recreation
 - ii. Marketing and Events Manager
 - iii. Recreation Manager
 - c. Parks Report
 - d. Financial Reports
10. Approve Monthly Disbursements **Motion and a second to approve the disbursements in the amount of \$1.040.357.92. Roll Call Vote**
11. Committee Reports
12. Unfinished Business

13. New Business

- a. Fraternal Order of Police Land Use Fee Waiver Request
Motion and a second to waive the land use fee for the La Grange Park Police Department's annual car show in the amount of \$500. **Roll Call.**
- b. Adoption of the FYE 2026 Annual Independent Financial Audit as prepared by GWA
Motion and a second to adopt the FYE 2026 Annual Independent Financial Audit as prepared by GWA. **All in favor?**
- c. Steam Room Demolition – Capital Fund Allocation of \$28,000 plus 10% contingency. Motion and a second to allocate \$28,000 plus 10% contingency for the removal of the existing steam shower equipment and fixtures at 1100 E. 31st. **Roll Call.**
- d. Meadowcrest Property Environmental Study
Discussion Only

14. Next Regular Meeting: Monday, October 12, 2026 at 6:30pm

15. Adjournment

Announce the time, ask for a motion and a second to adjourn. **All in favor?**

MINUTES
REGULAR PARK DISTRICT BOARD MEETING
COMMUNITY PARK DISTRICT of La GRANGE PARK
1501 BARNSDALE ROAD, La GRANGE PARK, ILLINOIS
August 10, 2026 - 6:30 PM

1. Call to Order & Roll Call:

President Corte called the August 10, 2026 Regular Meeting of the Community Park District Board of Park Commissioners to order at 6:30 p.m. Commissioners present were Sauer, Zuck, and Marusic. Absent was Commissioner Ogden. Additionally present were: Executive Director, Jessica Cannaday; Superintendent of Parks, Sara Earhart; Fitness Manager, Spencer Clark; Lauterbach & Amen Financial Consultant, Samantha Crane; and Manager of Marketing and Special Events, Susan Zander as Recording Secretary.

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

Robin O'Connor, La Grange Park resident, requested the board authorize the removal of the sound mitigation material at the Pickleball Courts at Yena Park. O'Connor also referenced a petition she circulated requesting removal of the barriers.

Khan Josephson, La Grange Park resident, spoke regarding sound mitigation at Memorial Park, noting that she has advocated for sound mitigation at the park for more than a year. She suggested that the sound barriers at Yena Park be removed and relocated to Memorial Park.

William Novak, La Grange Park resident, spoke in support of removing the sound mitigation barriers at Yena Park and reported obtaining 19 signatures supporting the removal of the sound barriers out of the 24 homes that were identified in the sound study.

Executive Director Cannaday shared correspondence received from residents regarding the pickleball sound mitigation barriers. Comments included both support for and opposition to removing the barriers, with concerns raised regarding public safety, noise impacts, veterans experiencing PTSD, and impacts on dogs.

Mandy O'Malley, La Grange Park resident, requested that the rental fee be waived for Forest Road's annual PTO fundraiser, a nonprofit event expected to host approximately 120 adults. She noted that the PTO would be responsible for alcohol and liability insurance costs.

5. Approval of the August 10, 2026 Agenda

Commissioner Zuck made a motion to approve the August 10, 2026 Agenda, seconded by Commissioner Sauer. Motion was passed by a voice vote.

6. Communications/Proclamations/Presentations

- a. Information on Infrared Saunas – Spencer Clark, Fitness Manger

7. Consent Agenda

- a. Approval of the July 20, 2026 Meeting Minutes
- b. Ratification of the contract with Maxson Heating and Air Conditioning in an amount not to exceed \$31,203.
- c. Ratification of the fee waiver for Strike a Chord Benefit Concert at Memorial Park
- d. Ratification 5-year lease with Direct Fitness Solutions for a total cost of \$54,815 or \$1,135.45 per month

Commissioner Zuck made a motion to approve the Consent Agenda, seconded by Commissioner Marusic. Motion was passed by a roll call vote. Absent: Ogden

8. Staff Recognition

- a. Cyber Security Top Scores

9. Staff Reports

- a. Executive Report
Executive Director Cannaday provided an update on the red light sauna project, including efforts to obtain quotes. She reviewed the Capital Project plan and discussed planned expenditures, including the Memorial Park basketball court improvements. Questions regarding the sauna project were addressed.
- b. Recreation Report
 - i. Superintendent of Recreation
 - ii. Marketing and Events Manager
 - iii. Recreation Manager

The Recreation Report was presented and discussed. Questions were addressed regarding the lifetime fee for the La Grange Road sign and the participation numbers and staffing for Bonus Week Camp.
- c. Parks Report
Superintendent of Recreation Sara Earhart presented the Parks report. She highlighted the successful Garden Club outing at a local vegetable garden. Parks staff relocated boulders from Beach Oak Park to Yena Park to help prevent bicycles from entering the retention area. The new skid steer was delivered. Questions were asked and answered regarding the drainage at Yena Park and the potential purchase of a Kubota.
- d. Financial Reports
Lauterbach & Amen Financial Consultant Sam Crane presented the financial report.

10. Approve Monthly Disbursements

Commissioner Sauer made a motion to approve the monthly disbursements in the amount of \$679,385.87, seconded by Commissioner Zuck. Motion was approved by roll call vote. Absent: Ogden

11. Committee Reports

12. Unfinished Business

- a. Pickleball Sound Mitigation

The Board discussed options for the pickleball sound barriers at Yena Park, including the potential impact of removing all or some of the barriers. The sound study and concerns regarding noise impacts, including concerns related to veterans with PTSD, were discussed. Staff responded to questions regarding the differences between the Memorial Park and Yena Park facilities.

Commissioner Sauer made a motion to remove the pickleball sound mitigation barriers from Yena Park, seconded by Commissioner Zuck. The motion failed. **Ayes:** Sauer. **Nays:** Marusic, Corte, Zuck. **Absent:** Ogden

13. New Business

- a. Recreation Center Interior Furnishings and Design Contract
Commissioner Zuck made a motion to approve Recreation Center Interior Furnishings and Design Contract, seconded by Commissioner Sauer. The motion passed unanimously by roll call vote. Absent: Ogden
- b. Memorial Park Basketball Court Capital Improvements
Commissioner Marusic made a motion to approve Memorial Park Basketball Court Capital Improvements, seconded by Commissioner Zuck. The motion passed unanimously by roll call vote. Absent: Ogden
- c. Memorial Park Basketball Court Resurfacing
Commissioner Sauer made a motion to approve Memorial Park Basketball Court Resurfacing, seconded by Commissioner Zuck. The motion passed unanimously by roll call vote. Absent: Ogden
- d. Surplus Property Ordinance
Commissioner Marusic made a motion to approve Surplus Property Ordinance, seconded by Commissioner Zuck. The motion passed unanimously by roll call vote. Absent: Ogden

14. Next Regular Meeting: Monday, September 14, 2026 at 6:30pm

15. Adjournment

At 7:36pm, Commissioner Marusic made a motion to adjourn the meeting, seconded by Commissioner Zuck. The motion passed unanimously by voice vote. Absent: Ogden

Approved September 14, 2026

Alexandria Zuck, Secretary

DATE: September 11, 2026
TO: Bob Corte, President, Community Park District Board of Commissioners
FROM: Jessica Cannaday, CPRP
Executive Director
RE: **August Board Report**

Executive Office Report

August Police Reports – No significant incidents requiring follow-up
Follow Up: Community Park Fitness vandalism – Waiting on communication from the DA.

Property Tax Bill for 1100 E 31st

We are currently evaluating whether or not we should file any type of tax objection to reduce the tax bill for 1100 E 31st. An objection would require an independent appraisal and legal fees. Currently, we anticipate paying approximately \$60,000 in property taxes per year.

1501 Recreation Center Expansion Project

Rain delays and ComEd delays have pushed the demolition of the concession stand to later in September. We anticipate the playground equipment to be installed early October.

Staff has met with our architectural team to complete selections on finishes and furnishings for the new lobby and gymnasium.

Sue has put together a great promotional brick plan that we will roll out to the public soon.

Staff has been working hard on a programming and cost recovery plan.

Meadowcrest Environmental Study and Planning

We received the environmental report, and the good news is that it is as expected. There is typical asbestos and no lead paint. We can work on incorporating this information into the demolition bid specs.

Stone Monroe Ribbon Cutting and Neighbors Helping Neighbors

The Ribbon Cutting for the new courts was held on August 29. We appreciate the partnership we have with the Neighbors Helping Neighbors organization and the impact they make here in LGP.

Capital Project Funding

We completed the reimbursement packet for OSLAD (\$300,000) and the Village of La Grange Park approved \$265,061 in TIF Funding for the Recreation Center Expansion. We hope to see that revenue come in by October.

Office Revenue Report for July

August saw over \$106,000 in revenue, with more than \$21,000 being generated from alternate sources. The Fitness Center and Fitness Programs generated more than \$41,000. Our Youth Dance program brought in just under \$10,000 and Youth and Adult Sports programs brought in more than \$14,000. We received \$16,900 from La Grange Park Little League for the Yena Park sponsorship.

Capital Project Planning and Discussion

We continue to make significant progress in capital improvements. Memorial Park Basketball Courts will be completed in September and the new floor in Room 101 was completed in early September. Staff continues to explore options for additional sound mitigation at Memorial Park Pickleball Courts.

DATE: September 14, 2026
TO: Jessica Cannaday, Executive Director
FROM: Juan Montes, Superintendent of Recreation
RE: September Board Report

Recreation Report

Marketing and Special Events

Cultural Arts, Camp and Preschool, Athletics

Facilities, and Programming

Community Park Fitness

AUGUST 2026 MARKETING & COMMUNITY RELATIONS

MARKETING IMPACT & OUTCOMES

- Successful oversight the launch of fall non-resident registration.
- Increased visibility and awareness of District programs through coordinated digital, email, website, and print marketing efforts.
- Increased awareness of Community Park Fitness through anniversary marketing and community outreach.

MARKETING PERFORMANCE DASHBOARD

Digital & Social Media Reach

- Facebook Followers: **3,195** (+50)
- Post Views: 177,438 (-6%)

Facebook Posts by Primary Topic

Summary

August's Facebook strategy combined direct program marketing with registration reminders, community engagement and operational communication. Rather than concentrating content in a single program area, the District maintained consistent visibility across major program categories while also supporting special events, facility updates and timely District information.

Topic	Posts
Special Events / Community Events	21
Sports	14
Theatre / Performing Arts	12
Ready Teddy / Early Childhood	12
Fitness	10
Dance	10
Parks / Facilities / Operations	6
District / Employment / Administrative	4
General Registration / Program Marketing	4
Other Program / Community Content	5
Total	98

Top Posts:



WHAT IF YOUR NEXT JOB WAS ACTUALL...

Mon Aug 10, 7:32pm

👁 5.4K ❤ 28

👍 1 ➦ 4



TOMORROW, STONE MONROE PARK IS...

Fri Aug 28, 9:05am

👁 3.2K ❤ 30

➦ 1



Memorial Park has gone to the dogs! He...

Sun Aug 9, 11:09am

👁 2.9K ❤ 8

👍 1 ➦ 1



BIG TRUCKS. BIG FUN. ZERO COST....

Sat Aug 15, 2:00pm

👁 2.9K ❤ 13

👍 0 ➦ 1



The kids are heading back to school - now...

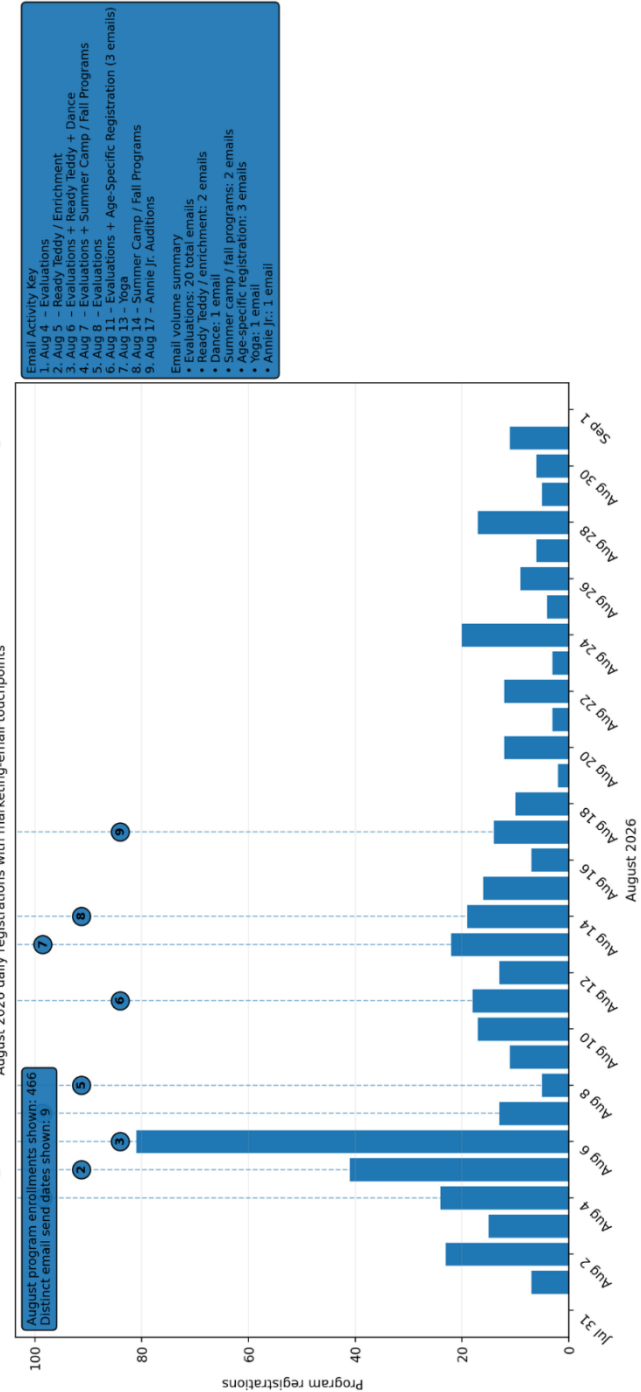
Sun Aug 30, 10:00am

👁 2.7K ❤ 13

➦ 0

Registration activity showed increases around several August marketing touchpoints, particularly following broader fall-program and age-specific email campaigns

Fall Program Registration Activity & August Email Marketing



Note: Bars represent August program enrollments by registration date. Credit/refund entries, tree/bench purchases, and costume-only entries are excluded. Dashed lines indicate the timing of reported email campaigns and show correlation in timing rather than direct attribution.

August 2026 Cultural Arts and Special Events

Prepared by Michele Ritacco, Recreation Manager

THEATER - FOOTLIGHT PLAYERS

- We have two new directors for our staff: Ben Sulzberger will be our new Theater Director and Joey Calumet will be our new Music Director.
- Annie Jr, Auditions were a huge success. We auditioned 90+ actors and we are looking forward to a great production

DANCE – DANCEXPRESS

- Dance is scheduled to begin the week of September 14th

DOG OBEDIENCE

- Beginner Dog Obedience will be running with 7. Advance Only has 2 participants

YOUTH GENERAL INTEREST - MISS ANGIE

- Miss Angie's Rockin' Tots will be running both classes with 20+ students

MUSIC UNDER THE STARS

We had our final MUTS make-up on August 19th it was a lovely evening with the band Meritage

WACKY WEDNESDAY

Our last Wacky Wednesday was spent with the Natural Naturalist. She had some very interesting animals and kept all the attendees very engaged.

SPECIAL EVENTS

Bark In the Park

Had some of our furry friends playing in the splash pad and enjoying an obstacle course.

August 2026 Athletics, Facility, Fitness

Prepared by Juan Montes, Superintendent of Recreation

Facility – Barnsdale Recreation Center

- Flooring for Rm 101 was completed on 9/10.
- Maxson RTU install delayed due to inclement weather

Athletics – Youth Instructional Classes

- Kids Karate Club is starting back up. We have 25 participants across the two classes. This generated a total of \$2,076.10 in revenue.
- Little Lyons Soccer Class new session started we have 11 kids enrolled generating a total of \$935 in revenue.
- Parent-tot Tumbling is still on with the 12 enrolled. It is scheduled to end on 8/10.
- Pre-Tumbling is still on n we have 6 enrolled. It is scheduled to end on 8/10.
- Sportskids has sessions beginning later in September. So far, we only have 2 cancelled classes due to low enrollment.
- Sports R Us has 2 classes running as well that start mid-September.

Athletics – Adult Leagues

- Women's Softball league is underway. It's encountered a lot of rain, but we are close to the end!
- Summer II Outdoor Leagues
 - Beginner league we have 10 teams. This generated a total of \$940 in revenue.
 - Intermediate league we have 16 teams. This generated a total of \$1,720 in revenue.
 - Competitive league we have 9 teams. This generated a total of \$975in revenue.

Adult – Fitness

- Yoga Fitness had a total of 11 participants. This generated a total of \$478 in revenue
- Basic Yoga has a total of 17 participants. This generated a total of \$888 in revenue

August 2026 Camps and Early Childhood

Prepared by: Katherine Cervantes, Recreation Manager Camps & Early Childhood

Camps

Summer camp may have ended for some of us, but the fun kept going at LGP. Bonus Weeks Camp and Fun Days at Memorial Park was a huge success! Our counselors were prepared and engaged all week, providing campers with fun and memorable experiences. Whether it was playing a game on the soccer field, having a dance party at the Amphitheatre, or cooling off with a good book at the library!

Ready Teddy

As the gears shift, we turn over to Ready Teddy! A new year has begun! Teachers have been working hard to set up their classrooms for their new students. We can't wait to greet all the new and familiar faces!

August 2026 Community Park Fitness

Prepared by Spencer Clark, Fitness Manager

August Accomplishments:

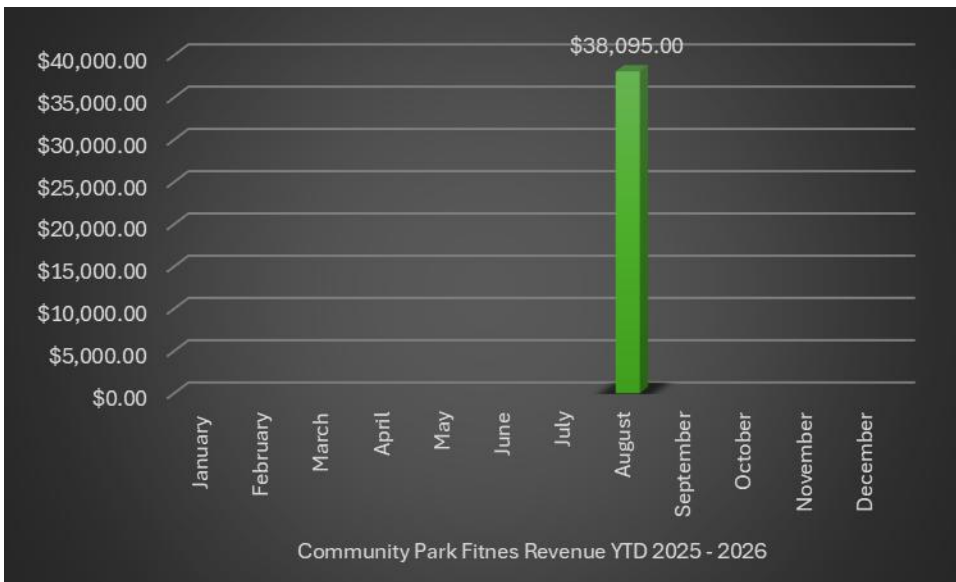
- Acquired 4 new Precor Treadmills, 2 new power mills, and 1 new NuStep.
- Acquired landmine for the weight floor.
- Sold spin bikes and repurposed cycle studio into a functional fitness circuit room.
- Painted a mural for Community Kids.

Memberships as of 8/3/26:

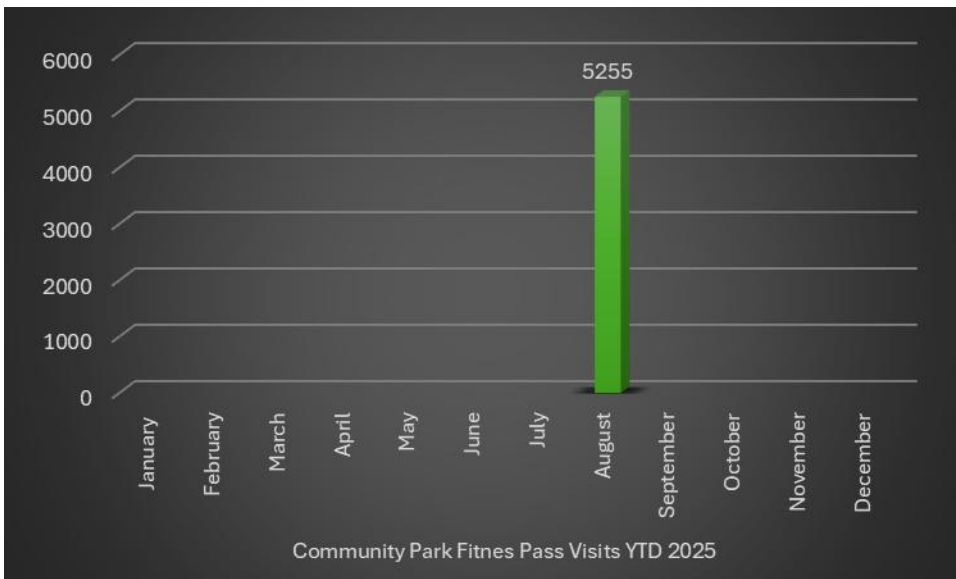
- 1,017 Memberships
- 1,656 Members

Program Description	Active MEMBERSHIPS as of 09/01/2026			Active MEMBERS as of 09/01/2026		
	In-Town	Out-Of-Town	Total	In-Town	Out-Of-Town	Total
Memberships - Community Park Fitness Adult Monthly + Childcare Add on Monthly membership	7	5	12	18	14	32
Memberships - Community Park Fitness Adult Monthly membership	103	80	183	103	80	183
Memberships - Community Park Fitness Couple Monthly membership	53	31	84	106	62	168
Memberships - Community Park Fitness Family Monthly membership	81	69	150	345	278	623
Memberships - Community Park Fitness First Responders Monthly membership	7	1	8	7	1	8
Memberships - Community Park Fitness Fit4Work Monthly Membership	4	22	26	4	22	26
Memberships - Community Park Fitness IMRF Eligible Staff Membership	8	5	13	26	10	36
Memberships - Community Park Fitness IMRF Non-Eligible Staff Membership	21	27	48	24	33	57
Memberships - Community Park Fitness Senior Couple Monthly membership	23	6	29	46	12	58
Memberships - Community Park Fitness Senior Monthly membership	73	59	132	73	59	132
Memberships - Community Park Fitness Student Monthly membership	40	33	73	40	33	73
Memberships - Community Park Fitness Three Month Summer membership (3 month Summer)	18	6	24	18	6	24
Memberships - Community Park Fitness Veteran/First Responder Monthly + Childcare Add on Monthly membership	0	1	1	0	2	2
Memberships - Community Park Fitness Veterans Monthly membership	2	8	10	2	8	10
Memberships - Healthy Contributions (Renew active, Onepass, Aaptiv)	23	17	40	23	17	40
Memberships - Tivity Membership (Silver Sneakers & PRIME)	95	89	184	95	89	184
Totals	558	459	1,017	930	726	1,656

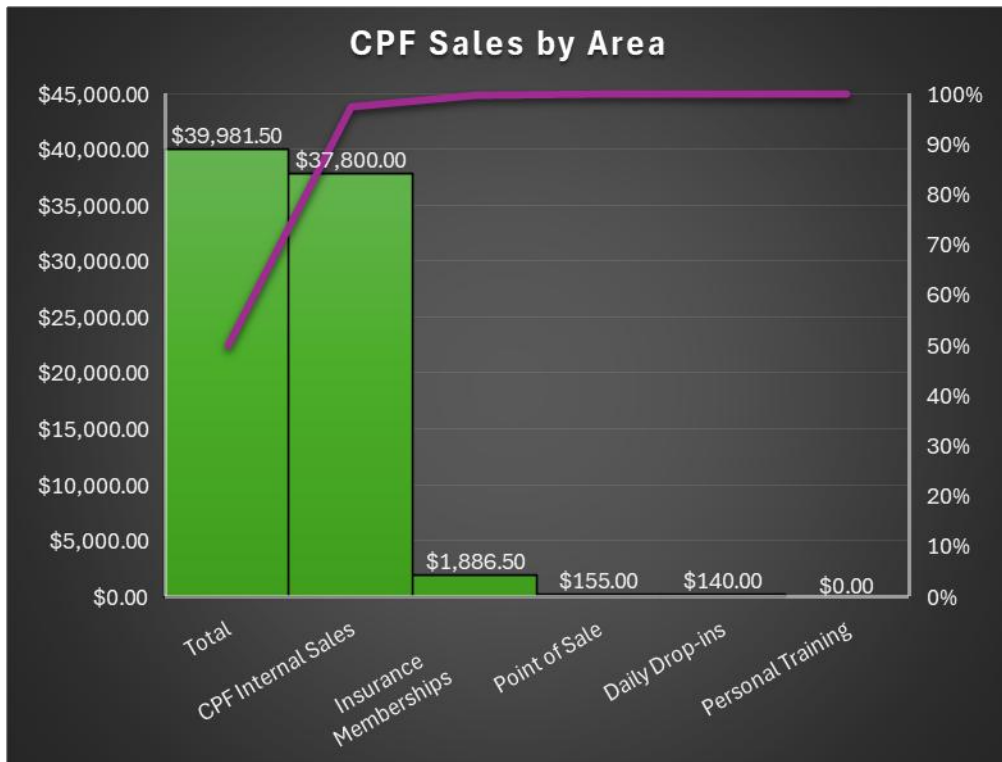
August Revenue: \$38,095.00



Total Number of Scan-Ins 08/01-08/31: 5255



CPF Sales by Area



September Goals:

- Raise additional revenue with our 21-day challenge running 9/7-9/27 with finishers earning CPF t-shirts or Tank tops.
- Continue to raise brand awareness to expand membership base.
- Evaluate GroupEx schedule and optimize for utilization advantage in the fall.

Date: September 1st, 2026

To: Jessica Cannaday, Executive Director

From: Sara Earhart, Superintendent of Parks

RE: August 2026 Board Report, Parks Department

- Training completed: All Staff Safety Training- Hazardous Materials Communication Standard, Safety Data Sheets and Data Security Review. Webinar on wetland adaptations of trees.
- Ballfields Specialist continued post-season field repairs including trimming edges at Hanesworth Park and groomed fields for 2 weeks of a Baseball Camp at HWN.
- Garden Club event was a scheduled tour of our Memorial Park Arboretum, but the rain kept most residents inside and event was cancelled.
- Parks staff lined Memorial tennis courts for the 2nd annual Pickleball Tournament.
- Parks and Recreation staff worked together to assist the Neighbors Helping Neighbors “Neighbor of the Year” presentation and Stone Monroe Tennis Court Ribbon Cutting.
- Parks Staff assisted with set-up/tear down of NHN including chair and table transport with the parks trailer, and working throughout the event to empty garbage cans and assist food vendors with trash removal.
- Parks Staff performed monthly playground and building safety inspections and took Bus in for State Safety Inspections.
- DeVega Concrete completed installation of 3 bench pads along the Yena Park path.
- Palos Plumbing completed emergency repairs to damaged drainage pipes in Memorial Park.
- Examinetics completed environmental studies on the 1150 Meadowcrest property.
- Rolling Suds completed power washing of Veteran’s Memorial Wall and Bricks.
- Memorial Park basketball renovations are scheduled to begin 9/3 and last approximately two weeks.



Community Park District of La Grange Park

Monthly Financial Report
For the Month Ended
August 31, 2026

Prepared By



Lauterbach & Amen

Community Park District of La Grange Park
Balance Sheet
As of August 31, 2026

Assets

Current Assets

Petty Cash	\$	360.00
1st Nat'l BF-Checking		(31,407.41)
1st Nat'l BF-MMF		5,366,519.91
1st Nat'l BF-Payroll Checking		15,625.13
IL Funds		6,697,858.74
Inner Fund Receivable		<u>7,846.81</u>

Total Current Assets		<u>12,056,803.18</u>
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Property and Equipment

Net Property and Equipment		<u>0.00</u>
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Total Assets	\$	<u><u>12,056,803.18</u></u>
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Liabilities and Fund Balance

Current Liabilities

Accounts Payable-Corporate	\$	0.18
IMRF Withholding		7,680.37
Scholarship Fund		<u>5,108.54</u>

Total Current Liabilities		<u>12,789.09</u>
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Long-Term Liabilities

Total Long-Term Liabilities		<u>0.00</u>
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Total Liabilities		<u>12,789.09</u>
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Fund Balance

Fund Balance - Corporate Fund	272,110.35
Fund Balance - Recreation Fund	475,167.96
Fund Balance - IMRF Fund	12,641.80
Fund Balance - Social Security Fund	(506.78)
Fund Balance - Audit Fund	6,599.45
Fund Balance - Liability Insurance Fund	(163.68)
Fund Balance - Special Recreation Fund	67,691.40
Fund Balance - Bond & Interest Fund	461,482.67
Fund Balance - Capital Project Fund	10,545,582.97
Fund Balance - Park Assistance Fund	18,110.38
Fund Balance - OSLAD 2024 Fund	185,297.57

Total Fund Balance	<u>12,044,014.09</u>
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Total Liabilities and Fund Balance	\$	<u><u>12,056,803.18</u></u>
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REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
CORPORATE FUND							
Revenue							
401 - Property Taxes	\$ 5,914.88	\$ 144,439.86	\$ 1,937.29	\$ 2,414.31	\$ 690,000.00	\$ 545,560.14	20.93%
402 - Replacement Taxes	1,276.84	6,384.92	688.61	10,255.61	15,000.00	8,615.08	42.57%
404 - Other Income	0.00	189.55	0.00	0.00	0.00	(189.55)	0.00%
412 - Program Sponsorships	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
420 - Interest Earned	1,390.48	5,614.78	785.23	4,563.11	7,000.00	1,385.22	80.21%
430 - Other Income	2,022.76	2,274.30	0.00	16,285.00	22,000.00	19,725.70	10.34%
Total Revenue	10,604.96	158,903.41	3,411.13	33,518.03	736,500.00	577,596.59	21.58%
Expenses							
501 - Full Time Wages	19,385.58	81,583.67	27,602.09	75,650.76	256,013.00	174,429.33	31.87%
502 - Part Time Wages	3,602.25	19,780.00	8,654.11	27,875.64	42,953.00	23,173.00	46.05%
503 - Overtime Wages	0.00	684.51	937.50	1,612.51	4,500.00	3,815.49	15.21%
505 - Wages Imrf	8,630.62	34,482.87	10,903.78	28,060.83	117,585.00	83,102.13	29.33%
510 - Imrf Employer Contribution	40.11	276.58	0.00	0.00	0.00	(276.58)	0.00%
512 - Health/Life Insurance	7,472.42	23,978.99	6,017.64	23,924.19	93,203.00	69,224.01	25.73%
513 - Employee Reimbursements	651.54	2,497.75	842.31	2,532.51	7,690.00	5,192.25	32.48%
514 - Professional Development	125.80	453.59	278.28	998.74	8,250.00	7,796.41	5.50%
515 - Uniforms	0.00	416.73	825.00	1,557.34	3,000.00	2,583.27	13.89%
516 - Incentives/Awards/Recognition	137.19	137.19	385.30	469.75	3,500.00	3,362.81	3.92%
601 - Legal Publications	63.10	63.10	0.00	160.20	1,000.00	936.90	6.31%
602 - Postage	78.00	90.75	78.00	224.00	1,600.00	1,509.25	5.67%
611 - Natural Gas	135.15	202.80	121.74	645.26	3,500.00	3,297.20	5.79%
612 - Electric	1,237.80	6,728.43	1,434.31	4,711.35	14,650.00	7,921.57	45.93%
613 - Water	4,791.76	7,145.13	5,704.83	7,038.33	35,000.00	27,854.87	20.41%
614 - Internet	340.60	1,362.40	299.41	1,389.21	4,275.00	2,912.60	31.87%
620 - Association Dues	0.00	0.00	0.00	325.00	7,000.00	7,000.00	0.00%
621 - Park Board Expenses	115.99	1,360.79	15.99	439.35	2,000.00	639.21	68.04%
630 - Office/Building/Program Supplies	994.91	3,049.82	1,115.30	2,249.54	8,500.00	5,450.18	35.88%
631 - Landscaping Supplies	4,023.50	11,353.08	(348.80)	3,043.00	20,000.00	8,646.92	56.77%
632 - Fuel	457.21	2,010.07	445.41	1,582.04	8,000.00	5,989.93	25.13%
640 - Repair Parts	225.53	528.97	1,829.52	3,363.77	8,175.00	7,646.03	6.47%
701 - Public Relations And Marketing	525.08	772.23	883.39	2,145.62	3,500.00	2,727.77	22.06%
702 - Computer Services	1,588.70	6,513.55	1,651.85	12,833.58	36,500.00	29,986.45	17.85%

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

Target Budget
33.33%

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
CORPORATE FUND							
703 - Security Services	0.00	467.13	0.00	484.00	2,800.00	2,332.87	16.68%
704 - Legal Services	0.00	1,443.75	583.50	1,191.00	12,500.00	11,056.25	11.55%
705 - Financial Services	2,995.00	10,485.00	2,636.00	7,908.00	37,000.00	26,515.00	28.34%
707 - Landscaping Services	1,553.00	6,225.00	4,379.00	11,231.54	25,000.00	18,775.00	24.90%
708 - Printing And Design Services	810.75	810.75	0.00	95.18	1,000.00	189.25	81.08%
709 - Other Professional Services	20.00	7,827.95	(624.78)	8,727.52	35,272.00	27,444.05	22.19%
711 - Refuse Disposal	409.32	1,451.80	283.97	1,235.19	3,500.00	2,048.20	41.48%
712 - Portable Toilets	0.00	0.00	0.00	231.00	1,775.00	1,775.00	0.00%
715 - Bank Fees	0.00	0.00	0.00	0.00	848.00	848.00	0.00%
719 - Subscriptions	102.93	257.75	207.28	403.38	2,500.00	2,242.25	10.31%
901 - Contingency	472.17	944.34	168.75	168.75	22,500.00	21,555.66	4.20%
Total Expenses	60,986.01	235,386.47	77,310.68	234,508.08	835,089.00	599,702.53	28.19%
Excess Revenues (Expenses)	\$ (50,381.05)	\$ (76,483.06)	\$ (73,899.55)	\$ (200,990.05)	\$ (98,589.00)	\$ (22,105.94)	

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

Target Budget
33.33%

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
RECREATION FUND							
Revenue							
401 - Property Taxes	\$ 960.07	\$ 23,444.68	\$ 326.95	\$ 407.46	\$ 108,000.00	\$ 84,555.32	21.71%
404 - Other Income	457.48	457.48	0.00	0.00	0.00	(457.48)	0.00%
405 - Program Fees	83,031.75	724,170.95	37,042.00	475,994.00	1,597,533.00	873,362.05	45.33%
412 - Program Sponsorships	70.00	4,019.50	1,400.00	5,110.02	17,350.00	13,330.50	23.17%
415 - Building Improvement Donations	100.00	235.00	0.00	0.00	0.00	(235.00)	0.00%
420 - Interest Earned	1,823.71	9,057.02	2,020.07	11,112.16	10,000.00	942.98	90.57%
430 - Other Income	665.00	8,731.10	31,730.00	44,851.25	9,000.00	268.90	97.01%
Total Revenue	87,108.01	770,115.73	72,519.02	537,474.89	1,741,883.00	971,767.27	44.21%
Expenses							
501 - Full Time Wages	28,062.86	114,809.41	35,503.26	83,321.40	380,404.00	265,594.59	30.18%
502 - Part Time Wages	65,215.13	245,795.22	76,999.28	169,510.03	461,653.00	215,857.78	53.24%
503 - Overtime Wages	0.00	0.00	193.13	3,105.92	1,000.00	1,000.00	0.00%
505 - Wages Imrf	5,955.21	35,836.87	3,043.42	18,973.42	226,680.00	190,843.13	15.81%
512 - Health/Life Insurance	11,641.73	42,096.12	8,725.33	32,142.19	145,693.00	103,596.88	28.89%
513 - Employee Reimbursements	110.00	353.57	110.00	270.00	2,790.00	2,436.43	12.67%
514 - Professional Development	0.00	23.00	0.00	0.00	7,200.00	7,177.00	0.32%
515 - Uniforms	0.00	308.50	1,380.55	1,380.55	5,000.00	4,691.50	6.17%
516 - Incentives/Awards/Recognition	0.00	0.00	0.00	52.99	0.00	0.00	0.00%
601 - Legal Publications	0.00	0.00	0.00	0.00	5,500.00	5,500.00	0.00%
611 - Natural Gas	594.70	1,236.97	57.04	580.23	14,900.00	13,663.03	8.30%
612 - Electric	3,590.58	7,394.82	1,817.31	5,851.42	37,000.00	29,605.18	19.99%
613 - Water	625.00	1,613.70	208.38	592.86	7,300.00	5,686.30	22.11%
614 - Internet	144.70	564.61	0.00	0.00	2,575.00	2,010.39	21.93%
630 - Office/Building/Program Supplies	4,927.85	33,888.65	21,297.37	63,788.31	138,900.00	105,011.35	24.40%
640 - Repair Parts	0.00	22.49	2,345.42	2,345.42	18,000.00	17,977.51	0.12%
641 - Rentals	14,271.08	57,084.32	14,023.03	14,825.03	219,600.00	162,515.68	25.99%
701 - Public Relations And Marketing	222.27	798.66	462.50	14,176.92	7,500.00	6,701.34	10.65%
702 - Computer Services	0.00	67.50	0.00	0.00	7,500.00	7,432.50	0.90%
703 - Security Services	1,562.73	3,074.27	2,530.96	4,042.50	12,000.00	8,925.73	25.62%
704 - Legal Services	0.00	0.00	3,969.00	3,969.00	0.00	0.00	0.00%
708 - Printing And Design Services	649.32	3,083.68	1,073.81	1,327.57	22,000.00	18,916.32	14.02%
709 - Other Professional Services	17,997.65	37,078.11	14,157.37	38,209.41	92,850.00	55,771.89	39.93%

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
RECREATION FUND							
710 - Contractual Instructor Services	4,718.40	12,996.85	5,175.93	30,754.73	78,700.00	65,703.15	16.51%
711 - Refuse Disposal	997.92	3,677.25	888.11	2,743.67	9,000.00	5,322.75	40.86%
714 - Credit Card Fees	1,919.58	9,962.29	1,023.87	5,523.51	40,000.00	30,037.71	24.91%
716 - Co-Op Fees	268.01	1,984.01	3,040.00	3,040.00	16,000.00	14,015.99	12.40%
719 - Subscriptions	49.95	99.90	0.00	0.00	600.00	500.10	16.65%
901 - Contingency	(25.00)	265.00	0.00	614.00	117,100.00	116,835.00	0.23%
Total Expenses	163,499.67	614,115.77	198,025.07	501,141.08	2,077,445.00	1,463,329.23	29.56%
Excess Revenues (Expenses)	\$ (76,391.66)	\$ 155,999.96	\$ (125,506.05)	\$ 36,333.81	\$ (335,562.00)	\$ (491,561.96)	

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
IMRF FUND							
Revenue							
401 - Property Taxes	\$ 88.92	\$ 2,171.21	\$ 77.84	\$ 97.01	\$ 56,000.00	\$ 55,902.99	0.17%
420 - Interest Earned	84.09	345.73	89.46	441.38	50.00	(391.38)	882.76%
Total Revenue	173.01	2,516.94	167.30	538.39	56,050.00	55,511.61	0.96%
Expenses							
510 - Imrf Employer Contribution	3,813.09	16,238.14	4,125.17	11,640.65	63,500.00	51,859.35	18.33%
Total Expenses	3,813.09	16,238.14	4,125.17	11,640.65	63,500.00	51,859.35	18.33%
Excess Revenues (Expenses)	<u>\$ (3,640.08)</u>	<u>\$ (13,721.20)</u>	<u>\$ (3,957.87)</u>	<u>\$ (11,102.26)</u>	<u>\$ (7,450.00)</u>	<u>\$ 3,652.26</u>	

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
SOCIAL SECURITY FUND							
Revenue							
401 - Property Taxes	\$ 619.44	\$ 15,126.45	\$ 216.97	\$ 270.40	\$ 76,680.00	\$ 61,553.55	19.73%
420 - Interest Earned	79.66	506.64	37.26	330.34	100.00	(406.64)	506.64%
Total Revenue	699.10	15,633.09	254.23	600.74	76,780.00	61,146.91	20.36%
Expenses							
511 - Fica Employer Contribution	10,295.92	41,806.87	12,730.89	31,797.90	123,847.00	82,040.13	33.76%
Total Expenses	10,295.92	41,806.87	12,730.89	31,797.90	123,847.00	82,040.13	33.76%
Excess Revenues (Expenses)	<u>\$ (9,596.82)</u>	<u>\$ (26,173.78)</u>	<u>\$ (12,476.66)</u>	<u>\$ (31,197.16)</u>	<u>\$ (47,067.00)</u>	<u>\$ (20,893.22)</u>	

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

Target Budget
33.33%

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
AUDIT FUND							
Revenue							
401 - Property Taxes	\$ 93.34	\$ 2,279.23	\$ 32.69	\$ 40.74	\$ 9,500.00	\$ 7,220.77	23.99%
420 - Interest Earned	28.09	106.22	13.83	58.89	5.00	(101.22)	2124.40%
Total Revenue	121.43	2,385.45	46.52	99.63	9,505.00	7,119.55	25.10%
Expenses							
705 - Financial Services	0.00	0.00	0.00	0.00	10,800.00	10,800.00	0.00%
Total Expenses	0.00	0.00	0.00	0.00	10,800.00	10,800.00	0.00%
Excess Revenues (Expenses)	\$ 121.43	\$ 2,385.45	\$ 46.52	\$ 99.63	\$ (1,295.00)	\$ (3,680.45)	

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
LIABILITY INSURANCE FUND							
Revenue							
401 - Property Taxes	\$ 302.26	\$ 7,381.02	\$ 105.87	\$ 131.93	\$ 33,000.00	\$ 25,618.98	22.37%
420 - Interest Earned	23.46	249.66	28.46	177.73	50.00	(199.66)	499.32%
430 - Other Income	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
Total Revenue	<u>325.72</u>	<u>7,630.68</u>	<u>134.33</u>	<u>309.66</u>	<u>34,550.00</u>	<u>26,919.32</u>	<u>22.09%</u>
Expenses							
608 - Professional Development	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
630 - Office/Building/Program Supplies	0.00	717.27	454.82	4,131.43	1,500.00	782.73	47.82%
703 - Security Services	40.00	330.00	30.00	445.00	2,500.00	2,170.00	13.20%
709 - Other Professional Services	0.00	926.59	0.00	3,270.00	6,000.00	5,073.41	15.44%
717 - Pdrma Premium	0.00	16,885.50	14,368.26	14,368.26	33,775.00	16,889.50	49.99%
Total Expenses	<u>40.00</u>	<u>18,859.36</u>	<u>14,853.08</u>	<u>22,214.69</u>	<u>44,775.00</u>	<u>25,915.64</u>	<u>42.12%</u>
Excess Revenues (Expenses)	<u>\$ 285.72</u>	<u>\$ (11,228.68)</u>	<u>\$ (14,718.75)</u>	<u>\$ (21,905.03)</u>	<u>\$ (10,225.00)</u>	<u>\$ 1,003.68</u>	

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
SPECIAL RECREATION FUND							
Revenue							
401 - Property Taxes	\$ 1,573.47	\$ 38,423.83	\$ 473.29	\$ 589.83	\$ 206,000.00	\$ 167,576.17	18.65%
420 - Interest Earned	309.11	1,491.91	0.00	884.54	20.00	(1,471.91)	7459.55%
Total Revenue	<u>1,882.58</u>	<u>39,915.74</u>	<u>473.29</u>	<u>1,474.37</u>	<u>206,020.00</u>	<u>166,104.26</u>	<u>19.37%</u>
Expenses							
501 - Full Time Wages	1,060.80	4,352.49	1,530.00	4,223.67	13,791.00	9,438.51	31.56%
502 - Part Time Wages	0.00	0.00	0.00	1,025.46	0.00	0.00	0.00%
505 - Wages Imrf	2,113.63	6,470.40	0.00	0.00	27,500.00	21,029.60	23.53%
630 - Office/Building/Program Supplies	0.00	0.00	0.00	75,000.00	47,000.00	47,000.00	0.00%
708 - Printing And Design Services	0.00	0.00	0.00	0.00	9,500.00	9,500.00	0.00%
710 - Contractual Instructor Services	0.00	2,212.45	0.00	894.08	30,000.00	27,787.55	7.37%
712 - Portable Toilets	1,533.00	3,480.00	0.00	1,548.00	0.00	(3,480.00)	0.00%
718 - Seaspar Contribution	0.00	44,003.00	0.00	43,116.00	88,006.00	44,003.00	50.00%
Total Expenses	<u>4,707.43</u>	<u>60,518.34</u>	<u>1,530.00</u>	<u>125,807.21</u>	<u>215,797.00</u>	<u>155,278.66</u>	<u>28.04%</u>
Excess Revenues (Expenses)	<u>\$ (2,824.85)</u>	<u>\$ (20,602.60)</u>	<u>\$ (1,056.71)</u>	<u>\$ (124,332.84)</u>	<u>\$ (9,777.00)</u>	<u>\$ 10,825.60</u>	

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
BOND & INTEREST FUND							
Revenue							
401 - Property Taxes	\$ 10,764.43	\$ 262,864.50	\$ 927.12	\$ 1,155.41	\$ 1,578,000.00	\$ 1,315,135.50	16.66%
420 - Interest Earned	745.84	3,976.98	0.00	521.08	30,000.00	26,023.02	13.26%
Total Revenue	<u>11,510.27</u>	<u>266,841.48</u>	<u>927.12</u>	<u>1,676.49</u>	<u>1,608,000.00</u>	<u>1,341,158.52</u>	<u>16.59%</u>
Expenses							
801 - Bond Principal	0.00	0.00	0.00	0.00	670,000.00	670,000.00	0.00%
802 - Bond Interest	0.00	422,673.81	0.00	470,857.69	905,863.00	483,189.19	46.66%
803 - Paying Agent Fee	<u>0.00</u>	<u>0.00</u>	<u>900.00</u>	<u>900.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00%</u>
Total Expenses	<u>0.00</u>	<u>422,673.81</u>	<u>900.00</u>	<u>471,757.69</u>	<u>1,577,863.00</u>	<u>1,155,189.19</u>	<u>26.79%</u>
Excess Revenues (Expenses)	<u>\$ 11,510.27</u>	<u>\$ (155,832.33)</u>	<u>\$ 27.12</u>	<u>\$ (470,081.20)</u>	<u>\$ 30,137.00</u>	<u>\$ 185,969.33</u>	

Community Park District of La Grange Park

General Ledger

May 1, 2026 - August 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10-410	Grants			0.00		
			Totals for 10-410		<u>0.00</u>	<u>0.00</u>
10-410-PKS	Grants			0.00		
			Totals for 10-410-PKS		<u>0.00</u>	<u>0.00</u>
10-416-PKS	Park Improvement Donations			0.00		
06/30/26	Com Pass		To record Community Pass deposits 06.26		(25.00)	
07/31/26	Com Pass		To record Community Pass deposits 07.26		(10.00)	
			Totals for 10-416-PKS		<u>(35.00)</u>	<u>(35.00)</u>
10-420-ADM	Interest Earned			0.00		
05/31/26	Interest		To record interest		(1,545.01)	
			Totals for 10-420-ADM		<u>(1,545.01)</u>	<u>(1,545.01)</u>
10-420-BRC	Interest Earned			0.00		
05/31/26	Interest		To record interest		(37,635.24)	
06/30/26	Interest		To record interest		(39,684.98)	
07/31/26	Interest		To record interest		(38,408.32)	
08/31/26	Interest		To record interest		(34,821.96)	
			Totals for 10-420-BRC		<u>(150,550.50)</u>	<u>(150,550.50)</u>
10-430	Other Income			0.00		
			Totals for 10-430		<u>0.00</u>	<u>0.00</u>
10-450	Transfer In			0.00		
			Totals for 10-450		<u>0.00</u>	<u>0.00</u>
10-459	Bond Proceeds			0.00		
			Totals for 10-459		<u>0.00</u>	<u>0.00</u>
10-706	Architectrual/Engineering			0.00		
			Totals for 10-706		<u>0.00</u>	<u>0.00</u>
10-706-ADM	Architectrual/Engineering			0.00		
			Totals for 10-706-ADM		<u>0.00</u>	<u>0.00</u>
10-706-BEA	Architectrual/Engineering			0.00		
			Totals for 10-706-BEA		<u>0.00</u>	<u>0.00</u>
10-706-BRC	Architectrual/Engineering			0.00		
05/14/26	5250		INVOICE 6476		4,431.96	
08/11/26	5382		INVOICE 6651		2,145.66	
08/11/26	5382		INVOICE 6591		6,436.99	
08/11/26	5382		INVOICE 6534		2,197.14	
			Totals for 10-706-BRC		<u>15,211.75</u>	<u>15,211.75</u>
10-706-PKS	Architectrual/Engineering			0.00		
			Totals for 10-706-PKS		<u>0.00</u>	<u>0.00</u>
10-706-ROB	Architectrual/Engineering			0.00		
			Totals for 10-706-ROB		<u>0.00</u>	<u>0.00</u>
10-706-YEN	Architectrual/Engineering			0.00		
06/16/26	5271		INVOICE 19594		126.48	
08/11/26	5366		INVOICE 20072		630.37	

Community Park District of La Grange Park

General Ledger

May 1, 2026 - August 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 10-706-YEN					<u>756.85</u>	<u>756.85</u>
10-810 Land				0.00		
Totals for 10-810					<u>0.00</u>	<u>0.00</u>
10-810-PKS Land				0.00		
Totals for 10-810-PKS					<u>0.00</u>	<u>0.00</u>
10-811 Land Improvements				0.00		
Totals for 10-811					<u>0.00</u>	<u>0.00</u>
10-811-BEA Land Improvements				0.00		
Totals for 10-811-BEA					<u>0.00</u>	<u>0.00</u>
10-811-MEM Land Improvements				0.00		
06/16/26	5278		INVOICE 1474		7,250.00	
06/16/26	5284		INVOICE 2300		725.00	
06/16/26	5284		INVOICE 2299		13,378.00	
Totals for 10-811-MEM					<u>21,353.00</u>	<u>21,353.00</u>
10-811-PKS Land Improvements				0.00		
07/21/26	5323		MEADOWCREST IMPROVEMENTS		12,929.50	
Totals for 10-811-PKS					<u>12,929.50</u>	<u>12,929.50</u>
10-811-ROB Land Improvements				0.00		
06/16/26	5299		INVOICE 9569		60,730.00	
Totals for 10-811-ROB					<u>60,730.00</u>	<u>60,730.00</u>
10-811-STO Land Improvements				0.00		
07/21/26	5324		INVOICE 000741973		157,132.03	
Totals for 10-811-STO					<u>157,132.03</u>	<u>157,132.03</u>
10-811-YEN Land Improvements				0.00		
05/01/26	YE 3.1		to record FY26 accounts payable		(1,112.55)	
05/12/26	5227		INVOICE 013572		1,112.55	
07/21/26	5329		PAYOUT #8		319,728.85	
07/22/26	5350		PICKLEBALL SOUND BARRIERS		15,056.00	
Totals for 10-811-YEN					<u>334,784.85</u>	<u>334,784.85</u>
10-812 Building Improvements				0.00		
Totals for 10-812					<u>0.00</u>	<u>0.00</u>
10-812-BRC Building Improvements				0.00		
05/12/26	5226		CHICAGO HEIGHTS CONSTRUCTION CO. - REC CENTER EXPANSION		512,661.60	
07/21/26	5320		APPLICATION 3		466,587.24	
07/21/26	5347		RECREATION CENTER EXPANSION PAY APPLICATION #4		455,061.20	
08/11/26	5362		APPLICATION 5		434,222.06	
Totals for 10-812-BRC					<u>1,868,532.10</u>	<u>1,868,532.10</u>
10-813 Machinery				0.00		
Totals for 10-813					<u>0.00</u>	<u>0.00</u>
10-814 Equipment				0.00		
Totals for 10-814					<u>0.00</u>	<u>0.00</u>

Community Park District of La Grange Park General Ledger

May 1, 2026 - August 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10-814-BRC	Equipment			0.00		
Totals for 10-814-BRC					<u>0.00</u>	<u>0.00</u>
10-814-FIT	Equipment			0.00		
Totals for 10-814-FIT					<u>0.00</u>	<u>0.00</u>
10-814-PKS	Equipment			0.00		
Totals for 10-814-PKS					<u>0.00</u>	<u>0.00</u>
10-814-VEH	Equipment			0.00		
08/11/26	5356		INVOICE 795388		<u>45,768.46</u>	
Totals for 10-814-VEH					<u>45,768.46</u>	<u>45,768.46</u>
Report Total						<u>2,365,068.03</u>

Net Profit/(Loss)

Current Period (456,578.72)

Year-to-Date (2,365,068.03)

Distribution count = 28

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
CAPITAL PROJECT FUND							
Revenue							
410 - Grants	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 300,000.00	\$ 300,000.00	0.00%
412 - Program Sponsorships	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
416 - Park Improvement Donations	16,900.00	16,935.00	0.00	0.00	0.00	(16,935.00)	0.00%
420 - Interest Earned	34,821.96	152,095.51	49,536.59	202,170.25	250,000.00	97,904.49	60.84%
430 - Other Income	0.00	4,125.00	0.00	0.00	10,000.00	5,875.00	41.25%
459 - Bond Proceeds - 10/2024	0.00	0.00	0.00	1,190,000.00	0.00	0.00	0.00%
Total Revenue	<u>51,721.96</u>	<u>173,155.51</u>	<u>49,536.59</u>	<u>1,392,170.25</u>	<u>570,000.00</u>	<u>396,844.49</u>	<u>30.38%</u>
Expenses							
706 - Architectural/Engineering	11,410.16	15,968.60	0.00	309,608.81	400,000.00	384,031.40	3.99%
804 - Repair Parts	0.00	0.00	0.00	22,000.00	0.00	0.00	0.00%
811 - Land Improvements	0.00	586,929.38	187,581.33	327,751.33	838,000.00	251,070.62	70.04%
812 - Building Improvements	434,222.06	1,868,532.10	0.00	0.00	11,800,000.00	9,931,467.90	15.84%
814 - Equipment	<u>45,768.46</u>	<u>45,768.46</u>	<u>7,079.00</u>	<u>7,079.00</u>	<u>50,000.00</u>	<u>4,231.54</u>	<u>91.54%</u>
Total Expenses	<u>491,400.68</u>	<u>2,517,198.54</u>	<u>194,660.33</u>	<u>666,439.14</u>	<u>13,088,000.00</u>	<u>10,570,801.46</u>	<u>19.23%</u>
Excess Revenues (Expenses)	<u>\$ (439,678.72)</u>	<u>\$ (2,344,043.03)</u>	<u>\$ (145,123.74)</u>	<u>\$ 725,731.11</u>	<u>\$ (12,518,000.00)</u>	<u>\$ (10,173,956.97)</u>	

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
PARK ASSISTANCE FUND							
Revenue							
405 - Program Fees	\$ 2,700.00	\$ 2,700.00	\$ 0.00	\$ 1,400.00	\$ 0.00	\$ (2,700.00)	0.00%
408 - Donations & Sponsorships	0.00	(160.00)	0.00	0.00	0.00	160.00	0.00%
412 - Program Sponsorships	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
420 - Interest Earned	48.36	187.79	53.78	221.94	1.00	(186.79)	18779.00%
Total Revenue	<u>2,748.36</u>	<u>2,727.79</u>	<u>53.78</u>	<u>1,621.94</u>	<u>501.00</u>	<u>(2,226.79)</u>	<u>544.47%</u>
Expenses							
630 - Office/Building/Program Supplies	<u>0.00</u>	<u>60.00</u>	<u>0.00</u>	<u>368.63</u>	<u>5,000.00</u>	<u>4,940.00</u>	<u>1.20%</u>
Total Expenses	<u>0.00</u>	<u>60.00</u>	<u>0.00</u>	<u>368.63</u>	<u>5,000.00</u>	<u>4,940.00</u>	<u>1.20%</u>
Excess Revenues (Expenses)	<u>\$ 2,748.36</u>	<u>\$ 2,667.79</u>	<u>\$ 53.78</u>	<u>\$ 1,253.31</u>	<u>\$ (4,499.00)</u>	<u>\$ (7,166.79)</u>	



REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

OSLAD 2024 FUND	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
Revenue							
420 - Interest Earned	\$ 581.64	\$ 2,248.57	\$ 624.48	\$ 2,623.63	\$ 0.00	\$ (2,248.57)	0.00
Total Revenue	<u>581.64</u>	<u>2,248.57</u>	<u>624.48</u>	<u>2,623.63</u>	<u>0.00</u>	<u>(2,248.57)</u>	<u>0.00</u>
Expenses							
Excess Revenues (Expenses)	<u>\$ 581.64</u>	<u>\$ 2,248.57</u>	<u>\$ 624.48</u>	<u>\$ 2,623.63</u>	<u>\$ 0.00</u>	<u>\$ (2,248.57)</u>	

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
ALL FUNDS							
Revenue							
401 - Property Taxes	\$ 20,316.81	\$ 496,130.78	\$ 4,098.02	\$ 5,107.09	\$ 2,757,180.00	\$ 2,261,049.22	17.99%
402 - Replacement Taxes	1,276.84	6,384.92	688.61	10,255.61	15,000.00	8,615.08	42.57%
404 - Other Income	457.48	647.03	0.00	0.00	0.00	(647.03)	0.00%
405 - Program Fees	85,731.75	726,870.95	37,042.00	477,394.00	1,597,533.00	870,662.05	45.50%
408 - Donations & Sponsorships	0.00	(160.00)	0.00	0.00	0.00	160.00	0.00%
410 - Grants	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00%
412 - Program Sponsorships	70.00	4,019.50	1,400.00	5,110.02	30,350.00	26,330.50	13.24%
415 - Building Improvement Donations	100.00	235.00	0.00	0.00	0.00	(235.00)	0.00%
416 - Park Improvement Donations	16,900.00	16,935.00	0.00	0.00	0.00	(16,935.00)	0.00%
420 - Interest Earned	39,936.40	175,880.81	53,189.16	223,105.05	297,226.00	121,345.19	59.17%
430 - Other Income	2,687.76	15,130.40	31,730.00	61,136.25	42,500.00	27,369.60	35.60%
459 - Bond Proceeds - 10/2024	0.00	0.00	0.00	1,190,000.00	0.00	0.00	0.00%
Total Revenue	167,477.04	1,442,074.39	128,147.79	1,972,108.02	5,039,789.00	3,597,714.61	28.61%
Expenses							
501 - Full Time Wages	48,509.24	200,745.57	64,635.35	163,195.83	650,208.00	449,462.43	30.87%
502 - Part Time Wages	68,817.38	265,575.22	85,653.39	198,411.13	504,606.00	239,030.78	52.63%
503 - Overtime Wages	0.00	684.51	1,130.63	4,718.43	5,500.00	4,815.49	12.45%
505 - Wages Imrf	16,699.46	76,790.14	13,947.20	47,034.25	371,765.00	294,974.86	20.66%
510 - Imrf Employer Contribution	3,853.20	16,514.72	4,125.17	11,640.65	63,500.00	46,985.28	26.01%
511 - Fica Employer Contribution	10,295.92	41,806.87	12,730.89	31,797.90	123,847.00	82,040.13	33.76%
512 - Health/Life Insurance	19,114.15	66,075.11	14,742.97	56,066.38	238,896.00	172,820.89	27.66%
513 - Employee Reimbursements	761.54	2,851.32	952.31	2,802.51	10,480.00	7,628.68	27.21%
514 - Professional Development	125.80	476.59	278.28	998.74	15,450.00	14,973.41	3.08%
515 - Uniforms	0.00	725.23	2,205.55	2,937.89	8,000.00	7,274.77	9.07%
516 - Incentives/Awards/Recognition	137.19	137.19	385.30	522.74	3,500.00	3,362.81	3.92%
601 - Legal Publications	63.10	63.10	0.00	160.20	6,500.00	6,436.90	0.97%
602 - Postage	78.00	90.75	78.00	224.00	1,600.00	1,509.25	5.67%
608 - Professional Development	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
611 - Natural Gas	729.85	1,439.77	178.78	1,225.49	18,400.00	16,960.23	7.82%
612 - Electric	4,828.38	14,123.25	3,251.62	10,562.77	51,650.00	37,526.75	27.34%
613 - Water	5,416.76	8,758.83	5,913.21	7,631.19	42,300.00	33,541.17	20.71%
614 - Internet	485.30	1,927.01	299.41	1,389.21	6,850.00	4,922.99	28.13%
620 - Association Dues	0.00	0.00	0.00	325.00	7,000.00	7,000.00	0.00%

REVENUE AND EXPENDITURE REPORT

For the 4 Months Ended 08/31/26

**Target Budget
33.33%**

	Current Year M-T-D Actual	Current Year Y-T-D Actual	Prior Year M-T-D Actual	Prior Year Y-T-D Actual	Annual Budget	Remaining Budget	% Collected Expended
ALL FUNDS							
621 - Park Board Expenses	115.99	1,360.79	15.99	439.35	2,000.00	639.21	68.04%
630 - Office/Building/Program Supplies	5,922.76	37,715.74	22,867.49	145,537.91	200,900.00	163,184.26	18.77%
631 - Landscaping Supplies	4,023.50	11,353.08	(348.80)	3,043.00	20,000.00	8,646.92	56.77%
632 - Fuel	457.21	2,010.07	445.41	1,582.04	8,000.00	5,989.93	25.13%
640 - Repair Parts	225.53	551.46	4,174.94	5,709.19	26,175.00	25,623.54	2.11%
641 - Rentals	14,271.08	57,084.32	14,023.03	14,825.03	219,600.00	162,515.68	25.99%
701 - Public Relations And Marketing	747.35	1,570.89	1,345.89	16,322.54	11,000.00	9,429.11	14.28%
702 - Computer Services	1,588.70	6,581.05	1,651.85	12,833.58	44,000.00	37,418.95	14.96%
703 - Security Services	1,602.73	3,871.40	2,560.96	4,971.50	17,300.00	13,428.60	22.38%
704 - Legal Services	0.00	1,443.75	4,552.50	5,160.00	12,500.00	11,056.25	11.55%
705 - Financial Services	2,995.00	10,485.00	2,636.00	7,908.00	47,800.00	37,315.00	21.94%
706 - Architectural/Engineering	11,410.16	15,968.60	0.00	309,608.81	400,000.00	384,031.40	3.99%
707 - Landscaping Services	1,553.00	6,225.00	4,379.00	11,231.54	25,000.00	18,775.00	24.90%
708 - Printing And Design Services	1,460.07	3,894.43	1,073.81	1,422.75	32,500.00	28,605.57	11.98%
709 - Other Professional Services	18,017.65	45,832.65	13,532.59	50,206.93	134,122.00	88,289.35	34.17%
710 - Contractual Instructor Services	4,718.40	15,209.30	5,175.93	31,648.81	108,700.00	93,490.70	13.99%
711 - Refuse Disposal	1,407.24	5,129.05	1,172.08	3,978.86	12,500.00	7,370.95	41.03%
712 - Portable Toilets	1,533.00	3,480.00	0.00	1,779.00	1,775.00	(1,705.00)	196.06%
714 - Credit Card Fees	1,919.58	9,962.29	1,023.87	5,523.51	40,000.00	30,037.71	24.91%
715 - Bank Fees	0.00	0.00	0.00	0.00	848.00	848.00	0.00%
716 - Co-Op Fees	268.01	1,984.01	3,040.00	3,040.00	16,000.00	14,015.99	12.40%
717 - Pdrma Premium	0.00	16,885.50	14,368.26	14,368.26	33,775.00	16,889.50	49.99%
718 - Seaspar Contribution	0.00	44,003.00	0.00	43,116.00	88,006.00	44,003.00	50.00%
719 - Subscriptions	152.88	357.65	207.28	403.38	3,100.00	2,742.35	11.54%
801 - Bond Principal	0.00	0.00	0.00	0.00	670,000.00	670,000.00	0.00%
802 - Bond Interest	0.00	422,673.81	0.00	470,857.69	905,863.00	483,189.19	46.66%
803 - Paying Agent Fee	0.00	0.00	900.00	900.00	2,000.00	2,000.00	0.00%
804 - Repair Parts	0.00	0.00	0.00	22,000.00	0.00	0.00	0.00%
811 - Land Improvements	0.00	586,929.38	187,581.33	327,751.33	838,000.00	251,070.62	70.04%
812 - Building Improvements	434,222.06	1,868,532.10	0.00	0.00	11,800,000.00	9,931,467.90	15.84%
814 - Equipment	45,768.46	45,768.46	7,079.00	7,079.00	50,000.00	4,231.54	91.54%
901 - Contingency	447.17	1,209.34	168.75	782.75	139,600.00	138,390.66	0.87%
Total Expenses	734,742.80	3,926,857.30	504,135.22	2,065,675.07	18,042,116.00	14,115,258.70	21.76%
Excess Revenues (Expenses)	\$ (567,265.76)	\$ (2,484,782.91)	\$ (375,987.43)	\$ (93,567.05)	\$ (13,002,327.00)	\$ (10,517,544.09)	

Financial Highlights
Community Park District of La Grange Park

Board Meeting Date: 9/14/2026
Financial Statement Date: 8/31/2026
For activity from 8/12/2026 - 09/15/2026

Cash Disbursements:		Amount
Vendor Disbursements		
Checks		770,100.92
Fith Third	ACH	28,954.45
CC FEES	ACH	1,919.58
IMRF	ACH	11,879.48
IPBC	ACH	20,127.58
Total Vendor Disbursements		832,982.01

Payroll Disbursements:		Amount
August 14, 2026 Payroll Checks		5,118.56
	Payroll Direct Deposit	54,787.78
	Payroll Taxes	18,522.28
	Payroll Deductions	4,274.12
		<u>82,702.74</u>
August 28, 2026 Payroll Checks		3,144.65
	Payroll Direct Deposit	44,056.49
	Payroll Taxes	14,801.62
	Payroll Deductions	4,331.24
		<u>66,334.00</u>
September 11, 2026 Payroll Checks		1,641.84
	Payroll Direct Deposit	39,125.16
	Payroll Taxes	12,935.42
	Payroll Deductions	4,636.75
		<u>58,339.17</u>
Total Payroll Disbursements		207,375.91
Total Disbursements for Approval		\$ 1,040,357.92

Community Park District of La Grange Park

Check Register

All Bank Accounts
August 12, 2026 - September 15, 2026

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Vendor Checks						
JOHN BADERMAN				4660	08/31/26	<u>(1,381.83)</u>
02-630-PTT	Supplies	JOHN BADERMAN	-1,381.83			
01-221	FICA Withholding	Illinois Department of Revenue	3,523.72			
01-221	FICA Withholding	Internal Revenue Service	14,998.56			
KIM ARTHUR				4827	08/31/26	<u>(25.00)</u>
02-901-PSA	Contingency	KIM ARTHUR	-25.00			
01-221	FICA Withholding	Illinois Department of Revenue	2,787.87			
01-221	FICA Withholding	Internal Revenue Service	12,013.75			
ACE HARDWARE				5385	09/15/26	<u>311.26</u>
02-630-BRC	Supplies	D-BATTERIES	19.79			
02-630-PSU	Supplies	BUG SPRAY/KEY	35.08			
02-630-PSA	Supplies	LEAGUE EQUIPMENT	14.38			
01-701-ADM	Public Relations and Marketing	CHILDCARE ROOM PAINTING	165.92			
01-701-ADM	Public Relations and Marketing	CHILDCARE ROOM PAINTING	6.29			
02-630-BRC	Supplies	GOO GONE	6.29			
02-630-FIT	Supplies	SOAP	2.33			
01-631-PKS	Landscaping Supplies	GAS CAP	6.83			
01-631-PKS	Landscaping Supplies	GAS CAP	10.26			
01-631-PKS	Landscaping Supplies	BENCHES AT YENA	44.09			
AHW LLC				5386	09/15/26	<u>45,768.46</u>
10-814-VEH	Equipment	JOHN DEERE	45,768.46			
ALPHAGRAPHICS				5387	09/15/26	<u>150.61</u>
01-709-VEH	Other Professional Services	INVOICE 128610	150.61			
BARCO PRODUCTS COMPANY				5388	09/15/26	<u>3,606.40</u>
08-630-YEN	Office/Building/Prog Supplies	INVOICE 109144	3,606.40			
BEST OFFICIALS				5389	09/15/26	<u>1,334.00</u>
02-709-PSA	Other Program Services	SOFTBALL AND VOLLEYBALL	1,334.00			
BETH WILLIS				5390	09/15/26	<u>40.00</u>
02-901-PSA	Contingency	PICKLEBALL REG. SEASON RUNNER UP	40.00			
BRIDGET BABEL				5391	09/15/26	<u>75.00</u>
02-901-PSA	Contingency	PICKLEBALL SEASON CHAMPS AND TOURNEY RUNNER UP	75.00			
BRIGID BERGQUIST				5392	09/15/26	<u>50.00</u>
02-901-PSA	Contingency	PICKLEBALL INTER. LEAGUE CHAMP	50.00			
BRIGID O'BRIEN				5393	09/15/26	<u>75.00</u>
02-901-PSA	Contingency	PICKLEBALL SEASON CHAMP AND TOURNEY CHAMP	75.00			

Community Park District of La Grange Park

Check Register

All Bank Accounts
August 12, 2026 - September 15, 2026

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
CALEB ARTHUR 02-901-PSA	Contingency	PICKLEBALL TOURNEY CHAMP	30.00	5394	09/15/26	<u>30.00</u>
CASE LOTS INC. 02-630-FIT	Supplies	INVOICE 32626	738.05	5395	09/15/26	<u>1,152.70</u>
02-630-BRC	Supplies	INVOICE 32678	134.85			
02-630-BRC	Supplies	INVOICE 32524	279.80			
CHICAGO HEIGHTS CONSTRUCTION CO. 10-812-BRC	Building Improvements	APPLICATION 6	661,239.45	5396	09/15/26	<u>661,239.45</u>
CHUCK DALY 02-901-PSA	Contingency	PICKLEBALL SEASON AND TOURNEY RUNNER UP	75.00	5397	09/15/26	<u>75.00</u>
DE LAGE LANDEN FINANCIAL SERVICES, INC 01-709-OFF	Other Professional Services	INVOICE 598459715	568.51	5398	09/15/26	<u>1,137.02</u>
01-709-OFF	Other Professional Services	INVOICE 598112340	568.51			
DE VEGA CONCRETE LLC 08-630-YEN	Office/Building/Prog Supplies	INVOICE 2663	6,672.00	5399	09/15/26	<u>6,672.00</u>
EXAMINETICS, INC. 10-706-PKS	Architectrual/Engineering	INVOICE 520052	7,480.00	5400	09/15/26	<u>7,480.00</u>
FAMBRO MANAGEMENT, LLC 02-716-PGY	Co-op Fees	CODING CLUB	300.00	5401	09/15/26	<u>300.00</u>
HILARY COIA 02-901-PSA	Contingency	SAND LEAGUE RUNNER UP	100.00	5402	09/15/26	<u>100.00</u>
ILLINOIS STATE POLICE 06-703-ADM	Security Services	INVOICE 20260700527	80.00	5403	09/15/26	<u>80.00</u>
JACK MAGEE 02-901-PSA	Contingency	SAND LEAGUE TOURNEY AND SEASON CHAMP	175.00	5404	09/15/26	<u>175.00</u>
JOHN BADERMAN 02-630-PTT	Supplies	SET DESIGN 07/2025	1,381.83	5405	09/15/26	<u>1,381.83</u>
JOHNSON CONTROLS SEC 01-703-BPK	Security Services	INVOICE 42691901	467.13	5406	09/15/26	<u>467.13</u>
JOSE SOSA 02-710-PSA	Program Service Contracts	INVOICE 12	595.00	5407	09/15/26	<u>595.00</u>
KATHERYN FLYNN 02-901-PSA	Contingency	PICKLEBALL TOURNEY RUNNER UP	25.00	5408	09/15/26	<u>25.00</u>
KEVIN CAHILL 02-709-PSE	Other Professional Services	BARKS AND BREWS	1,200.00	5409	09/15/26	<u>1,200.00</u>

Community Park District of La Grange Park

Check Register

All Bank Accounts
August 12, 2026 - September 15, 2026

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
KIM ARTHUR 02-901-PSA	Contingency	PICKLEBALL WINNINGS - 10/25	25.00	5410	09/15/26	<u>25.00</u>
LANGUAGE IN ACTION, INC 02-716-PGY	Co-op Fees	I SPEAK SPANISH	546.00	5411	09/15/26	<u>546.00</u>
LAURA HAMILTON 02-901-PSA	Contingency	PICKLEBALL REG. SEASON RUNNER UP	40.00	5412	09/15/26	<u>40.00</u>
LAUTERBACH & AMEN, LLP 01-705-ADM	Financial Services	INVOICE 122400	2,995.00	5413	09/15/26	<u>2,995.00</u>
MARIA CRUZ 02-405-PSU	Programs - Summer Camp	SUMMER CAMP REFUND	255.00	5414	09/15/26	<u>255.00</u>
MARKET ACCESS CORP 02-710-BRN	Program Service Contracts	INVOICE 9191	195.00	5415	09/15/26	<u>390.00</u>
02-710-BRN	Program Service Contracts	INVOICE 9148	195.00			
MATHESON JORDAN 02-901-PSA	Contingency	PICKLEBALL TOURNEY CHAMP	30.00	5416	09/15/26	<u>30.00</u>
MATTHEW BOROWICZ 02-901-PSA	Contingency	PICKLEBALL TOURNEY WINNER	30.00	5417	09/15/26	<u>30.00</u>
MATTHEW DECOSOLA 02-901-PSA	Contingency	PICKLEBALL LEAGUE CHAMP	50.00	5418	09/15/26	<u>50.00</u>
MAUREEN BOROWICZ 02-901-PSA	Contingency	PICKLEBALL TOURNEY WINNER	30.00	5419	09/15/26	<u>30.00</u>
MEGHAN VIETTI 02-901-PSA	Contingency	PICKLEBALL REG. SEASON RUNNER UP	40.00	5420	09/15/26	<u>40.00</u>
MIKE PETERSON 02-901-PSA	Contingency	PICKLEBLL SEASON RUNNER UP AND TOURNEY CHAMP	80.00	5421	09/15/26	<u>80.00</u>
MINDS IN MOTION 02-716-PGY	Co-op Fees	INVOICE 1565	465.00	5422	09/15/26	<u>465.00</u>
NEVA HAMILTON 02-901-PSA	Contingency	PICKLEBALL REG. SEASON RUNNER UP	40.00	5423	09/15/26	<u>40.00</u>
NEXT GENERATION 02-630-FIT	Supplies	INVOICE 214701	529.55	5424	09/15/26	<u>1,662.35</u>
02-708-FIT	Printing and Design Services	INVOICE 214701	529.54			
02-630-PRT	Supplies	INVOICE 214722	261.76			
02-630-PSU	Supplies	INVOICE 214666	341.50			
NICOR 02-611-FIT	Natural Gas	CPF	215.40	5425	09/15/26	<u>412.43</u>

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
01-611-BPK	Natural Gas	MAINT	7.13			
01-611-BPK	Natural Gas	MEMORIAL	1.70			
02-611-BRC	Natural Gas	REC.	188.20			
NOVENTECH, INC.				5426	09/15/26	<u>2,616.20</u>
01-702-OFF	Computer Services	INVOICE 32339	627.15			
01-702-OFF	Computer Services	INVOICE 32392	125.00			
01-702-OFF	Computer Services	INVOICE 32393	412.80			
01-702-OFF	Computer Services	INVOICE 32114	810.00			
01-702-OFF	Computer Services	INVOICE 32180	641.25			
PALOS PLUMBING				5427	09/15/26	<u>9,400.00</u>
01-901-PKS	Contingency	REPAIR AT MEMORIAL	9,400.00			
PARK DIST. OF LG				5428	09/15/26	<u>40.13</u>
02-716-PGY	Co-op Fees	JULY 2026 COOP	40.13			
QUENCH				5429	09/15/26	<u>90.00</u>
01-709-OFF	Other Professional Services	INVOICE 11428907	90.00			
QUILL CORPORATION				5430	09/15/26	<u>165.66</u>
01-630-OFF	Office/Building/Program Supplies	INVOICE 49952959	27.86			
01-630-OFF	Office/Building/Program Supplies	INVOICE 49943864	137.80			
RACHEL PETERSON				5431	09/15/26	<u>80.00</u>
02-901-PSA	Contingency	PICKLEBALL RUNNER UP AND TOURNEY CHAMP	80.00			
ROBOTHINK CHICAGOLAND				5432	09/15/26	<u>527.00</u>
02-716-PGY	Co-op Fees	ROBOTICS CAMPS	527.00			
SERVICE SANITATION, INC.				5433	09/15/26	<u>105.00</u>
08-712-PKS	Portable Toilets	8/14-9/10/26	105.00			
SPORTS R US				5434	09/15/26	<u>405.00</u>
02-716-PSY	Co-op Fees	INVOICE 2864	405.00			
SPORTSKIDS, INC				5435	09/15/26	<u>4,387.60</u>
02-710-PSY	Program Service Contracts	INVOICE 239042	4,387.60			
TIM FLYNN				5436	09/15/26	<u>25.00</u>
02-901-PSA	Contingency	PICKLEBALL TOURNEY RUNNER UP	25.00			
TIM GALLAGHER				5437	09/15/26	<u>75.00</u>
02-901-PSA	Contingency	PICKLEBALL SEASON AND TOURNEY RUNNER UP	75.00			
TRIA ARCHITECTURE, INC.				5438	09/15/26	<u>4,783.54</u>
10-706-BRC	Architectrual/Engineering	INVOICE 6726	4,783.54			
UNIVERSAL SERVICE CENTER LLC				5439	09/15/26	<u>3,090.00</u>
10-811-MEM	Land Improvements	BASKETBALL HOOPS AT MEMORIAL	3,090.00			
VILLAGE OF LAGRANGE PARK				5440	09/15/26	<u>4,290.98</u>

Community Park District of La Grange Park

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
01-613-PKS	Water	WATER AT MEMORIAL	3,237.70			
01-613-PKS	Water	WATER AT YENA	39.94			
02-613-BRC	Water	WATER AT REC.	423.18			
01-613-PKS	Water	WATER AT MAINT.	109.62			
02-613-FIT	Water	WATER AT CPF	161.88			
01-613-PKS	Water	WATER AT HANES	318.66			
VILLAGE OF LAGRANGE PARK				5441	09/15/26	<u>575.00</u>
02-630-PSU	Supplies	INVOICE 26-0000834	575.00			
YOUNG REMBRANDTS				5442	09/15/26	<u>240.00</u>
02-716-PGY	Co-op Fees	SUMMER SPLASH	240.00			
CAPTUREPOINT				CAPTURE	08/31/26	<u>1,919.58</u>
02-714-PAD	Credit Card Fees	CAPTUREPOINT	1,919.58			
FIFTH THIRD				Fifth Third	08/31/26	<u>28,954.45</u>
02-701-PAD	Public Relations/Marketing	SIGNS-TAX EXEMPTION REMOVED	-49.01			
02-630-FIT	Supplies	REFUND FOR VACUUM	-352.63			
02-630-PAD	Supplies	SUBSCRIPTION RENEWAL	120.00			
01-630-VEH	Supplies	MECHANIC'S GREASE GLOVES	52.38			
02-630-PSA	Supplies	TAPE FOR PICKLEBALL	79.20			
01-632-VEH	Fuel	GAS FOR F150 TRUCK	111.38			
02-630-PTT	Supplies	RETURN FAIRY WANDS	-125.99			
01-602-OFF	Postage	STAMPS FOR FRONT DESK	78.00			
02-709-PSU	Other Program Services	BUS FOR FIELD TRIPS	1,320.00			
01-631-PKS	Landscaping Supplies	MULCH FOR YENA SIGNS	36.70			
02-709-PSU	Other Program Services	POOL FIELD TRIP	800.00			
01-631-PKS	Landscaping Supplies	SEED, GATOR BAGS, GARBAGE PICKERS, GLOVES	398.65			
02-630-BRC	Supplies	UMBRELLAS - RT AND CAMPS	64.00			
02-630-PSY	Supplies	NERF WARZ SUPPLIES	36.63			
02-709-PSU	Other Program Services	TIVOLI BOWLING - FIELD TRIP	1,141.00			
02-709-PSU	Other Program Services	BUS FOR FIELD TRIP	1,200.00			
02-630-PSU	Supplies	CANDY FOR CAMPS	82.99			
02-701-PAD	Public Relations/Marketing	COFFEE WITH POTENTIAL SPONSOR	10.31			
02-709-PCN	Other Program Services	LICENSING AGREEMENT FOR MUSIC UNDER THE STARS	475.70			
02-709-PSU	Other Program Services	EXPLORATION EXPRESS FIELD TRIP	284.25			
02-709-PSU	Other Program Services	TÍVOLI BOWLING	75.01			
01-514-ADM	Professional Development	MEETING WITH PARK DISTRICT OF LA GRANGE	59.80			
02-630-PSU	Supplies	PIZZA FRIDAY	288.00			
01-631-PKS	Landscaping Supplies	PATRIOTIC BUNTING FOR PARKS AMERICA 250!	151.96			
01-631-PKS	Landscaping Supplies	BASE ANCHORS FOR YENA	87.82			
01-630-BPK	Supplies - Park Buildings	PRINTER FOR PARKS OFFICE	99.89			
02-709-PSU	Other Program Services	FIELD TRIP POOL	800.00			
01-631-PKS	Landscaping Supplies	FENCING FOR YENA PLAYGROUND	1,283.07			
01-631-PKS	Landscaping Supplies	ALL-STAFF BBQ	165.24			
02-701-PAD	Public Relations/Marketing	NEWSLETTER	119.00			
02-708-PAD	Printing and Design Services	DROPBOX	119.88			
02-630-PSE	Supplies	SPLIT-2	51.88			
02-630-PSU	Supplies	SPLIT-1	41.88			
02-709-PSU	Other Program Services	BUD FIELD TRIP - POOL	1,200.00			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
01-631-PKS	Landscaping Supplies	SOIL FOR RAISED PLANTERS	115.50			
01-632-VEH	Fuel	GAS FOR TRUCK	98.18			
02-630-PSE	Supplies	FIFTH THIRD	-16.14			
02-630-PSE	Supplies	RETURN FOR 60526 DAY	-20.97			
02-630-FIT	Supplies	FIFTH THIRD	298.87			
02-709-PSU	Other Program Services	BUS - FIELD TRIP	1,200.00			
02-630-OFF	Office/Building/Prog Supplies	OFFICE	5.96			
02-630-PSE	Supplies	FIFTH THIRD	-16.14			
02-630-PSU	Supplies	EXPLORATION EXPRESS FIELD TRIP	78.08			
02-630-PSU	Supplies	PIZZA FRIDAYS	288.00			
01-708-PKS	Printing and Design Services	SIGNS FOR ARBORETUM STATUS	160.00			
02-630-PSE	Supplies	TEETH HOLDERS FOR SUMMER CAMP	57.03			
02-708-FIT	Printing and Design Services	SPLIT-2	90.20			
01-701-ADM	Public Relations and Marketing	SPLIT-1	459.13			
01-516-ADM	Incentives/Awards/Recogn ition	DONUTS FOR SUMMER CAMP COUNSELORS	46.59			
02-630-PSU	Supplies	SUMMER CAMP	201.14			
02-630-PSA	Supplies	WBGT - LEAGUES	29.99			
02-630-FIT	Supplies	FIFTH THIRD	702.70			
02-630-PSU	Supplies	CAMP WATER BLASTERS	58.78			
01-630-OFF	Office/Building/Program Supplies	TENTS FOR VARIOUS EVENTS	476.00			
02-630-FIT	Supplies	FIFTH THIRD	18.49			
01-709-PKS	Other Professional Services	IPASS FOR BUS	20.00			
02-630-PSU	Supplies	ICE - CAMPS	10.49			
02-630-PSA	Supplies	ICE	6.59			
02-709-PSU	Other Program Services	FIELD TRIP - POOL	800.00			
02-630-PSU	Supplies	SUMMER CAMP	44.74			
02-709-PSU	Other Program Services	SUMMER CAMP BUS	1,440.00			
01-630-OFF	Office/Building/Program Supplies	COFFEE FOR OFFICE	41.79			
02-630-PSU	Supplies	SUMMER CAMP SUPPLIES	8.99			
02-630-PSU	Supplies	CAMP SPRAY BOTTLES	75.98			
01-514-PKS	Professional Development	SARA AND JOE TURF FIELD DAY	60.00			
01-621-ADM	Park Board Expenses	REMOTE MEETING CAPABILITY	15.99			
02-630-PSE	Supplies	ICE - PSE	12.23			
02-719-FIT	Subscriptions	CPF MUSIC	49.95			
02-709-PSU	Other Program Services	EXPLORATION EXPRESS	50.00			
01-631-PKS	Landscaping Supplies	ZIP TIES	40.00			
02-630-PSU	Supplies	SUMMER CAMP	6.11			
02-630-OFF	Office/Building/Prog Supplies	STORAGE DRIVE	109.99			
01-708-PKS	Printing and Design Services	SIGNAGE FOR YENA PARK	650.75			
01-614-BPK	Internet	INTERNET AT 845	154.90			
01-632-VEH	Fuel	GAS FOR TRUCK	80.98			
02-630-PSU	Supplies	ICE CAMPS	7.87			
02-630-BRC	Supplies	TOWELS	9.98			
02-630-FIT	Supplies	COMMUNITY KIDS STICKERS	36.55			
02-708-PAD	Printing and Design Services	MARKETING - FLYERS	14.99			
02-630-PSU	Supplies	PIZZA FRIDAY	204.00			
02-630-PSU	Supplies	SUMMER CAMP	78.89			
02-630-PSU	Supplies	SUMMER CAMP	15.28			

Community Park District of La Grange Park

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
02-709-PSU	Other Program Services	SUMMER CAMP FIELD TRIP TO SEE TOY STORY	2,185.50			
02-709-PSU	Other Program Services	EXPLORATION EXPRESS	111.24			
02-709-PSU	Other Program Services	EE - FIELD TRIP	12.95			
01-516-ADM	Incentives/Awards/Recognition	GIFT CARDS FOR CYBERSECURITY TRAINING PROGRAM	15.00			
01-516-ADM	Incentives/Awards/Recognition	GIFT CARDS FOR CYBERSECURITY TRAINING PROGRAM	30.00			
01-516-ADM	Incentives/Awards/Recognition	GIFT CARDS FOR CYBERSECURITY TRAINING PROGRAM	15.00			
01-516-ADM	Incentives/Awards/Recognition	GIFT CARDS FOR CYBERSECURITY TRAINING PROGRAM	15.60			
02-709-PSU	Other Program Services	SUMMER CAMP TRIP	270.00			
02-709-PSU	Other Program Services	SUMMER CAMP BUS	1,140.00			
01-516-ADM	Incentives/Awards/Recognition	GIFT CARDS FOR CYBERSECURITY TRAINING PROGRAM	15.00			
02-630-PFT	Supplies	SPORT BAR FOR GROUP EX, SAMPLING THE PRODUCT	34.99			
02-630-PSU	Supplies	SUMMER CAMP SUPPLIES	13.81			
02-630-PSU	Supplies	SUMMER CAMP SUPPLIES	42.66			
02-630-PSE	Supplies	SPECIAL EVENTS	7.49			
02-630-PSU	Supplies	SUMMER CAMP SUPPLIES	28.31			
02-630-BRC	Supplies	DOOR STOPPERS	13.29			
02-709-PSU	Other Program Services	SUMMER CAMP POOL DAY	800.00			
02-630-PSU	Supplies	SUMMER CAMP	24.89			
02-709-PSU	Other Program Services	SUMMER CAMP MAGICIAN	552.00			
01-631-PKS	Landscaping Supplies	SECOND BIKE RACK FOR 1501	223.80			
02-630-PSE	Supplies	MUTS ICE	18.36			
01-514-ADM	Professional Development	2027 ELECTION SEMINAR - IAPD	6.00			
02-630-FIT	Supplies	GERM-X HAND SANITIZER PACK OF 6	8.69			
01-631-PKS	Landscaping Supplies	ZIP TIES FOR SOUND PANELS	368.98			
02-630-PSE	Supplies	ICE -MUTS	20.98			
01-632-VEH	Fuel	RANGER AND GAS CANS	166.67			
01-701-ADM	Public Relations and Marketing	UNIFORM TANKS	65.95			
01-711-PKS	Refuse Disposal	GARBAGE AT 845	409.32			
02-711-BRC	Refuse Disposal	GARBAGE AT 1501	997.92			
02-630-PSU	Supplies	SUMMER CAMP CANDY	77.59			
01-614-OFF	Internet	INTERNET AT 1501	185.70			
02-701-FIT	Public Relations/Marketing	FITNESS CENTER - MARKETING FOR MIDSUMMER	97.98			
02-701-FIT	Public Relations/Marketing	MARKETING - FITNESS CENTER (MIDSUMMER)	43.99			
01-631-PKS	Landscaping Supplies	LOCKS FOR YENA HYDRANTS AND POWER BOXES	75.12			
02-709-PSU	Other Program Services	PIZZA FRIDAY	240.00			
02-630-PFT	Supplies	SPORT BARS, 8, TO REPLACE GROUPEX BARS AND RETURN EXISTING BARS TO CORRECT SET AT BRC	279.92			
02-709-PSU	Other Program Services	SUMMER CAMP BUS	1,200.00			
02-630-PSU	Supplies	SUMMER CAMP SUPPLIES	17.71			
02-709-PSU	Other Program Services	EE FIELD TRIP	182.00			
02-614-FIT	Internet	INTERNET AT CPF	144.70			
01-719-ADM	Subscriptions	ADOBE PDF ACCESS FOR STAFF	56.94			
02-630-PSU	Supplies	FIFTH THIRD	52.98			
ILL MUNICIPAL RETIREMENT FUND				IMRF	08/31/26	11,879.48
01-225	IMRF Withholding	ILL MUNICIPAL RETIREMENT FUND	11,879.48			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
IPBC-HEALTH INS				IPBC	08/31/26	<u>20,127.58</u>
02-512-PAD	Health/Life Insurance - Prog Admin	IPBC - HEALTH INS- MONTH YEAR	8,526.15			
02-512-FIT	Health/Life Insurance - Rec Center	IPBC - HEALTH INS- MONTH YEAR	2,556.99			
01-512-PKS	Health/Life Insurance	IPBC - HEALTH INS- MONTH YEAR	5,119.25			
01-512-ADM	Health/Life Insurance	IPBC - HEALTH INS- MONTH YEAR	2,556.99			
02-512-BRC	Health/Life Insurance - Rec Center	IPBC-HEALTH INS	882.13			
01-512-ADM	Health/Life Insurance	IPBC-HEALTH INS	13.90			
01-901-ADM	Contingency	IPBC-HEALTH INS	472.17			
				Check List Total		<u>832,982.01</u>

To: Bob Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday, Executive Director

Date: September 11, 2027

Re: Fraternal Order of Police Land Use Fee Waiver Request | Item 13A

Recommendation

Motion and a second to approve waiving the \$500 Land Use Fee associated with the Fraternal Order of Police's Annual Car Show in Memorial Park.

Background

Attached is the formal request from the La Grange Park Police Department to retroactively waive the Land Use Fee for the 2026 Car Show.

Staff has worked with the La Grange Park Police Department to organize and host the annual La Grange Park Police Department Car show in Memorial Park for the past four years. Per park board policy, representatives from the Village of La Grange Park have typically requested this fee waiver prior to the event.

The Annual Car Show requires the park district to waive multiple policies and ordinances:

1. Spectator attendance is free, but the FOP charges a fee for participation. Park policy strictly prohibits renters from charging fees for use of public space. All proceeds from this event benefit Special Olympics.
2. The event requires cars to be parked on the athletic fields in Memorial Park. Memorial Park Baseball Field has a long-term land use agreement with Nazareth Academy. Moreover, the soccer field is in high demand due to its size. Driving and parking vehicles on the athletic turf is outside the intended use of the space.
3. Unauthorized motor vehicles are prohibited on park district property.

Considering the relationship between the park district and the Village of La Grange Park, staff reduced the applicable fee within the scope of authority from \$900 to \$500. This eliminated the cost of insurance, as we typically receive a COI from the Village, and waived the staff costs.



License Agreement to Use Park District Property for Special Event

This License Agreement ("Agreement") is made this 29th day of May 2026 by and between the Community Park District of La Grange Park, an Illinois Park District ("Park District") and Village of La Grange Park ("Licensee"). Park District and Licensee are hereinafter sometimes individually referred to as "Party" and collectively as the "Parties."

Recitals

- a. Park District owns property commonly known as Memorial Park located in La Grange Park, Illinois ("Park").
- b. Licensee desires to use this site within the Park District to host the 2026 Annual Car Show (the "Event").
- c. This License Agreement is not intended to create or imply a joint function, joint venture, or joint enterprise between Licensee and the Park District.
- d. Park District is willing to grant to Licensee permission to use the Park for the "Event", based on and subject to the terms and conditions of this Agreement.

Agreement

NOW, THEREFORE, in consideration of the mutual covenants hereinafter contained and for other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. The foregoing recitals are hereby incorporated into this Agreement, and made a part hereof, and all covenants, terms, conditions, and provisions hereinafter contained shall be interpreted and construed in accordance therewith.
2. Subject to the terms and conditions contained in this Agreement, Park District grants to Licensee a license (the "License") to use portions of the Property as designated by Park District to host Anytown Fall Fest 2015 on the dates and during the hours specified as follows:
 - Wednesday 7/15: Event Set Up (HOURS: 3pm – 5pm)
 - Wednesday 7/15: Event Hours (HOURS: 5pm – 9pm)
3. Licensee shall pay Park District \$500 Dollars (\$) for the License fee for use of the License Space for the License Term, and \$500 Dollars (\$) to sponsor a Park District event in 2026. The License fee is

due ten (10) days before the commencement of the Event (on or before July 15, 2026).

4. Licensee shall be responsible for any damage done to Park property beyond normal wear and tear, and shall fully and promptly reimburse Park District for all costs and expenses incurred by Park District in repairing and/or remedying said damage. Licensee shall immediately advise the Park District of any damage made to Park District property.
5. Securing the parking areas for the Event will be the responsibility of Licensee. At the conclusion of the event set up, no vehicles other than emergency vehicles or event carts will be permitted in the park. All event staff and volunteers must park in lots designated by the Licensee.
6. Licensee is solely responsible for any and all supervision and security services associated with its use of the Property.
7. Licensee shall comply with all applicable local, state, and federal laws, including, but not limited to the Americans With Disabilities Act (ADA). Licensee shall provide sanitation/portable restroom facilities adequate in numbers with an appropriate number of ADA compliant units in a designated area in the form of portable units. Licensee shall be responsible for servicing and maintaining these units, including cleaning the interior of the units and restocking supplies.
8. Licensee may use the picnic tables currently located in the Park during the Event. Licensee will provide garbage containers and the labor to empty garbage containers and pick up litter throughout the duration of the Event.
9. Licensee shall establish a written emergency evacuation plan for the Event in case of inclement weather. Licensee shall provide copies of said plan to all persons associated with the operation of the Event, including but not limited to the Park District, Anytown Police Department, and the Anytown Park District. This plan shall be attached to and incorporated as part of this agreement as **Exhibit A**. Licensee is responsible for compliance with the emergency evacuation plan, monitoring weather conditions and determining whether the Event should be suspended or cancelled due to inclement weather or other cause.
10. Licensee is solely responsible for determining whether the grounds are safe, suitable, and appropriate for any of its intended activities and shall inspect the Property prior to and subsequent to each use to determine the suitability of the Property for any contemplated use and to identify any potential safety hazards or dangerous conditions. Once set-up begins, Licensee certifies that it has inspected the grounds and further certifies that the grounds are safe for conducting the Event. Licensee shall take all reasonable measures to protect volunteers, staff, participants, spectators, visitors, guests, officials, etc, from known safety hazards or potential risks. Licensee shall promptly advise the Park District of any known safety hazards or potential dangerous condition.
11. Licensee shall have the sole responsibility and authority for contracting with the Event vendors and exhibitors, and shall determine the fees to be charged to the Event vendors and exhibitors. Park District reserves the right to inspect (but shall not be required to conduct any inspections), the operations of any and all Event vendors and/or exhibitors prior to and during the Event with respect to their compliance with this Agreement.
12. Licensee shall require all Event vendors and exhibitors of the Event to comply with all applicable local, state, and federal laws, regulations and ordinances.

13. Licensee fully understands and agrees that the Park District does not assume the care, custody, or control of any personal property or equipment brought upon the Property. Licensee is solely responsible for the care, custody, and control of any and all property or equipment brought onto the property.
14. Licensee fully understands and agrees that the Park District does not assume any liability for property lost, damaged, or stolen on Park District Property, or for personal injuries, or injuries of any kind whatsoever, sustained on the premises during Licensee's use of any Park District property.
15. Licensee must provide copies of all necessary insurance certificates, and alcohol permits to the Park District by July 1, 2026

Insurance and Indemnification

Licensee shall obtain insurance of the types and in the amounts listed below.

A. Commercial General, Liquor, and Umbrella Liability Insurance

Commercial General and Umbrella Liability Insurance

Licensee shall maintain commercial general liability (CGL) and, if necessary, commercial umbrella insurance with a limit of not less than \$1,000,000 each occurrence. If such CGL insurance contains a general aggregate limit, it shall apply separately to this location.

CGL insurance shall be written on Insurance Services Office (ISO) occurrence form CG 00 01 10 93, or a substitute form providing equivalent coverage, and shall cover liability arising from premises, operations, independent contractors, liquor liability, products-completed operations, personal injury and advertising injury, athletic participation, and liability assumed under an insured contract (including the tort liability of another assumed in a business contract).

Park District shall be included as an insured under the CGL, using ISO additional insured endorsement CG 20 26 or a substitute providing equivalent coverage, and under the commercial umbrella, if any. This insurance shall apply as primary insurance with respect to any other insurance or self-insurance afforded to Park District.

If Licensee is in the business of manufacturing, distributing, selling, serving, or furnishing alcoholic beverages, **liquor liability and Dram Shop liability coverage is also to be provided with a limit not less than \$1,000,000 per occurrence.**

Licensee must provide proof of all necessary alcohol permits to the Park District by **July 1, 2026**

B. Business Auto and Umbrella Liability Insurance

If applicable, Licensee shall maintain business auto liability and, if necessary, commercial umbrella liability insurance with a limit of not less than \$1,000,000 each accident. Such insurance shall cover liability arising out of any auto including owned, hired and non-owned autos. Business auto insurance shall be written on Insurance Services Office (ISO) form CA 00 01, CA 00 05, CA 00 12, CA 00 20, or a substitute form providing equivalent liability coverage. If necessary, the policy shall be endorsed to provide contractual liability coverage equivalent to that provided in the 1990 and later editions of CA 00 01.

C. Workers Compensation Insurance

If applicable, Licensee shall maintain workers compensation and employers liability insurance. The commercial umbrella and/or employers liability limits shall not be less than \$1,000,000 each accident for bodily injury by accident or \$1,000,000 each employee for bodily injury by disease.

If Park District has not been included as an insured under the CGL using ISO additional insured endorsement CG 20 26 under the Commercial General and Umbrella Liability Insurance required in this Contract, the Licensee waives all rights against Park District and its officers, officials, employees, volunteers and agents for recovery of damages arising out of or incident to the Licensee's use of the premises.

D. General Insurance Provisions

a. Evidence of Insurance

Prior to using any Park District facility, Licensee shall furnish Park District with a certificate(s) of insurance and applicable policy endorsement(s), executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above.

All certificates shall provide for advance written notice to Park District prior to the cancellation or material change of any insurance referred to therein. Written notice to Park District shall be by certified mail, return receipt requested.

Failure of Park District to demand such certificate, endorsement or other evidence of full compliance with these insurance requirements or failure of Park District to identify a deficiency from evidence that is provided shall not be construed as a waiver of Licensee's obligation to maintain such insurance.

Park District shall have the right, but not the obligation, of prohibiting from occupying the premises until such certificates or other evidence that insurance has been placed in complete compliance with these requirements is received and approved by Park District.

Failure to maintain the required insurance may result in termination of this use agreement at Park District's option.

Licensee shall provide certified copies of all insurance policies required above within 10 days of Park District's written request for said copies.

b. Acceptability of Insurers

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

c. Cross-Liability Coverage

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

d. Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to the Park District. At the option of the Park District, the Licensee may be asked to eliminate such deductibles or self-insured retentions as respects the Park District, its officers, officials, employees, volunteers and agents or required to procure a bond guaranteeing payment of losses and other related costs including but not limited to investigations, claim administration and defense expenses.

E. Indemnification

Licensee shall indemnify and hold harmless the Park District and its officers, officials, employees, volunteers and agents from and against all claims, damages, losses and expenses, including but not limited to legal fees (attorney's and paralegals' fees and court costs), arising from or in any way connected with (i) the use of the premises or of any business or activity thereon, or any work or thing whatsoever done, or condition created in or about the premises during the use; (ii) any act, omission, wrongful act or negligence of Licensee or any Licensee's contractors or subcontractors, or the directors, officers, agents, employees, invitees of Licensee or Licensee's contractors or subcontractors; (iii) any accident, injury or damage whatsoever occurring in or at the premises, regardless of whether or not it is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this Paragraph. Licensee shall similarly protect, indemnify and hold and save harmless the Park District, its officers, employees, volunteers and agents against and from any and all claims, costs, causes, actions and expenses including but not limited to legal fees, incurred by reason of Licensee's breach of any of its obligations under or Licensee's default of any provision of the Contract.

F. Vendors

All Event vendors shall be subject to all the requirements stated herein. Licensee agrees that it shall maintain, and it shall cause each of its vendors who will be participating in the Event to maintain general comprehensive liability insurance, naming the Park District as "additional insured". This insurance shall be primary insurance with respect to any other insurance or self-insurance afforded to the Park District. Any insurance or self-insurance maintained by the Park District shall be in excess of the Vendor's insurance and shall not contribute with it.

4. Early Termination

Park District reserves the right to alter the terms and conditions of the License or to terminate this License Agreement at any time and for any reason, including, but not limited to: the misconduct of individuals or for misuse of property; for purposes deemed necessary for public safety or preservation of property; or because Licensee has breached any of its obligations under this Agreement.

5. No Third Party Beneficiary

This License Agreement is entered into solely for the benefit of the contracting parties, and nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person or entity who is not a party to this Agreement, or to acknowledge, establish or impose any legal duty to any third party.

6. Governing Law

In the event of a dispute between the Parties, the Parties hereby acknowledge that the laws of the State of Illinois shall govern the dispute. If either Party feels it is necessary to adjudicate any claim related to this agreement, the proper venue shall be a court located in Anytown County, Illinois.

7. Non-assignment

This agreement may not be assigned by either party unless consented to in writing by both parties.

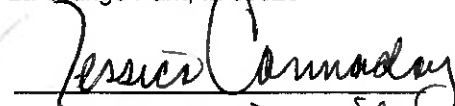
8. Amendment

This agreement not be amended unless in writing and signed by both parties.

In witness whereof, the undersigned parties have hereunto executed or caused to be executed this contract as of the following date:

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

By:

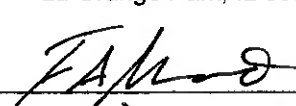

Its: Executive Director

Date:

6/2/2026

Village of La Grange Park
447 N. Catherine Avenue
La Grange Park, IL 60526

By:


Its: DEPUTY POLICE CHIEF

Date:

6/2/2026

By:

Its:

Date:

President
Fran Marrocco



Vice President / Secretary
Tim Griffin

La Grange Park
Fraternal Order of Police - Lodge #243
447 N Catherine Ave, La Grange Park IL 60526
708-352-7711

Community Park District of La Grange Park
Board of Commissioners
1501 Barnsdale Road
La Grange Park, Illinois 60526

Re: Request for Waiver of Land Usage Agreement Fee – La Grange Park FOP Lodge 243 Annual Car Show

Dear President and Members of the Board of Commissioners:

On behalf of La Grange Park Fraternal Order of Police Lodge 243, I respectfully request that the Community Park District of La Grange Park consider waiving the \$500 land usage agreement fee associated with the Lodge's annual car show.

The annual FOP Lodge 243 Car Show is a community-focused event organized to raise funds in support of the Law Enforcement Torch Run for Special Olympics Illinois. The event provides an opportunity to bring together residents, local businesses, law enforcement personnel, and car enthusiasts while supporting an organization and mission that are extremely important to the law enforcement community.

This year's car show raised just over \$1,100 for the Law Enforcement Torch Run. While we are proud of the event's success and grateful for the support we received from the community, payment of the \$500 land usage fee would reduce the event's charitable proceeds to approximately \$600. Waiving the fee would allow a significantly greater portion of the funds generated through the event to directly benefit Special Olympics Illinois and the athletes and families it serves.

FOP Lodge 243 recognizes that the Park District has established policies and fees governing the use of its property, and we greatly appreciate the Board's consideration of this request. We believe the charitable nature of the event, its benefit to Special Olympics Illinois, and its positive contribution to the La Grange Park community make it worthy of consideration for a waiver.

The members of FOP Lodge 243 sincerely value the positive and collaborative relationship that exists between the Lodge, the La Grange Park Police Department, and the Community Park District. We are grateful for the Park District's continued partnership and for its support of community events that bring our organizations and residents together.

Thank you for your consideration of this request and for your continued partnership with FOP Lodge 243 and the La Grange Park Police Department.

Respectfully,

A handwritten signature in dark ink, appearing to read 'Fran Marrocco', written in a cursive style.

Fran Marrocco

Deputy Chief of Police

La Grange Park Police Department

On behalf of La Grange Park FOP Lodge 243

To: Bob Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday, Executive Director

Date: September 11, 2027

Re: Adoption of the Independent Audit for FYE 2026 | Item 13B

Recommendation

A motion and a second to adopt the Independent Audit for FYE 2026 as presented by GWA

Background

State law requires that park districts publish a complete set of audited financial statements within six months of the close of each fiscal year. After adoption, the report is published to fulfill these legal requirements for the fiscal year ending April 30, 2026.

Community Park District of
La Grange Park, Illinois
Annual Financial Report
For the Year Ended April 30, 2026

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

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COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Commissioners
Community Park District of La Grange Park
La Grange Park, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Community Park District of La Grange Park, Illinois as of and for the year ended April 30, 2026, which collectively comprise the Park District's basic financial statements as listed in the accompanying table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Community Park District of La Grange Park, as of April 30, 2026, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Park District of La Grange Park, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Park District of La Grange Park's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Park District of La Grange Park's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Park District of La Grange Park's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and GASB-required pension schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management

about 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 do 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.

Supplementary Information

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

A handwritten signature in dark ink that reads "GW & Associates, P.C." in a cursive, slightly stylized font.

GW & Associates, P.C.
Hillside, Illinois
July 28, 2026

REQUIRED SUPPLEMENTARY INFORMATION

MANAGEMENT DISCUSSION
AND ANALYSIS - UNAUDITED

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

*Management's Discussion and Analysis - Unaudited
For the Year Ended April 30, 2026*

As management of the Community Park District of La Grange Park (District), we offer readers of the district's statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended April 30, 2026.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at April 30, 2026 by \$6,555,475 (*net position*). Of this amount, \$2,342,210 (*unrestricted net position*) may be used to meet the District's ongoing obligations to citizens and creditors.
- The District's total net position increased by \$906,329 during the fiscal year.
- At April 30, 2026, the District's governmental funds reported combined ending fund balances of \$14,528,797 a decrease of \$391,342 from the prior year.
- At April 30, 2026, the fund balance for the General Fund was \$364,036.
- The District's total net capital assets increased by \$3,424,368 during the year ended April 30, 2026.
- The District entered into a lease contract with a lease asset net value of \$1,212,639 as of year end.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

*Management's Discussion and Analysis - Unaudited
For the Year Ended April 30, 2026*

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the district's near-term financing decisions. Both the governmental Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Notes to the financial statements

Notes to the financial statements provide additional information that is essential to a full understanding of the information provided in the basic financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in meeting its pension obligation as well as budgetary comparison schedules for the General Fund and major special revenue funds.

The District adopts an annual budget for all funds. A budgetary comparison statement has been provided for other governmental funds to demonstrate compliance with the budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows exceeded liabilities and deferred inflows by \$6,555,475 at fiscal year ending April 30, 2026.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

*Management's Discussion and Analysis - Unaudited
For the Year Ended April 30, 2026*

Of the District's net position, \$2,601,302 reflects its investment in capital assets (e.g., land, construction in progress, buildings, systems and equipment); less any related outstanding debt used to acquire those assets. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Community Park District of La Grange Park's Net Position		
	4/30/2026	4/30/2025
Assets		
Current and Other Assets	\$ 16,964,630	\$ 16,987,024
Capital Assets	9,431,672	6,007,304
Total Assets	26,396,302	22,994,328
Deferred Outflows - Pensions		
	43,599	200,877
Liabilities		
Current Liabilities	1,579,660	1,254,516
Noncurrent Liabilities	16,376,546	14,619,134
Total Liabilities	17,956,206	15,873,650
Deferred Inflows - Property Taxes		
	1,608,490	1,669,996
Deferred Inflows - Pensions		
	319,730	2,413
Total Deferred Inflows	1,928,220	1,672,409
Net Position		
Net Investment in Capital Assets	2,601,302	2,103,120
Restricted - Net Position	1,611,963	490,910
Unrestricted - Net Position	2,342,210	3,055,116
Total Net Position	\$ 6,555,475	\$ 5,649,146

An additional portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$2,342,210 may be used to meet the District's ongoing obligations to citizens and creditors.

The District's capital assets increased by \$3,424,368 year over year. The majority of this increase (around 2/3) is attributed to capital additions related to the District's ongoing work for its recreational center construction in progress. Another portion (1/3) is attributed to the lease contract that the district entered into at the start of 2026. The lease asset, net of amortization as of year end, amounts to \$1,212,639.

Current and noncurrent liabilities also increased due to the District issuing a new Series 2025 Bond for \$1,190,000 with a December 2034 maturity.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

*Management's Discussion and Analysis - Unaudited
For the Year Ended April 30, 2026*

Governmental activities

Governmental activities increased the District's net position by \$906,329. Key elements of the increases to net position by governmental activities are as follows:

	<u>4/30/2026</u>	<u>4/30/2025</u>
Revenues		
Charges for Services	\$ 1,154,515	\$ 825,427
Capital Grants & Contributions	-	642,500
General Revenues:		
Property Taxes	2,827,158	1,370,860
Replacement Taxes	25,006	26,105
Investment Income	599,386	425,172
Other Income	124,916	59,671
Total Revenues	<u>4,730,981</u>	<u>3,349,735</u>
Expenses		
Recreational Services	2,970,906	2,620,145
Debt Service	853,746	77,527
Total Expenses	<u>3,824,652</u>	<u>2,697,672</u>
Increase/(Decrease) in Net Position	906,329	652,063
Net Position - Beginning of Year	5,649,146	4,997,083
Net Position - End of Year	<u>\$ 6,555,475</u>	<u>\$ 5,649,146</u>

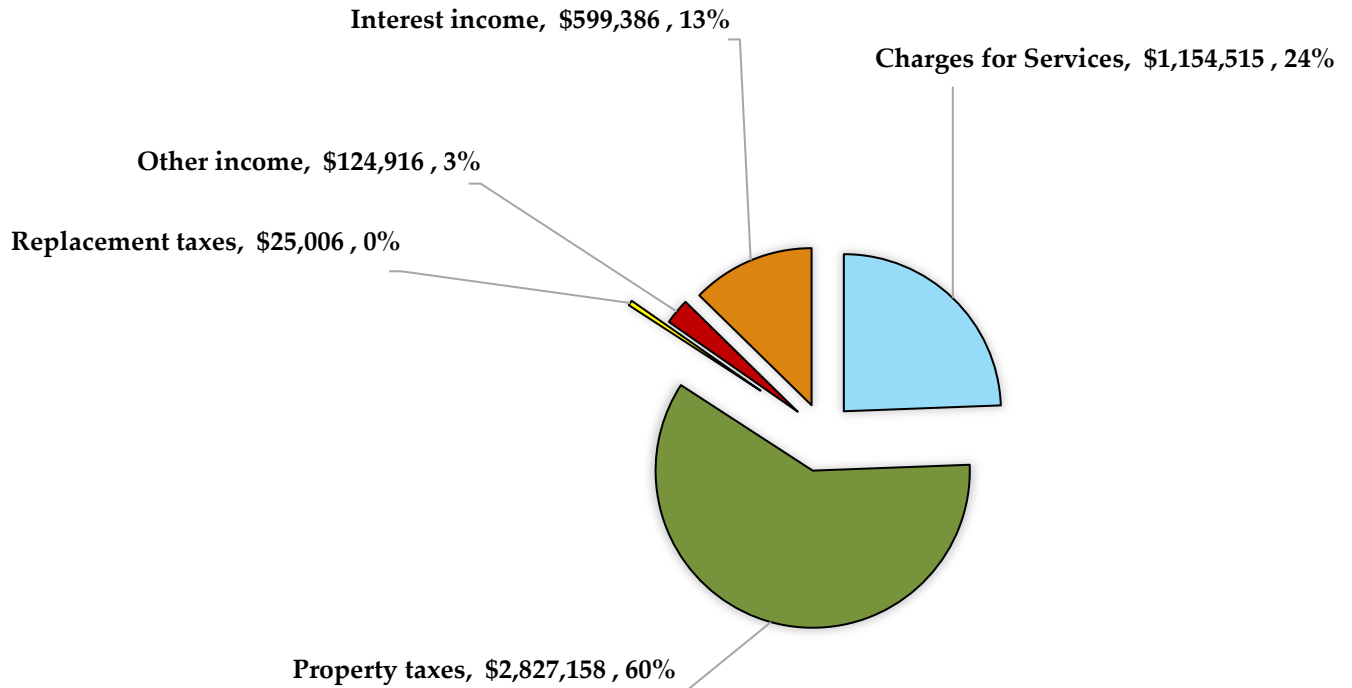
Charges for services increased during the 2025-26 fiscal year due to summer registrations surpassing \$422k for the first time, camp enrollment also reached capacity at over 120 participants. Miscellaneous revenue also increased during the 2026 fiscal year end. The District was able to operate the Community Park Fitness in August 2025 which meant that the District was able to, mainly, collect membership enrollment fees and other revenues not related to fees, such as personal training. Property taxes also increased in the current year due to the District receiving money for the Series 2024 Bond payment. Investment income also increased since the District held more cash during the year due to the new Series 2025 Bond issuance. Debt service saw a large increase in the current year mainly due to the Series 2024 Bond payments.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

*Management's Discussion and Analysis - Unaudited
For the Year Ended April 30, 2026*

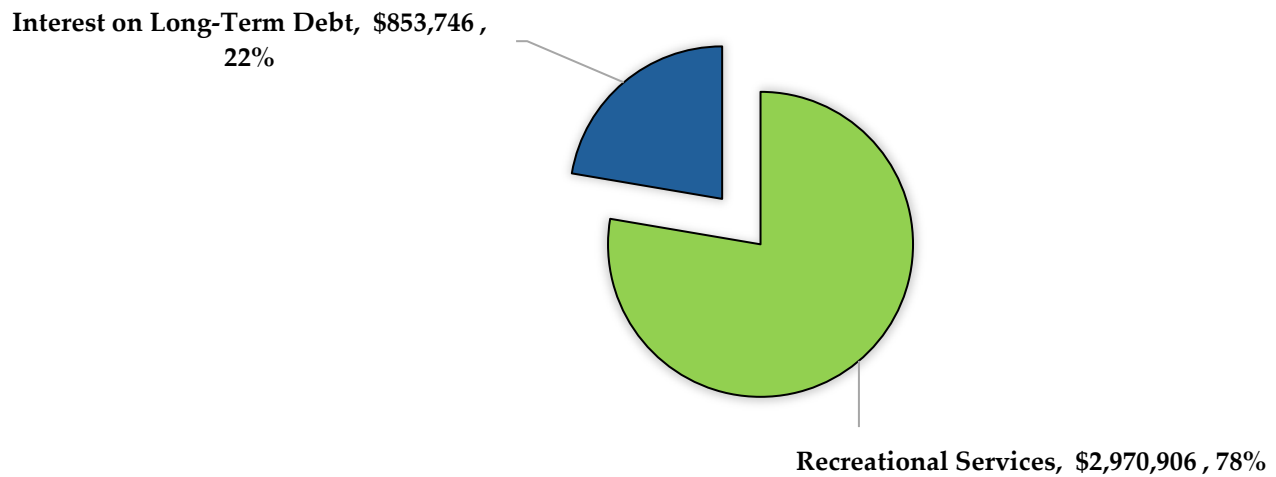
2026 REVENUES

ROUNDED TO NEAREST PERCENT



2026 EXPENSES

ROUNDED TO NEAREST PERCENT



COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

*Management's Discussion and Analysis - Unaudited
For the Year Ended April 30, 2026*

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

At April 30, 2026, the District's governmental funds reported combined ending fund balances of \$14,528,797, a decrease of \$391,342 in comparison with the prior year.

The General Fund is the chief operating fund of the District. At April 30, 2026, the fund balance of the General Fund was \$364,036. This represents a decrease of \$349,709 compared to the prior fiscal year.

General Fund Budgetary Highlights

There were no differences between the original budget and the final budget for the year ended April 30, 2026. Total differences between the final amended budget and the actual revenues and expenditures are summarized as follows:

1. The General Fund actual revenues and other financing sources were more than the estimated revenues and other financing sources by \$69,521.
2. The General Fund actual expenditures were less than estimated expenditures by \$86,756.

Long-Term Debt Activity

Type Of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due Within One Year
Governmental Activities					
Compensated Absences	\$ 20,629	\$ 15,002	\$ -	\$ 35,631	\$ 7,126
ROU Lease Payable	-	1,254,454	31,174	1,223,280	77,787
Net Pension Liability - IMRF	23,963	-	23,963	-	-
General Obligation Bonds	12,530,000	1,190,000	335,000	13,385,000	440,000
Plus: Unamortized Premium	2,509,788	-	126,120	2,383,668	126,120
	<u>\$ 15,084,380</u>	<u>\$ 2,459,456</u>	<u>\$ 516,257</u>	<u>\$ 17,027,579</u>	<u>\$ 651,033</u>

A new, 2025 General Obligation Bond in the amount of \$1,190,000 was approved during the April 30, 2026 fiscal year.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

*Management's Discussion and Analysis - Unaudited
For the Year Ended April 30, 2026*

CAPITAL ASSETS

The District's net capital assets for its governmental activities as of April 30, 2026 amount to \$8,219,033 (net of accumulated depreciation) and a lease asset of \$1,212,639 (net of accumulated amortization). This investment in capital assets includes land, land improvements, buildings and improvements, vehicles, and other equipment.

Major capital asset events during the current fiscal year included the following:

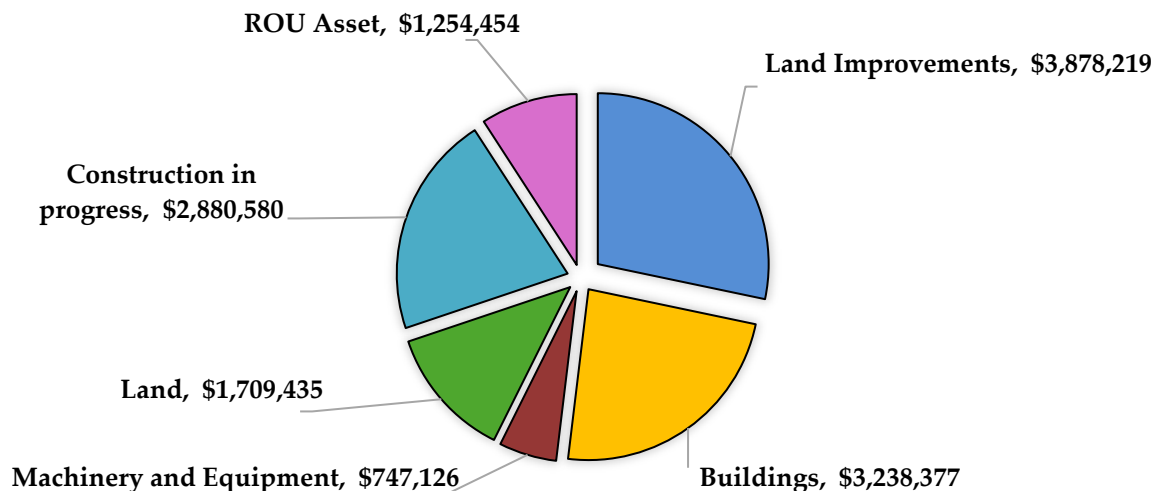
	Balance May 1, 2025	Additions	Deletions	Balance April 30, 2026
Nondepreciable Assets				
Land	\$ 1,709,435	\$ -	\$ -	\$ 1,709,435
CIP	526,806	2,353,774	-	2,880,580
Total Nondepreciable Assets	<u>2,236,241</u>	<u>2,353,774</u>	<u>-</u>	<u>4,590,015</u>
Depreciable Capital Assets				
Land Improvements	3,878,219	-	-	3,878,219
Buildings	3,223,131	15,246	-	3,238,377
Machinery and Equipment	687,676	59,450	-	747,126
ROU Asset	-	1,254,454	-	1,254,454
Total Depreciable Assets	<u>7,789,026</u>	<u>1,329,150</u>	<u>-</u>	<u>9,118,176</u>
Accumulated Depreciation				
Land Improvements	2,376,767	110,065	-	2,486,832
Buildings	1,227,013	70,177	-	1,297,190
Machinery and Equipment	414,183	36,499	-	450,682
ROU Asset	-	41,815	-	41,815
Less: Total Accumulated Depreciation	<u>4,017,963</u>	<u>258,556</u>	<u>-</u>	<u>4,276,519</u>
Total Depreciable Assets, Net of Depreciation	<u>3,771,063</u>	<u>1,070,594</u>	<u>-</u>	<u>4,841,657</u>
Total Net Capital Assets	<u>\$ 6,007,304</u>	<u>\$ 3,424,368</u>	<u>\$ -</u>	<u>\$ 9,431,672</u>

Construction in progress included the recreation center gym addition, Yena Park upgrades, and land projects. The ROU Asset is a signed lease agreement with the owner of the building for the premises located at 1100 E 31st Street, La Grange Park, Illinois, 60562. The lease expiration date is December 31, 2035.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

*Management's Discussion and Analysis - Unaudited
For the Year Ended April 30, 2026*

CAPITAL ASSETS - AT COST



Description of Current or Expected Conditions

Currently, management is not aware of any other significant changes in conditions that could have a significant effect on the financial position or results of activities of the District in the near future. However, management continues to monitor items that may impact future receipts, especially noting a potential decline in state funds as well as losses due to the tax cap.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Park District Executive Director, Jessica Cannaday, who can be reached by phone (708) 354-4580 or email, jcannaday@communityparkdistrict.org. The office is located at 1501 Barnsdale Road, La Grange Park, Illinois, 60526.

BASIC FINANCIAL STATEMENTS

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Government-wide Statement of Net Position

April 30, 2026

Assets

Current Assets:

Cash and investments	\$ 15,432,419
Receivables - net of allowances	1,208,262
Prepaid Expenses	2,559
Total Current Assets	16,643,240

Non-current Assets:

Pension asset	321,390
Capital assets	
Nondepreciable	4,590,016
Depreciable	9,118,175
Accumulated depreciation	(4,276,519)
Total Noncurrent Assets	9,753,062
Total Assets	26,396,302

Deferred Outflows of Resources

Deferred items - IMRF	43,599
Total Assets and Deferred Outflows of Resources	26,439,901

Liabilities

Current Liabilities

Accounts payable	27,702
Accrued payroll	46,650
Accrued interest payable	422,674
Unearned revenue	426,492
Other payables	5,109
Compensated absences payable	7,126
Current portion of long-term debt	566,120
Current portion of lease payable	77,787
Total Current Liabilities	1,579,660

Noncurrent Liabilities

Compensated absences payable	28,505
Noncurrent portion of long-term debt	15,202,548
Noncurrent portion of lease payable	1,145,493
Total Noncurrent Liabilities	16,376,546
Total Liabilities	17,956,206

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Government-wide Statement of Net Position

April 30, 2026

Deferred Inflows of Resources

Deferred Inflows - property taxes	\$ 1,608,490
Deferred Inflows - pension	319,730
Total Deferred Inflows of Resources	<u>1,928,220</u>
Total Liabilities and Deferred Inflows of Resources	<u>19,884,426</u>

Net Position

Net investment in capital assets	2,601,302
Restricted - IMRF Pension	321,390
Restricted - Recreation Fund	319,168
Restricted - Bond & Interest Fund	617,315
Restricted - IMRF Fund	26,363
Restricted - Insurance Fund	11,065
Restricted - Audit Fund	4,214
Restricted - Special Recreation Fund	88,294
Restricted - OSLAD	183,049
Restricted - FICA	25,667
Restricted - Veteran's Memorial	15,438
Unrestricted	<u>2,342,210</u>
Total Net Position	<u>\$ 6,555,475</u>

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Government-wide Statement of Activities

For The Year Ended April 30, 2026

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense)/Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Recreational Services	\$ 2,970,906	\$ 1,154,515	\$ -	\$ -	\$ (1,816,391)
Interest on Long-Term Debt	853,746	-	-	-	(853,746)
Total Governmental Activities	<u>\$ 3,824,652</u>	<u>\$ 1,154,515</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,670,137)</u>
General Revenues:					
Taxes					
Property Taxes					
					2,827,158
Intergovernmental - Unrestricted					
Replacement Taxes					
					25,006
Interest					
					599,386
Miscellaneous					
					124,916
Total General Revenues					<u>3,576,466</u>
Change in Net Position					<u>906,329</u>
Net Position - Beginning					<u>5,649,146</u>
Net Position - Ending					<u>\$ 6,555,475</u>

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Governmental Funds Balance Sheet

April 30, 2026

	General Fund	Recreation Fund	Debt Service	Capital Projects	Nonmajor	Totals
Assets						
Cash and investments	\$ 511,071	\$ 804,702	\$ 829,566	\$ 12,890,739	\$ 396,341	\$ 15,432,419
Receivables - net of allowances						
Taxes	356,944	54,464	598,955	-	197,524	1,207,887
Accounts	375	-	-	-	-	375
Prepays	-	2,559	-	-	-	2,559
Total Assets	868,390	861,725	1,428,521	12,890,739	593,865	16,643,240
Liabilities						
Accounts payable	15,080	11,509	-	1,113	-	27,702
Accrued payroll	15,702	26,052	-	-	4,896	46,650
Unearned revenue	-	426,492	-	-	-	426,492
Other payables	-	5,109	-	-	-	5,109
Total Liabilities	30,782	469,162	-	1,113	4,896	505,953
Deferred Inflows - property taxes	473,572	73,395	811,206	-	250,317	1,608,490
Total Liabilities and Deferred Inflows of Resources	504,354	542,557	811,206	1,113	255,213	2,114,443
Fund Balance						
Nonspendable	-	2,559	-	-	-	2,559
Restricted	15,438	316,609	617,315	-	338,652	1,288,014
Committed	-	-	-	-	-	-
Assigned	-	-	-	12,889,626	-	12,889,626
Unassigned	348,598	-	-	-	-	348,598
Total Fund Balance	364,036	319,168	617,315	12,889,626	338,652	14,528,797
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 868,390	\$ 861,725	\$ 1,428,521	\$ 12,890,739	\$ 593,865	\$ 16,643,240

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Reconciliations of the Governmental Funds to the

Statement of Net Position

For The Year Ended April 30, 2026

Reconciliation of the Governmental Fund Balance to the Statement of Net Position

Total Fund Balances - Total Governmental Funds	\$ 14,528,797
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	9,431,672
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(276,131)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(35,631)
General Obligation Bonds Payable - Net	(15,768,668)
Net Pension (Liability)/ Asset - IMRF	321,390
Accrued Interest Payable	(422,674)
Lease Payable	(1,223,280)
Net Position of Governmental Activities	\$ 6,555,475

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Governmental Funds Combined Statement of Revenues & Expenditures

For The Year Ended April 30, 2026

	General Fund	Recreation Fund	Debt Service	Capital Projects	Nonmajor	Total
Revenue						
Property tax	\$ 703,605	\$ 107,462	\$ 1,670,653	\$ -	\$ 345,438	\$ 2,827,158
Charges for services	-	1,154,515	-	-	-	1,154,515
Intergovernmental	25,006	-	-	-	-	25,006
Interest	9,602	24,533	1,151	553,720	10,380	599,386
Miscellaneous	20,808	84,321	-	18,625	1,162	124,916
Total Revenue	<u>759,021</u>	<u>1,370,831</u>	<u>1,671,804</u>	<u>572,345</u>	<u>356,980</u>	<u>4,730,981</u>
Expenditures						
Recreational services	737,230	1,522,186	-	2,444,965	419,196	5,123,577
Debt service						
Principal retirement	-	-	335,000	-	-	335,000
Interest and fiscal charges	-	-	853,746	-	-	853,746
Total Expenditures	<u>737,230</u>	<u>1,522,186</u>	<u>1,188,746</u>	<u>2,444,965</u>	<u>419,196</u>	<u>6,312,323</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>21,791</u>	<u>(151,355)</u>	<u>483,058</u>	<u>(1,872,620)</u>	<u>(62,216)</u>	<u>(1,581,342)</u>
Other Financing Sources/(Uses)						
Bond proceeds	-	-	-	1,190,000	-	1,190,000
Transfers In	-	-	-	342,500	29,000	371,500
Transfers Out	(371,500)	-	-	-	-	(371,500)
Total Other Financing Sources (Uses)	<u>(371,500)</u>	<u>-</u>	<u>-</u>	<u>1,532,500</u>	<u>29,000</u>	<u>1,190,000</u>
Net Change in Fund Balance	<u>(349,709)</u>	<u>(151,355)</u>	<u>483,058</u>	<u>(340,120)</u>	<u>(33,216)</u>	<u>(391,342)</u>
Fund Balances - Beginning	<u>713,745</u>	<u>470,523</u>	<u>134,257</u>	<u>13,229,746</u>	<u>371,868</u>	<u>14,920,139</u>
Fund Balances - Ending	<u>\$ 364,036</u>	<u>\$ 319,168</u>	<u>\$ 617,315</u>	<u>\$ 12,889,626</u>	<u>\$ 338,652</u>	<u>\$ 14,528,797</u>

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities

For The Year Ended April 30, 2026

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities

Net Change in Fund Balances - Total Governmental Funds	\$	(391,342)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlays	\$	2,428,470
Depreciation Expense		(216,741)
Amortization Expense		(41,815)
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.		
Change in Deferred Items - IMRF		(474,595)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.		
Change in Compensated Absences		(15,002)
Change in Net Pension Liability - IMRF		345,353
Retirement of Debt		335,000
Amortization of Bond Premium		126,120
Issuance of New Debt		(1,190,000)
Change in lease liability		31,174
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		(30,293)
Changes in Net Position	\$	906,329

NOTES TO THE BASIC
FINANCIAL STATEMENTS

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Community Park District of La Grange Park (the District) is located in La Grange Park, Illinois (Cook County). The District was organized under state law to provide recreation services to local residents.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION GOVERNMENT-WIDE STATEMENTS

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). The District's preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities as a description of the District's recreational services.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (general government, and recreation, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, certain intergovernmental revenues, interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, certain intergovernmental revenues, interest income, etc.).

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. All funds of the District are reported as governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

GOVERNMENTAL FUNDS

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General fund is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for in other funds. The General Fund is a major fund.

Special revenue funds are used to account for the proceeds of specific revenue sources (other than debt service funds, fiduciary funds or capital project funds) that are legally restricted to expenditures for specified purposes. The District maintains seven special revenue funds. The Recreation Fund, a major fund, is used to account for revenues and expenditures related to recreational programs offered by the District. Financing is provided by a restricted property tax levy and committed recreation fees.

Debt service funds are used to account for the accumulation of resources, and the payment of, general long-term debt principal and interest. The Debt Service Fund is a major fund.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital projects funds are used to account for all resources used for the acquisition or construction of major capital assets. The Capital Projects Fund is a major fund.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe which transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied.

MEASUREMENT FOCUS

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/ deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

BASIS OF ACCOUNTING

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. The District recognizes property taxes in the period for which they are intended to finance, when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements
For the Year Ended April 30, 2026

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

CASH AND INVESTMENTS

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$1,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	20 Years
Buildings	10-45 Years
Machinery and Equipment	5-20 Years

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES

The District accrues accumulated unpaid vacation and sick time when earned (or estimated to be earned) by the employee. A liability is recognized for that portion of accumulated sick leave that is estimated to be taken prior to retirement.

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NET POSITION

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets for funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The following procedures are used to establish the budgets:

- The District's Director submits a proposed operating budget to the Board of Commissioners for approval.
- The Board of Commissioners makes any adjustments to the budget deemed necessary and approves the proposed budget and appropriation ordinance.
- Public Hearings are conducted by the District to obtain taxpayer comments on the proposed budget and appropriation ordinance.
- Subsequently, the Board of Commissioners approves the final budget and appropriation ordinance.

Expenditures may not legally exceed the budgeted appropriations at the fund level. The budget may be amended by the Board of Commissioners. There were no amendments to the budget for the year ended April 30, 2026, which was approved on July 14, 2025.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

No funds had an excess of actual expenditures over budget as of the date of this report:

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." In addition, investments are separately held by several of the District's funds.

Permitted Deposits and Investments - Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONTINUED)

INTEREST RATE RISK, CREDIT RISK, CONCENTRATION OF CREDIT RISK, AND CUSTODIAL CREDIT RISK

At year-end, the carrying amount of the District's deposits and petty cash totaled \$15,432,419 and the bank balances totaled \$15,471,493. \$250,000 is FDIC insured, \$8,708,702 is collateralized, \$6,512,431 is held in Illinois funds, and \$360 is held in petty cash.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit the District's investment portfolio to specific maturities although it does state that the investment portfolio should remain sufficiently flexible to enable the District to meet all operating requirements which may be reasonably anticipated in any fund. The District's investment in the Illinois Funds has an average maturity of less than one year.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual funds to the top two ratings issued by nationally recognized statistical rating organizations. The District's investment policy limits its exposure to credit risk by only allowing investments in certificates of deposits which are federally insured or fully collateralized by the bank, obligations guaranteed by the United States Government, and Illinois Public Treasurer's Investment Pool or Illinois Park District Liquidity Asset Fund, which are both typically federally insured or collateralized by securities of the United States Government. The District's investment in the Illinois Funds is rated AAAm by Standard & Poor's.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy does not address concentration of credit risk. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires 110% collateralization for deposits in excess of federal depository or equivalent insurance. At year-end the entire amount of the bank balance of deposits is covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy does not address custodial credit risk for investments. The District's investment in Illinois Funds is not subject to custodial credit risk.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONTINUED)

PROPERTY TAXES

Property taxes for 2025 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by June of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments on or about March 1 and August 1. The County collects such taxes and remits them periodically.

CAPITAL ASSETS

GOVERNMENTAL ACTIVITIES

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 1,709,435	\$ -	\$ -	\$ 1,709,435
Construction in progress	526,806	2,353,774	-	2,880,580
	<u>\$ 2,236,241</u>	<u>\$ 2,353,774</u>	<u>\$ -</u>	<u>\$ 4,590,015</u>
Depreciable Capital Assets				
Land Improvements	3,878,219	-	-	3,878,219
Buildings	3,223,131	15,246	-	3,238,377
Machinery and Equipment	687,676	59,450	-	747,126
ROU Asset	-	1,254,454	-	1,254,454
	<u>7,789,026</u>	<u>1,329,150</u>	<u>-</u>	<u>9,118,176</u>
Less: Accumulated Depreciation				
Land Improvements	2,376,767	110,065	-	2,486,832
Buildings	1,227,013	70,177	-	1,297,190
Machinery and Equipment	414,183	36,499	-	450,682
ROU Asset	-	41,815	-	41,815
	<u>4,017,963</u>	<u>258,556</u>	<u>-</u>	<u>4,276,519</u>
Total Net Depreciable Capital Assets	<u>3,771,063</u>	<u>1,070,594</u>	<u>-</u>	<u>4,841,657</u>
Total Net Capital Assets	<u>\$ 6,007,304</u>	<u>\$ 3,424,368</u>	<u>\$ -</u>	<u>\$ 9,431,672</u>

Depreciation and amortization expense was charged to governmental activities as follows:

Recreational Services	<u>\$ 258,556</u>
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COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONTINUED)

GENERAL OBLIGATION BONDS

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances	Amounts Due within One Year
General Obligation Limited Tax Park Bonds of 2020, due in installments of \$80,000 to \$155,000 plus interest at 1.99% through December 1, 2030.	\$ 235,000	\$ -	\$ -	\$ 235,000	\$ -
General Obligation Limited Tax Park Refunding Bonds of 2021, due in annual installments of \$85,000 to \$275,000 plus interest at 4.00% through December 1, 2032.	1,595,000	-	220,000	1,375,000	230,000
General Obligation Limited Tax Park Bonds of 2024, due in annual installments of \$115,000 to \$845,000 plus interest at 6.50% through December 1, 2048.	10,700,000	-	115,000	10,585,000	210,000
General Obligation Limited Tax Park Bonds of 2025, due in installments of \$105,000 to \$235,000 plus interest at 4.22% through December 1, 2037.	-	1,190,000	-	1,190,000	-
	<u>\$ 12,530,000</u>	<u>\$ 1,190,000</u>	<u>\$ 335,000</u>	<u>\$ 13,385,000</u>	<u>\$ 440,000</u>

LONG-TERM LIABILITY ACTIVITY

Type of Long-Term Liability	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due Within One Year
Governmental Activities					
Other Long-Term Liabilities					
Compensated Absences	\$ 20,629	\$ 15,002	\$ -	\$ 35,631	\$ 7,126
ROU Lease Payable	-	1,254,454	31,174	1,223,280	77,787
Total Other Long-Term Liabilities					
Debt					
General Obligation Bonds	12,530,000	1,190,000	335,000	13,385,000	440,000
Plus: Unamortized Premium	2,509,788	-	126,120	2,383,668	126,120
Total Debt					
Total Long-Term Liabilities	<u>\$ 15,060,417</u>	<u>\$ 2,459,456</u>	<u>\$ 492,294</u>	<u>\$ 17,027,579</u>	<u>\$ 651,033</u>

For governmental activities, the compensated absences and the net pension liability are liquidated by the General Fund or Recreation Fund. General obligation bond payments are made by the Debt Service Fund.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONTINUED)

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Date of Issue	November 19, 2020
Date of Maturity	December 1, 2030
Authorized Issue	\$335,000
Denomination of Bonds	\$5,000
Interest Rate	1.99%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1

Fiscal Year	Requirements		
	Principal	Interest	Totals
2027	\$ -	\$ 4,676	\$ 4,676
2028	-	4,676	4,676
2029	-	4,676	4,676
2030	80,000	4,676	84,676
2031	155,000	3,084	158,084
	<u>\$ 235,000</u>	<u>\$ 21,788</u>	<u>\$256,788</u>

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONTINUED)

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Date of Issue	December 22, 2021
Date of Maturity	December 1, 2032
Authorized Issue	\$2,290,000
Denomination of Bonds	\$5,000
Interest Rate	4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1

Fiscal Year	Requirements			Premium	Premium
	Principal	Interest	Totals	Amortization	Balance
2027	\$ 230,000	\$ 55,000	\$ 285,000	\$ 29,032	\$ 174,191
2028	240,000	45,800	285,800	29,032	145,159
2029	250,000	36,200	286,200	29,032	116,127
2030	180,000	26,200	206,200	29,032	87,095
2031	115,000	19,000	134,000	29,032	58,064
2032	275,000	14,400	289,400	29,032	29,032
2033	85,000	3,400	88,400	29,032	-
	<u>\$ 1,375,000</u>	<u>\$ 200,000</u>	<u>\$ 1,575,000</u>	<u>\$ 203,222</u>	

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONTINUED)

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Date of Issue	October 15, 2024
Date of Maturity	December 1, 2048
Authorized Issue	\$10,700,000
Denomination of Bonds	\$5,000
Interest Rate	6.50%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1

Fiscal Year	Requirements			Premium	Premium
	Principal	Interest	Totals	Amortization	Balance
2027	\$ 210,000	\$ 688,025	\$ 898,025	\$ 97,089	\$ 2,083,357
2028	225,000	674,375	899,375	97,089	1,986,268
2029	240,000	659,750	899,750	97,089	1,889,180
2030	255,000	644,150	899,150	97,089	1,792,091
2031	270,000	627,575	897,575	97,089	1,695,003
2032	290,000	610,025	900,025	97,089	1,597,914
2033	310,000	591,175	901,175	97,089	1,500,826
2034	330,000	571,025	901,025	97,089	1,403,737
2035	350,000	549,575	899,575	97,089	1,306,649
2036	370,000	526,825	896,825	97,089	1,209,560
2037	395,000	502,775	897,775	97,089	1,112,472
2038	420,000	477,100	897,100	97,089	1,015,383
2039	450,000	449,800	899,800	97,089	918,295
2040	480,000	420,550	900,550	97,089	821,206
2041	510,000	389,350	899,350	97,089	724,118
2042	545,000	356,200	901,200	97,089	627,029
2043	580,000	320,775	900,775	97,089	529,941
2044	615,000	283,075	898,075	97,089	432,852
2045	655,000	243,100	898,100	97,089	335,764
2046	700,000	200,525	900,525	97,089	238,675
2047	745,000	155,025	900,025	97,089	141,587
2048	795,000	106,600	901,600	97,089	44,498
2049	845,000	54,925	899,925	44,498	-
	<u>\$ 10,585,000</u>	<u>\$ 10,102,300</u>	<u>\$20,687,300</u>	<u>\$ 2,180,445</u>	

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONTINUED)

Date of Issue	June 11, 2025
Date of Maturity	December 1, 2037
Authorized Issue	\$1,190,000
Interest Rate	4.22%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1

Fiscal Year	Requirements		
	Principal	Interest	Totals
2027	\$ -	\$ 53,018	\$ 53,018
2028	-	50,218	50,218
2029	-	50,218	50,218
2030	-	50,218	50,218
2031	-	50,218	50,218
2032	-	50,218	50,218
2033	105,000	50,218	155,218
2034	200,000	45,787	245,787
2035	210,000	37,347	247,347
2036	215,000	28,485	243,485
2037	225,000	19,412	244,412
2038	235,000	9,917	244,917
	<u>\$ 1,190,000</u>	<u>\$ 495,274</u>	<u>\$ 1,685,274</u>

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONTINUED)

DEBT SERVICE REQUIREMENTS TO MATURITY

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities		Premium Amortization	Premium Balance
	General			
	Obligation Park Bonds			
	Principal	Interest		
2027	\$ 440,000	\$ 800,719	\$ 126,120	\$ 2,257,548
2028	465,000	775,069	126,120	2,131,428
2029	490,000	750,844	126,120	2,005,307
2030	515,000	725,244	126,120	1,879,187
2031	540,000	699,877	126,120	1,753,067
2032	565,000	674,643	126,120	1,626,947
2033	500,000	644,793	126,120	1,500,826
2034	530,000	616,812	97,089	1,403,738
2035	560,000	586,922	97,089	1,306,649
2036	585,000	555,310	97,089	1,209,561
2037	620,000	522,187	97,089	1,112,472
2038	655,000	487,017	97,089	1,015,384
2039	450,000	449,800	97,089	918,295
2040	480,000	420,550	97,089	821,207
2041	510,000	389,350	97,089	724,118
2042	545,000	356,200	97,089	627,030
2043	580,000	320,775	97,089	529,941
2044	615,000	283,075	97,089	432,853
2045	655,000	243,100	97,089	335,764
2046	700,000	200,525	97,089	238,676
2047	745,000	155,025	97,089	141,587
2048	795,000	106,600	97,089	44,499
2049	845,000	54,925	44,499	-
	\$ 13,385,000	\$ 10,819,362	\$ 2,383,668	

COMMUNITY PARK DISTRICT OF
LA GRANGE PARK, ILLINOIS

Notes to Financial Statements
For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONTINUED)

LEGAL DEBT MARGIN

Chapter 70, Section 1205/6-2 of the Illinois Compiled Statutes provides "...for the payment of land condemned or purchased for parks or boulevards, for the building, maintaining, improving and protection of the same and for the payment of the expenses incident thereto, or for the acquisition of real estate and lands to be used as a site for an armory, any park district is authorized to issue the bonds or notes of such park district and pledge its property and credit therefore to an amount including existing indebtedness of such district so that the aggregate indebtedness of such district does not exceed 2.875% of the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the issue from time to time of such bonds or notes or, until January 1, 1983, if greater, the sum that is produced by multiplying the district's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979, if a petition, signed by voters in number equal to not less than 2% of the voters of the district, who voted at the last general election in the district, asking that the authorized aggregate indebtedness of the district be increased to not more than 0.575% of the value of the taxable property therein, is presented to the Board and such increase is approved by the voters of the district at a referendum held on the question."

LEGAL DEBT MARGIN

Assessed Valuation - 2024	<u>\$ 517,682,552</u>
Legal Debt Limit - 2.875% of Assessed Value	14,883,373
Legal Debt Limit - 0.575% of Assessed Value Additional per 2025 Referendum	\$ 2,976,675
Less: Amount of Debt Applicable to Limit	<u>(13,385,000)</u>
Legal Debt Margin	<u><u>\$ 4,475,048</u></u>

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONTINUED)

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2025:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 9,431,672
Plus: Unspent Bond Proceeds	10,161,578
Less Capital Related Debt:	
General Obligation Limited Tax Park Bonds of 2020	(235,000)
General Obligation Limited Tax Park Bonds of 2021	(1,375,000)
General Obligation Limited Tax Park Bonds of 2024	(10,585,000)
General Obligation Limited Tax Park Bonds of 2025	(1,190,000)
Unamortized Premium	(2,383,668)
ROU Lease Liability	(1,223,280)
Net Investment in Capital Assets	<u>\$ 2,601,302</u>

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Commissioners; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 3 – DETAIL NOTES ON ALL FUNDS (CONCLUDED)

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Commissioners itself or b) a body or official to which the Board of Commissioners has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Commissioners, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Districts policy manual states that the General Fund and the Recreation Fund should maintain a minimum fund balance between three to six months of budgeted operating expenditures. Recreation Fund balances above the six month target may be transferred to the Capital Projects Fund or the General Fund and will be used to fund future recreation needs for the Recreation Fund. The Districts policy manual states that the Social Security Fund, IMRF Fund, Insurance Fund and Audit Fund should have a targeted fund balance between three and six months of expenditures.

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

PARK DISTRICT RISK MANAGEMENT AGENCY (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 2010, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the District.

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 4 – OTHER INFORMATION (CONTINUED)

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement, and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

LITIGATION

The District is not currently involved in any lawsuits.

GRANTS

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF provides retirement, disability, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 4 – OTHER INFORMATION (CONTINUED)

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

PLAN DESCRIPTIONS

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2025, the measurement date, the following employees were covered by the benefit terms:

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 4 – OTHER INFORMATION (CONTINUED)

Inactive Plan Members Currently Receiving Benefits	18
Inactive Plan Members Entitled to but not yet Receiving Benefits	19
Active Plan Members	<u>22</u>
Total	<u>59</u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2026, the District's contribution was 5.56% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2025. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2025, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Inflation	2.25%

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 4 – OTHER INFORMATION (CONTINUED)

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Domestic Equities	32.50%	7.35%
International Equities	18.00%	7.45%
Fixed Income	24.00%	4.75%
Real Estate	10.50%	6.25%
Blended	14.00%	3.90 - 8.50%
Cash and Cash Equivalents	1.00%	3.00%
	100.00%	

DISCOUNT RATE

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 4 – OTHER INFORMATION (CONTINUED)

DISCOUNT RATE SENSITIVITY

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the District calculated using the discount rate as well as what the District's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 4,158,962	\$ 3,757,367	\$ 3,422,864
Plan Fiduciary Net Position	4,078,757	4,078,757	4,078,757
Net Pension Liability/(Asset)	\$ 80,205	\$ (321,390)	\$ (655,893)

CHANGES IN THE NET PENSION LIABILITY/(ASSET)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2024	\$ 3,847,237	\$ 3,823,274	\$ 23,963
Changes for the Year:			
Service Cost	53,900	-	53,900
Interest	270,177	-	270,177
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	(118,725)	-	(118,725)
Changes of Assumptions	-	-	-
Contributions - Employer	-	37,839	(37,839)
Contributions - Employees	-	31,591	(31,591)
Net Investment Income	-	629,401	(629,401)
Benefit Payments, Including Refunds of Employee Contributions	(295,222)	(295,222)	-
Other (Net Transfer)	-	(148,126)	148,126
Net Changes	(89,870)	255,483	(345,353)
Balances at December 31, 2025	\$ 3,757,367	\$ 4,078,757	\$ (321,390)

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 4 – OTHER INFORMATION (CONTINUED)

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended April 30, 2026, the District recognized pension expense of \$167,081. At April 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Difference Between Expected and Actual Experience	\$ 24,612	\$ 75,709	\$ (51,097)
Change in Assumptions	-	-	-
Net Difference Between Projected and Actual earnings on pension plan investment	-	244,021	(244,021)
Total Pension Expense to be Recognized in Future Periods	24,612	319,730	(295,118)
Pension Contributions Made Subsequent to the Measurement Date	18,987	-	18,987
Total Deferred Amounts Related to IMRF	\$ 43,599	\$ 319,730	\$ (276,131)

Pension contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the following fiscal year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2027	\$ 37,450
2028	(161,459)
2029	(97,957)
2030	(73,152)
2031	-
Thereafter	-
Total	\$ (295,118)

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements
For the Year Ended April 30, 2026

NOTE 4 – OTHER INFORMATION (CONCLUDED)

The District has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the District are required to pay 100% of the current premium. However, there is minimal participation. As the District provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the District has not recorded a liability as of April 30, 2026.

NOTE 5 – TRANSFERS

During the current year, the Corporate fund transferred money to the Capital Projects fund for capital improvements for the park and recreational purposes. The Corporate fund transferred money to the IMRF and FICA funds for operating purposes. The transfers are as follows:

<u>Transfer Out:</u>	<u>Transfer In:</u>	<u>Amount:</u>
Corporate Fund	Capital Projects Fund	\$ 342,500
Corporate Fund	IMRF	13,500
Corporate Fund	FICA	15,500
		<u>\$ 371,500</u>

NOTE 6 – LEASES

During the fiscal year ended April 30, 2026, the District signed a lease agreement directly with the owner of the building for the premises located at 1100 E 31st Street, La Grange Park, Illinois, 60562, commencing January 1, 2026. The expiration date of the Lease is December 31, 2035, a total term of one hundred and twenty (120) months. The lease provides for annual 2.5% rental escalation.

The lease liability is initially measured at the present value of future lease payments, discounted at an incremental borrowing rate (IBR) at the lease commencement date in the amount of \$1,254,454. The ROU asset is recognized equal to the initial lease liability and is amortized on a straight-line basis over the lease term. Lease payments are allocated between interest expense and reduction of the lease liability.

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Financial Statements

For the Year Ended April 30, 2026

NOTE 6 – LEASES (CONTINUED)

Future minimum lease payments under the lease agreement are as follows:

Fiscal Year Ended Date	Principal	Interest	Total
4/30/2027	\$ 77,787	\$ 77,250	\$ 155,037
4/30/2028	86,989	71,924	158,913
4/30/2029	96,908	65,978	162,886
4/30/2030	107,592	59,366	166,958
4/30/2031	119,098	52,034	171,132
4/30/2032	131,482	43,929	175,411
4/30/2033	144,805	34,991	179,796
4/30/2034	159,133	25,158	184,291
4/30/2035	174,537	14,361	188,898
4/30/2036	124,949	3,064	128,013
	<u>\$ 1,223,280</u>	<u>\$ 448,055</u>	<u>\$ 1,671,335</u>

REQUIRED SUPPLEMENTARY INFORMATION

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

**Schedule of Required Supplemental Information
Multi-Year Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Calendar Years**

Calendar Year Ending	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service Cost	\$ 53,900	\$ 42,683	\$ 40,794	\$ 40,759	\$ 37,001	\$ 40,728	\$ 47,838	\$ 44,761	\$ 47,782	\$ 53,614
Interest on the Total Pension Liability	270,177	260,904	254,244	249,261	256,834	246,993	242,933	226,670	223,243	218,177
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(118,725)	112,124	91,715	58,393	(108,375)	164,011	13,172	186,664	52,190	(36,987)
Assumption Changes	-	-	(7,555)	-	-	(24,972)	-	74,720	(97,251)	(3,058)
Benefit Payments and Refunds	(295,222)	(291,625)	(284,923)	(274,482)	(309,102)	(269,214)	(219,561)	(192,096)	(165,407)	(164,928)
Net Change in Total Pension Liability	(89,870)	124,086	94,275	73,931	(123,642)	157,546	84,382	340,719	60,557	66,818
Total Pension Liability - Beginning	3,847,237	3,723,151	3,628,876	3,554,945	3,678,587	3,521,041	3,436,659	3,095,940	3,035,383	2,968,565
Total Pension Liability - Ending (a)	\$ 3,757,367	\$ 3,847,237	\$ 3,723,151	\$ 3,628,876	\$ 3,554,945	\$ 3,678,587	\$ 3,521,041	\$ 3,436,659	\$ 3,095,940	\$ 3,035,383
Plan Fiduciary Net Position										
Employer Contributions	37,839	28,764	17,610	31,068	36,703	44,237	24,313	42,830	43,018	46,872
Employee Contributions	31,591	27,193	22,134	20,620	18,621	28,299	18,607	33,844	20,928	21,880
Pension Plan Net Investment Income	626,713	382,964	398,418	(621,750)	702,661	485,236	590,205	(177,618)	518,631	191,091
Benefit Payments and Refunds	(295,222)	(291,625)	(284,923)	(274,482)	(309,102)	(269,214)	(219,561)	(192,096)	(165,407)	(164,928)
Other	(133,963)	(27,034)	113,123	26,319	(190,148)	143,648	30,783	103,459	(39,769)	24,738
Net Change in Plan Fiduciary Net Position	266,958	120,262	266,362	(818,225)	258,735	432,206	444,347	(189,581)	377,401	119,653
Plan Fiduciary Net Position - Beginning	3,823,274	3,703,012	3,436,650	4,254,875	3,996,140	3,563,934	3,119,587	3,309,168	2,931,767	2,812,114
Plan Fiduciary Net Position - Ending (b)	\$ 4,090,232	\$ 3,823,274	\$ 3,703,012	\$ 3,436,650	\$ 4,254,875	\$ 3,996,140	\$ 3,563,934	\$ 3,119,587	\$ 3,309,168	\$ 2,931,767
Net Pension Liability/(Asset) - Ending (a) - (b)	(332,865)	23,963	20,139	192,226	(699,930)	(317,553)	(42,893)	317,072	(213,228)	103,616
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	108.86%	99.38%	99.46%	94.70%	119.69%	108.63%	101.22%	90.77%	106.89%	96.59%
Covered Valuation Payroll	\$ 702,010	\$ 604,290	\$ 491,872	\$ 458,219	\$ 413,794	\$ 371,217	\$ 413,487	\$ 490,678	\$ 465,072	\$ 486,214
Net Pension Liability as a Percentage of Covered Valuation Payroll	(47.42%)	3.97%	4.09%	41.95%	(169.15%)	(85.54%)	(10.37%)	64.62%	(45.85%)	21.31%

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

**Schedule of Required Supplemental Information
Multi-Year Schedule of Contributions
Last 10 Fiscal Years**

Fiscal Year Ending April 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2017	\$ 46,871	\$ 46,872	\$ (1)	\$ 486,214	9.64%
2018	\$ 43,765	\$ 43,765	\$ -	\$ 490,530	8.92%
2019	\$ 36,012	\$ 36,100	\$ (88)	\$ 472,546	7.64%
2020	\$ 28,171	\$ 36,214	\$ (8,043)	\$ 398,152	9.10%
2021	\$ 36,360	\$ 36,360	\$ -	\$ 385,301	9.44%
2022	\$ 35,565	\$ 35,565	\$ -	\$ 439,254	8.10%
2023	\$ 27,040	\$ 27,040	\$ -	\$ 466,052	5.80%
2024	\$ 22,877	\$ 22,877	\$ -	\$ 510,316	4.48%
2025	\$ 31,155	\$ 31,013	\$ 142	\$ 626,487	4.95%
2026	\$ 44,580	\$ 44,580	\$ -	\$ 796,716	5.60%

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

General Fund - Schedule of Revenues & Expenditures -

Budget and Actual

For The Year Ended April 30, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Property taxes	\$ 640,000	\$ 640,000	\$ 703,605
Personal property replacement tax	15,000	15,000	25,006
Grants	-	-	-
Interest	10,000	10,000	9,602
Miscellaneous	24,500	24,500	20,808
Total Revenues	689,500	689,500	759,021
Expenditures			
Recreational Services			
Wages	421,544	421,544	385,764
Employee benefits	101,047	101,047	91,294
Administration	39,000	39,000	11,561
Contractual services	189,872	189,872	201,939
Supplies	44,675	44,675	19,542
Other expenditures	27,848	27,848	27,130
Total Expenditures	823,986	823,986	737,230
Excess (Deficiency) of Revenues Over (Under) Expenditures			
	(134,486)	(134,486)	21,791
Other Financing Sources/(Uses)			
Transfers Out	(231,000)	(231,000)	(371,500)
Net Change in Fund Balance	\$ (365,486)	\$ (365,486)	(349,709)
Fund Balance - Beginning			713,745
Fund Balance - Ending			\$ 364,036

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Recreation - Special Revenue Fund - Schedule of Revenues & Expenditures

-Budget and Actual

For The Year Ended April 30, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Property taxes	\$ 111,240	\$ 111,240	\$ 107,462
Charges for services			
Program fees	1,370,800	1,370,800	1,154,515
Interest	10,000	10,000	24,533
Miscellaneous	26,350	26,350	84,321
Total Revenues	<u>1,518,390</u>	<u>1,518,390</u>	<u>1,370,831</u>
Expenditures			
Recreational Services			
Wages	888,193	888,193	843,994
Employee benefits	115,140	115,140	115,788
Administration	380,858	380,858	384,690
Contractual services	305,175	305,175	143,642
Other expenditures	206,350	206,350	34,072
Total Expenditures	<u>1,895,716</u>	<u>1,895,716</u>	<u>1,522,186</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(377,326)	(377,326)	(151,355)
Other Financing Sources/(Uses)			
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (477,326)</u>	<u>\$ (477,326)</u>	(151,355)
Fund Balance - Beginning			<u>470,523</u>
Fund Balance - Ending			\$ 319,168

NOTES TO REQUIRED
SUPPLEMENTARY INFORMATION

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Notes to Required Supplementary Information For the Year Ended April 30, 2026

The accounting policies of the District include the preparation of financial statements on the modified accrual basis of accounting. The District also prepares its budget on the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. General capital assets acquisitions are reported as expenditures in the governmental funds. Proceeds from general long-term debt are reported as other financing sources. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures relating to compensated absences, debt service expenditures, and claims and judgments are recognized only when payment is due.

Budgets are adopted at the function level in the Corporate Fund and total Corporate Fund expenditures disbursed may not legally exceed the budgeted amount. Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year.

The District procedures in establishing the budgetary data reflected in the Corporate Fund Financial Statements are presented below:

- Prior to July 1st the District Board receives a proposed operating budget (appropriation ordinance) for the fiscal year commencing on preceding May 1st. The operating budget includes proposed expenditures and the means of financing them.
- A public hearing is conducted at a public meeting to obtain taxpayers comments.
- The budget is legally enacted through passage of an ordinance prior to July 31st.
- The District Treasurer, in consultation with the Board, is authorized to expend the un-expensed balance of any item or items of any general appropriation in making up any deficiency in any item or items of the same general appropriation.
- The original budget passed on July 14, 2025 and there was no amendment to it during the fiscal year.
- Formal budgetary integration is not employed as a management control device during the year for any fund.
- Budgetary comparisons presented in the accompanying financial statements are prepared on the modified accrual basis of accounting. All funds utilize the same basis of accounting for both budgetary purposes and actual results.
- Expenditures cannot legally exceed appropriations at the fund level.
- All appropriations lapse at year-end.

SUPPLEMENTARY INFORMATION

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Debt Service Fund - Schedule of Revenues & Expenditures

-Budget and Actual

For The Year Ended April 30, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Property taxes	\$ 1,247,238	\$ 1,247,238	\$ 1,670,653
Interest	30,000	30,000	1,151
Total Revenues	1,277,238	1,277,238	1,671,804
Expenditures			
Debt Service			
Principal retirement	330,000	330,000	335,000
Interest and fiscal charges	861,445	861,445	853,746
Other expenditures	2,000	2,000	-
Total Expenditures	1,193,445	1,193,445	1,188,746
Net Change in Fund Balance	\$ 83,793	\$ 83,793	483,058
Fund Balance - Beginning			134,257
Fund Balance - Ending			\$ 617,315

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Capital Projects Fund - Schedule of Revenues & Expenditures

-Budget and Actual

For The Year Ended April 30, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Grants	\$ 642,500	\$ 642,500	\$ -
Interest	300,000	300,000	553,720
Miscellaneous	39,400	39,400	18,625
Total Revenues	981,900	981,900	572,345
Expenditures			
Recreational Services			
Contractual services	825,000	825,000	687,880
Capital outlay	14,445,886	14,445,886	1,757,085
Total Expenditures	15,270,886	15,270,886	2,444,965
Excess (Deficiency) of Revenues Over (Under) Expenditures			
	(14,288,986)	(14,288,986)	(1,872,620)
Other Financing Sources/(Uses)			
Transfer in/(Out)	-	-	342,500
Bond proceeds	1,147,085	1,147,085	1,190,000
Total Other Financing Sources/(Uses)	1,147,085	1,147,085	1,532,500
Net Change in Fund Balance			
	\$ (14,288,986)	\$ (14,288,986)	(340,120)
Fund Balance - Beginning			
			13,229,746
Fund Balance - Ending			
			\$ 12,889,626

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Nonmajor Governmental - Special Revenue Funds Combining Balance Sheet

April 30, 2026

	IMRF	Liability Insurance	Audit Fund	Special Recreation Fund	FICA	OSLAD	Total
Assets							
Cash and investments, at cost	\$ 29,732	\$ 17,025	\$ 6,055	\$ 119,720	\$ 40,760	\$ 183,049	\$ 396,341
Receivables - net of allowances							
Property taxes	28,745	18,155	5,547	100,860	44,217	-	197,524
Total Assets	<u>58,477</u>	<u>35,180</u>	<u>11,602</u>	<u>220,580</u>	<u>84,977</u>	<u>183,049</u>	<u>593,865</u>
Liabilities							
Accrued payroll	1,616	-	-	401	2,879	-	4,896
Total Liabilities	<u>1,616</u>	<u>-</u>	<u>-</u>	<u>401</u>	<u>2,879</u>	<u>-</u>	<u>4,896</u>
Deferred Inflows of Resources							
Property taxes	30,498	24,115	7,388	131,885	56,431	-	250,317
Total Liabilities, and Deferred Inflows of Resources	<u>32,114</u>	<u>24,115</u>	<u>7,388</u>	<u>132,286</u>	<u>59,310</u>	<u>-</u>	<u>255,213</u>
Fund Balances							
Restricted	26,363	11,065	4,214	88,294	25,667	183,049	338,652
Total Deferred Inflows of Resources and Fund Balances	<u>\$ 58,477</u>	<u>\$ 35,180</u>	<u>\$ 11,602</u>	<u>\$ 220,580</u>	<u>\$ 84,977</u>	<u>\$ 183,049</u>	<u>\$ 593,865</u>

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Nonmajor Governmental - Special Revenue Funds Combining Statement of Revenues & Expenditures

For The Year Ended April 30, 2026

	IMRF	Liability Insurance	Audit Fund	Special Recreation Fund	FICA	OSLAD	Total
Revenues							
Taxes	\$ 24,960	\$ 34,311	\$ 10,537	\$ 198,422	\$ 77,208	\$ -	\$ 345,438
Interest	825	297	143	1,368	458	7,289	10,380
Miscellaneous	-	1,162	-	-	-	-	1,162
Total Revenues	<u>25,785</u>	<u>35,770</u>	<u>10,680</u>	<u>199,790</u>	<u>77,666</u>	<u>7,289</u>	<u>356,980</u>
Expenditures							
Recreational services	45,530	39,993	10,350	226,499	96,824	-	419,196
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(19,745)</u>	<u>(4,223)</u>	<u>330</u>	<u>(26,709)</u>	<u>(19,158)</u>	<u>7,289</u>	<u>(62,216)</u>
Other Financing Sources/(Uses) Transfers In	<u>13,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,500</u>	<u>-</u>	<u>29,000</u>
Net Change in Fund Balances	<u>(6,245)</u>	<u>(4,223)</u>	<u>330</u>	<u>(26,709)</u>	<u>(3,658)</u>	<u>7,289</u>	<u>(33,216)</u>
Fund Balances - Beginning	<u>32,608</u>	<u>15,288</u>	<u>3,884</u>	<u>115,003</u>	<u>29,325</u>	<u>175,760</u>	<u>371,868</u>
Fund Balances - Ending	<u>\$ 26,363</u>	<u>\$ 11,065</u>	<u>\$ 4,214</u>	<u>\$ 88,294</u>	<u>\$ 25,667</u>	<u>\$ 183,049</u>	<u>\$ 338,652</u>

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund - Schedule of Revenues & Expenditures

- Budget and Actual

For The Year Ended April 30, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Property taxes	\$ 10,300	\$ 10,300	\$ 24,960
Interest	50	50	825
Total Revenues	<u>10,350</u>	<u>10,350</u>	<u>25,785</u>
Expenditures			
Recreational Services			
Illinois Municipal Retirement	<u>50,000</u>	<u>50,000</u>	<u>45,530</u>
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>45,530</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenses	<u>(39,650)</u>	<u>(39,650)</u>	<u>(19,745)</u>
Other Financing Sources (Uses)			
Transfers in	<u>-</u>	<u>-</u>	<u>13,500</u>
Net Change in Fund Balances	<u>\$ (39,650)</u>	<u>\$ (39,650)</u>	<u>(6,245)</u>
Fund Balance - Beginning			<u>32,608</u>
Fund Balance - Ending			<u>\$ 26,363</u>

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Liability Insurance - Special Revenue Fund - Schedule of Revenues & Expenditures

- Budget and Actual

For The Year Ended April 30, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Property taxes	\$ 35,020	\$ 35,020	\$ 34,311
Interest	50	50	297
Miscellaneous	1,500	1,500	1,162
Total Revenues	36,570	36,570	35,770
Expenditures			
Recreational Services			
Insurance	28,737	28,737	39,993
Other expenditures	11,000	11,000	-
Total Expenditures	39,737	39,737	39,993
Net Change in Fund Balance	\$ (3,167)	\$ (3,167)	(4,223)
Fund Balance - Beginning			15,288
Fund Balance - Ending			\$ 11,065

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Audit - Special Revenue Fund - Schedule of Revenues & Expenditures

- Budget and Actual

For The Year Ended April 30, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Property taxes	\$ 10,815	\$ 10,815	\$ 10,537
Interest	5	5	143
Total Revenues	10,820	10,820	10,680
Expenditures			
Recreational Services			
Audit	10,350	10,350	10,350
Total Expenditures	10,350	10,350	10,350
Net Change in Fund Balance	\$ 470	\$ 470	330
Fund Balance - Beginning			3,884
Fund Balance - Ending			\$ 4,214

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

Special Recreation - Special Revenue Fund - Schedule of Revenues & Expenditures

- Budget and Actual

For The Year Ended April 30, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Property taxes	\$ 182,310	\$ 182,310	\$ 198,422
Interest	20	20	1,368
Total Revenues	182,330	182,330	199,790
Expenditures			
Recreational Services			
Wages	23,560	23,560	15,055
Contractual services	223,345	223,345	211,444
Total Expenditures	246,905	246,905	226,499
Net Change in Fund Balance	\$ (64,575)	\$ (64,575)	(26,709)
Fund Balance - Beginning			115,003
Fund Balance - Ending			\$ 88,294

COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

FICA - Special Revenue Fund - Schedule of Revenues & Expenditures

- Budget and Actual

For The Year Ended April 30, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Property taxes	\$ 71,771	\$ 71,771	\$ 77,208
Interest	100	100	458
Total Revenues	71,871	71,871	77,666
Expenditures			
Recreational Services			
FICA	105,000	105,000	96,824
Total Expenditures	105,000	105,000	96,824
Excess (Deficiency) of Revenues			
Over (Under) Expenses	(33,129)	(33,129)	(19,158)
Other Financing Sources (Uses)			
Transfers in	-	-	15,500
Net Change in Fund Balances	\$ (33,129)	\$ (33,129)	(3,658)
Fund Balance - Beginning			29,325
Fund Balance - Ending			\$ 25,667

To: Bob Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday, Executive Director

Date: September 11, 2027

Re: Steam Room Demolition | Item 13C

Recommendation

A motion and a second to allocate \$28,000 plus 10% contingency payable to 1100 E. 31st St. LLC for the removal of the existing steam showers at Community Park Fitness.

Background

Any and all capital improvements at Community Park Fitness are required to be approved by the property owner. The property owner of 1100 E. 31st Street agrees that removing the equipment and fixtures of the existing steam showers will improve the property, even if no additional improvements are made.

The existing showers have been inoperable, closed and sealed since the park district assumed operations in July of 2025. Upon removal of the existing equipment and fixtures, the park district plans to leave that area sealed until additional improvements can be made.

The work contract would be entered into between the contractor and 1100 E. 31st St., with costs being added to the park district's monthly rent. The terms of the agreement do provide the park district the ability to authorize or deny any change orders outside the agreed scope of work. The contractor has agreed to work outside of operating hours to minimize service interruption to our members.

To: Bob Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday, Executive Director

Date: September 11, 2027

Re: Meadowcrest Environmental Study | Item 13D

Recommendation

For Discussion Only

Background

The following pages include the results of the environmental study at the Meadowcrest property. This information will be incorporated into our demolition bid specifications.

LEAD-BASED PAINT INSPECTION REPORT



**1150 MEADOWCREST
LAGRANGE PARK, IL 60526**

Prepared For:



Inspected and Report Prepared By:

examinetics

Date Performed: July 31, 2026

Report Issued: August 1, 2026

Inspector and IDPH License Number: James W. Sundberg, 1743

**Lead Based Paint Inspection
1150 Meadowcrest
LaGrange Park, Illinois 60526**

IDENTIFYING INFORMATION

A lead based paint (LBP) inspection was conducted at the Building, located at 1150 Meadowcrest, LaGrange Park, IL 60526 for the client listed on the cover sheet of this report. The purpose of this inspection was to determine the presence or absence of Lead Based Paint (LBP), as defined by the United States Environmental Protection Agency (USEPA) and the Illinois Department of Public Health (IDPH). This inspection was limited to the accessible exterior and interior areas of the property. The inspection was conducted on July 31, 2026 by James W. Sundberg, an IDPH-licensed Risk Assessor (License Number 1743).

METHODOLOGY

The protocol used for this inspection is based on the practices and procedures in the United States Department of Housing and Urban Development's (HUD) Guidelines for the Evaluation and Control of Lead-Based Paint Hazards in Housing, 2012 (HUD Guidelines), the United States Environmental Protection Agency's (USEPA) 40 CFR Part 745 (Lead; Identification of Dangerous Levels of Lead; Final Rule; January 5, 2001), and the Illinois Department of Public Health Lead Regulations. **All painted, varnished, and shellacked components in selected rooms were inspected for the presence of Lead Based Paint (LBP). Since this was an inspection in preparation for demolition, at least 1 wall per room was tested.**

All components, within the selected rooms, were analyzed via X-Ray Fluorescence Analyzer (XRF) and labeled. The Inspection was conducted utilizing the SciAps X-550 XRF (Serial Number 04828). The XRF fieldwork was conducted in accordance with the guidelines outlined in the EPA Performance Characteristic Sheet (Attached). In addition, please note the report does not label locations as North, East, South, and West. It utilizes A, B, C, and D. For this report, A corresponds to the North Wall of each buildings and rooms. Walls B, C, and D are labeled from A in a clockwise manner. For each building, Wall A is to the North, Wall B is to the East, Wall C is to the South, and Wall D is to the West.

RESULTS

Surface by Surface testing in the selected rooms concluded that most readings were below the United States Environmental Protection Agency (USEPA) and Illinois Department of Public Health (IDPH) Regulatory Level of 1.0 mg/cm². Table I summarizes the generic components, by building, that tested POSITIVE for LBP. All other surfaces tested during this inspection should be considered NEGATIVE for lead based paint.

**TABLE I - 1150 MEADOWCREST, LAGRANGE PARK, IL
COMPONENTS IDENTIFIED WITH LEAD BASED PAINT (LBP)**

LOCATION	COMPONENT	RESPONSE ACTION
Implement Dust Management Practices Throughout Job		
No	Components	Identified with LBP

**Lead Based Paint Inspection
1150 Meadowcrest
LaGrange Park, Illinois 60526**

Beneath this Cover Letter are two reports that sort the same information different ways. The first is a Summary Report and second is a Detailed Report. A Summary Report displays all readings that were at or above the USEPA and IDPH Regulatory Level of 1.0 mg/cm². The Detailed Reports lists all the readings that were taken within a particular room.

APPLICABLE REGULATIONS

WORKER PROTECTION (OSHA)

The United States Occupational Safety and Health Administration (OSHA) considers lead in paint to be any detectable level of lead concentration to be a concern during renovation and demolition activities, as indicated in the OSHA Lead in Construction Standard (29 CFR 1926.62). The purpose of the OSHA Lead in Construction Standard is to protect construction workers from exposure to lead dust and fumes. OSHA is primarily concerned with activities that disturb paints with detectable amounts of lead. Several painted surfaces at the property were determined to contain lead above the OSHA level of concern.

The most effective way to determine if lead dust will be a health concern during renovation is to conduct a Negative Initial Determination (NID) to determine if the amount of generated lead dust would exceed the Permissible Exposure Limit (PEL) for lead dust or fumes. In general, a NID is a measurement of a known, airborne contaminant (e.g., lead) over period of eight hours. If the amount of airborne lead in the area is less than the PEL (as calculated by a qualified laboratory) than nonabatement workers would be allowed to perform the work provided that:

- 1) the NID information is given to the contractor and s/he agrees to it;
- 2) the contractor does not deviate from the process that was measured during the NID; and
- 3) The NID has been performed within the previous 12 months.

SUPPORT INFORMATION

Enclosed in this document, besides inspection reports, are copies of the Lead Paint Inspector's Illinois Department of Public Health (IDPH) Lead Risk Assessor License, and the XRF Performance Characteristic Sheets (PCS).

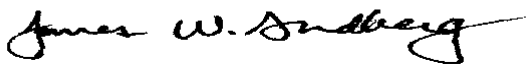
Staff of Bower Group LLC (Bower) have performed the Client requested tasks listed above in a thorough and professional manner consistent with commonly accepted standard industry practices using state of the art practices and best available known technology as of the day of the assessment. Bower cannot guarantee and does not warrant that the LBP Testing has identified all adverse environmental factors and/or conditions affecting the subject property on the date of the Assessment. Bower cannot and will not warrant that that Assessment Testing that was requested by the client will satisfy the dictates of, or provide a legal defense in connection with, any

Lead Based Paint Inspection
1150 Meadowcrest
LaGrange Park, Illinois 60526

environmental laws or regulations. It is the responsibility of the client to know and abide by all applicable laws, regulations, and standards.

This inspection by Bower is solely for the benefit of the client. The results and opinions in this report, based solely upon the conditions found on the property as of the date of the Assessment, will be valid only as of the date of the Assessment. BOWER assumes no obligation to advise the client of any changes in any real or potential lead hazards at this property that may or may not be later brought to our attention.

Thanks again for the opportunity to serve you with this project. Should questions or comments arise, please do not hesitate in contacting me at (630) 601-6962.



James W. Sundberg
IDPH Licensed Risk Assessor, 1743

August 1, 2026

Date

examinetics

August 31, 2026

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

Re: Industrial Hygiene Bulk Asbestos Sampling and Universal Waste Inventory
Project No. 777782

Dear Ms. Cannaday,

On July 27, 2026, Examinetics was contracted by Community Park District of La Grange Park to perform industrial hygiene bulk sampling for asbestos at 1150 Meadowcrest Road in La Grange Park, IL. Mr. Kevin Bailey, Illinois Department of Public Health (IDPH) licensed building inspector (No. 100-09767) performed this survey under the direction of Mr. Brian Rempert, CIH, CSP. On August 17, 2026, Mr. Tony Mauro performed an inventory for universal wastes concerns. This report summarizes sampling procedures and analytical results obtained for your consideration.

Asbestos Content Determination

The positive identification of asbestos in a material or product can only be determined through laboratory analysis. Visual inspection or common knowledge is not a positive test. The asbestos content of suspect material is determined by collecting a bulk sample, and having it analyzed by Polarized Light Microscopy (PLM). The PLM technique determines both the percent and type (Amosite, Chrysotile, etc.) of asbestos in the bulk sample. The U.S. Environmental Protection Agency (EPA) defines an asbestos containing material (ACM) as those materials containing greater than 1% asbestos utilizing this method. It is important to note that the EPA recommends that any nonfriable material which tests negative under the PLM method, also be analyzed under Transmission Electron Microscopy (TEM) to confirm the asbestos content.

Methods of Analysis and Reporting Practices

The bulk sample was analyzed by PLM methods. Results are reported as a percent (%) range of total asbestos present. Sample concentrations are also reported as % asbestos type. Other non-asbestos materials may also be identified. Reported results are a visual estimate by area of asbestos concentration by individual sample (results of heterogeneous samples examined by component are reported as a composite, where applicable). Samples that contain greater than 1% asbestos are reported in 5% ranges. Samples containing less than 1% (<1%) asbestos content are reported as such and additional sample analysis may be recommended to further identify asbestos content. Samples analyzed as containing no detectable asbestos content are reported as "No Asbestos Detected" (ND). Each concentration is (with 95% confidence) subject to statistical limits of precision specified in the analytical method.

Inspection and Sampling Procedures

All inspection procedures and sample collections were conducted in accordance with U.S. EPA guidelines.

An initial walk-through was conducted to familiarize the inspector with the area, and to aid in classifying homogeneous materials (any material to appear uniform in properties such as location, age, color, and texture). During the walk-through, the inspector also develops a sampling strategy for sampling suspect materials.

Suspect ACM was identified and samples were collected and placed into separate, sealed Whirl-Pak bags. The suspect ACM was wetted with amended water prior to sampling to protect the inspector from potential exposure or accidental fiber release.

Each sample was individually numbered, and sample information was entered onto a field data sheet. Sample tools were decontaminated after each sample collection. The samples were delivered to Hero Optics LLC, a National Voluntary Laboratory Accreditation Program (NVLAP) accredited laboratory for analysis, each accompanied by a completed chain-of-custody.

Quality Control

Hero Optics, LLC. is accredited by and follows assurance guidelines set by the National Voluntary Laboratory Accreditation Program (NVLAP) - Lab Code: 600360-0.

Results

Sample results indicate that thirty-nine (39) of the fifty-nine (59) samples collected tested positive for the presence for asbestos. Sample numbers, area location, material description, and results are located in the Sample Survey Summary Table 1.

Laboratory results are included in the attachment.

Any unknown materials, or in any locations currently inaccessible, are to be considered Presumed Asbestos-Containing Materials (PACM) until laboratory results can confirm otherwise.

Universal Wastes

Universal waste is a special category of hazardous waste subject to simpler and more relaxed handling, storage, and transportation rules to encourage recycling and proper disposal. Universal waste is governed through federal guidelines of the US EPA Universal Waste Program.

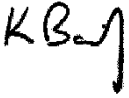
Observed universal wastes are listed in Table 2.

*August 31, 2026
Community Park District of La Grange Park
Project No. 777782*

If you have any questions regarding our services, please do not hesitate to contact me at (219) 473-0600.

Sincerely,

Examinetics

A handwritten signature in black ink, appearing to read 'KB' followed by a stylized flourish.

Kevin Bailey

Attachments: Sample Survey Summary Table
Universal Wastes Table
Laboratory Results

ATTACHMENT 1

Sample Survey Summary Table

TABLE 1
BULK SAMPLE SUMMARY TABLE
1150 MEADOWCREST ROAD
LA GRANGE PARK, ILLINOIS
JULY 27TH, 2026

Sample No.	Material Location	Material Description	Asbestos Type Percentage	Photo
01	South Corridor	9" Dark Gray Floor Tile	Chrysotile 9%	
01A	South Corridor	Coinciding Mastic	Chrysotile 3%	
02	South Corridor	9" Light Gray Floor Tile	Chrysotile 9%	
02A	South Corridor	Coinciding Mastic	Chrysotile 3%	
03	South Corridor	Cream Vinyl Baseboard	ND	No Photo
03A	South Corridor	Coinciding Glue	ND	
04	South Corridor	12" Ceiling Tile	Amosite 5%	
05	South Chapel Area	Interior Window Caulk	ND	

TABLE 1
BULK SAMPLE SUMMARY TABLE
1150 MEADOWCREST ROAD
LA GRANGE PARK, ILLINOIS
JULY 27TH, 2026

Sample No.	Material Location	Material Description	Asbestos Type Percentage	Photo
06	South Chapel Area	9" Rust Colored Floor Tile	Chrysotile 9%	
06A	South Chapel Area	Coinciding Mastic	Chrysotile 3%	
07	Center of Chapel	9" Rust Colored Floor Tile	Chrysotile 9%	
07A	Center of Chapel	Coinciding Mastic	Chrysotile 3%	
08	North Chapel Area	9" Rust Colored Floor Tile	Chrysotile 9%	
08A	North Chapel Area	Coinciding Mastic	Chrysotile 3%	
09	Kitchen	9" Dark Brown Floor Tile	Chrysotile 9%	
09A	Kitchen	Coinciding Mastic	Chrysotile 3%	
10	Storage North of Kitchen	9" Dark Brown Floor Tile	ND	

TABLE 1
BULK SAMPLE SUMMARY TABLE
1150 MEADOWCREST ROAD
LA GRANGE PARK, ILLINOIS
JULY 27TH, 2026

Sample No.	Material Location	Material Description	Asbestos Type Percentage	Photo
10A	Storage North of Kitchen	Coinciding Mastic	Chrysotile 3%	
11	Kitchen	Sink Undercoat	Chrysotile 4%	
12	Chapel East Wall	Interior Window Caulk	Chrysotile 4%	No Photo
13	Chapel Stage	Brown Vinyl Baseboard	NAD	
13A	Chapel Stage	Coinciding Glue	NAD	
14	Southwest Room	9" Green Floor Tile	Chrysotile 9%	
14A	Southwest Room	Coinciding Mastic	Chrysotile 3%	
15	Southwest Room	9" Green Floor Tile	Chrysotile 9%	
15A	Southwest Room	Coinciding Mastic	Chrysotile 3%	

TABLE 1
BULK SAMPLE SUMMARY TABLE
1150 MEADOWCREST ROAD
LA GRANGE PARK, ILLINOIS
JULY 27TH, 2026

Sample No.	Material Location	Material Description	Asbestos Type Percentage	Photo
16	Southwest Room	Cream Vinyl Baseboard	NAD	No Photo
16A	Southwest Room	Coinciding Glue	NAD	
17	West Corridor	9" Dark Grey Floor Tile	Chrysotile 9%	Same as Sample 01 & 01A
17A	West Corridor	Coinciding Mastic	Chrysotile 3%	
18	West Room	9" Beige Floor Tile	Chrysotile 9%	
18A	West Room	Coinciding Mastic	Chrysotile 3%	
19	West Room	9" Beige Floor Tile	Chrysotile 9%	
19A	West Room	Coinciding Mastic	Chrysotile 3%	
20	West Room	9" Beige Floor Tile	Chrysotile 9%	

TABLE 1
BULK SAMPLE SUMMARY TABLE
1150 MEADOWCREST ROAD
LA GRANGE PARK, ILLINOIS
JULY 27TH, 2026

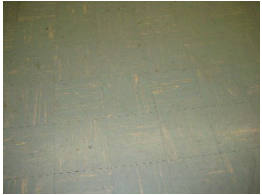
Sample No.	Material Location	Material Description	Asbestos Type Percentage	Photo
20A	West Room	Coinciding Mastic	Chrysotile 3%	Same as Sample 18 Area
21	West Room	Cream Vinyl Baseboard	ND	No Photo
21A	West Room	Coinciding Glue	ND	
22	Storage North of Kitchen	Black Vinyl Baseboard	ND	No Photo
22A	Storage North of Kitchen	Coinciding Glue	ND	
23	West Room	12" Ceiling Tile	Amosite 5%	Same as Sample 04
24	West Room	12" Ceiling Tile	Amosite 5%	
25	Southwest Room	9" Green Floor Tile	Chrysotile 9%	
25A	Southwest Room	Coinciding Mastic	Chrysotile 3%	

TABLE 1
BULK SAMPLE SUMMARY TABLE
1150 MEADOWCREST ROAD
LA GRANGE PARK, ILLINOIS
JULY 27TH, 2026

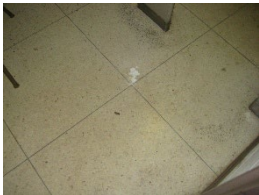
Sample No.	Material Location	Material Description	Asbestos Type Percentage	Photo
26	Southwest Room	9" Green Floor Tile	Chrysotile 9%	Same as Sample 25 & 25A
26A	Southwest Room	Coinciding Mastic	Chrysotile 3%	
27	Slop Sink Room	Pipe Insulation	ND	
28	Mechanical Room	Pipe Insulation	ND	
29	Mechanical Room	Pipe Insulation	ND	
30	Men's Washroom	Terrazzo Flooring	ND	
31	Men's Washroom	Plaster Ceiling	ND	
32	Men's Washroom	Plaster Ceiling	ND	

TABLE 1
BULK SAMPLE SUMMARY TABLE
1150 MEADOWCREST ROAD
LA GRANGE PARK, ILLINOIS
JULY 27TH, 2026

Sample No.	Material Location	Material Description	Asbestos Type Percentage	Photo
33	Southwest Door	Exterior Door Caulk	ND	
34	South Chapel Doors	Exterior Door Caulk	ND	No Photo
35	South Windows	Exterior Window Caulk	Chrysotile 4%	
36	North Windows	Exterior Window Glaze	Chrysotile 4%	No Photo
37	North Windows	Exterior Window Glaze	Chrysotile 4%	No Photo
38	North Windows	Exterior Window Caulk	Chrysotile 4%	No Photo
39	North Windows	Exterior Window Caulk	Chrysotile 4%	No Photo

NAD – No asbestos detected

BOLD – Indicates a Positive Result for Asbestos Containing Material

ATTACHMENT 2

Universal Wastes Table

August 31, 2026
Community Park District of La Grange Park
Project No. 777782

TABLE 2
UNIVERSAL WASTE SUMMARY TABLE
1150 MEADOWCREST ROAD
LA GRANGE PARK, ILLINOIS
JULY 27TH, 2026

Item	Notes	Location(s)	Approximate Quantity*
Exit Signs	Bulbs, batteries	Throughout	6
Smoke Detectors	Batteries, possible radioactive isotope	Throughout	18
Emergency lights	Bulbs, batteries	Hallways	3
Fluorescent bulbs	4' bulbs	Throughout	92
Ballasts	4' fixtures	Throughout	46
Fire Extinguishers		Hallway	2

8Quantities are approximate and provided quantities are not guaranteed and are subject to change due to building use after the time of inspection.

ATTACHMENT 3

Laboratory Results



Hero Optics LLC
4433 W Touhy Avenue, Suite 215
Lincolnwood, IL 60712
Phone: (224) 529-1178
Email: Henry@Heroopticsllc.com

NVLAP Lab Code: 600360-0

Asbestos Analysis of Bulk Materials by Polarized Light Microscopy

Method: EPA –Appendix E to Subpart E of Part 763 and EPA 600/R-93/116 Method for the
Determination of Asbestos in Bulk Building Materials

Work Order: 4978

Prepared for:

Pekron Consulting, Inc.
1404 119th Street
Whiting, Indiana 46394
Phone: (219) 473-0600
Email: brian.rempert@examinetics.com

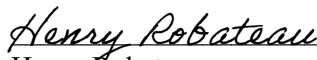
Date of Receipt: 7/29/2026
Date of Analysis: 7/30/2026
Date of Report: 7/30/2026

Regarding:

La Grange Park District
La Grange, IL
Project Number: 77782
P.O.#: 77782

All samples were received in acceptable condition unless noted. The results relate only to the samples as received and tested.

Approved by:


Henry Robateau
Senior Microscopist

The results include an inherent uncertainty of measurement associated with estimating percentages by PLM. Measurement uncertainty data can be provided when requested. Inhomogeneous materials with multiple layers are reported per our SOP unless requested by the customer. The test report shall not be reproduced except in full, without written approval of Hero Optics LLC. The report must not be used by the customer to claim product certification, approval, or endorsement by NVLAP, NIST, or any agency of the federal government. The information contained in this report is confidential and intended only for use by the individual or entities named above. Hero Optics LLC reserves the right to dispose of all samples after a period of sixty (60) days, according to all state and federal guidelines, unless otherwise specified.



Hero Optics LLC
4433 W Touhy Avenue, Suite 215
Lincolnwood, IL 60712
Phone: (224) 529-1178
Email: Henry@Heroopticsllc.com

NVLAP Lab Code: 600360-0

Asbestos Analysis of Bulk Materials by Polarized Light Microscopy

Method: EPA – Appendix E to Subpart E of Part 763 and EPA 600/R-93/116 Method for the Determination of Asbestos in Bulk Building Materials

Work Order: 4978

Turnaround Time: 5 Days

Customer: Pekron Consulting, Inc.
1404 119th Street
Whiting, Indiana 46394

Project Name: LaGrange Park District

Date of Receipt: 7/29/2026

Project Location: LaGrange, IL

Date of Analysis: 7/30/2026

Project Number: 77782/PO#77782

Date of Report: 7/30/2026

Laboratory ID	Customer ID	Description	Color	Asbestos % Type	Fibrous Non-Asbestos %
4978-001	1	Floor Tile	Gray	Chrysotile 9%	NOF
4978-002	01A	Mastic	Black	Chrysotile 3%	NOF
4978-003	2	Floor Tile	Gray	Chrysotile 9%	NOF
4978-004	02A	Mastic	Black	Chrysotile 3%	NOF
4978-005	3	Baseboard	Tan	ND	NOF
4978-006	03A	Glue	Tan/Brown	ND	NOF
4978-007	4	Ceiling Tile	Gray	Amosite 5%	NOF
4978-008	5	Caulk	Gray	ND	NOF
4978-009	6	Floor Tile	Brown	Chrysotile 9%	NOF
4978-010	06A	Mastic	Black	Chrysotile 3%	NOF
4978-011	7	Floor Tile	Brown	Chrysotile 9%	NOF
4978-012	07A	Mastic	Black	Chrysotile 3%	NOF
4978-013	8	Floor Tile	Brown	Chrysotile 9%	NOF
4978-014	08A	Mastic	Black	Chrysotile 3%	NOF
4978-015	9	Floor Tile	Red	Chrysotile 9%	NOF

ND= Not Detected/Not Present

NA= Not Analyzed

NOF= No Other Fiber

Analyzed by:
Henry Robateau
Senior Microscopist



Hero Optics LLC
4433 W Touhy Avenue, Suite 215
Lincolnwood, IL 60712
Phone: (224) 529-1178
Email: Henry@Heroopticsllc.com

NVLAP Lab Code: 600360-0

Asbestos Analysis of Bulk Materials by Polarized Light Microscopy

Method: EPA – Appendix E to Subpart E of Part 763 and EPA 600/R-93/116 Method for the Determination of Asbestos in Bulk Building Materials

Work Order: 4978

Turnaround Time: 5 Days

Customer: Pekron Consulting, Inc.
1404 119th Street
Whiting, Indiana 46394

Project Name: LaGrange Park District

Date of Receipt: 7/29/2026

Project Location: LaGrange, IL

Date of Analysis: 7/30/2026

Project Number: 77782/PO#77782

Date of Report: 7/30/2026

Laboratory ID	Customer ID	Description	Color	Asbestos % Type	Fibrous Non-Asbestos %
4978-016	09A	Mastic	Black	Chrysotile 3%	NOF
4978-017	10	Floor Tile	Red	ND	NOF
4978-018	10A	Mastic	Black	Chrysotile 3%	NOF
4978-019	11	Sink Undercoat	Purple	Chrysotile 4%	NOF
4978-020	12	Caulk	Gray	Chrysotile 4%	NOF
4978-021	13	Baseboard	Brown	ND	NOF
4978-022	13A	Glue	Brown	ND	NOF
4978-023	14	Floor Tile	Gray	Chrysotile 9%	NOF
4978-024	14A	Mastic	Black	Chrysotile 3%	NOF
4978-025	15	Floor Tile	Gray	Chrysotile 9%	NOF
4978-026	15A	Mastic	Black	Chrysotile 3%	NOF
4978-027	16	Baseboard	Beige	ND	NOF
4978-028	16A	Glue	Tan/Brown	ND	NOF
4978-029	17	Floor Tile	Gray	Chrysotile 9%	NOF
4978-030	17A	Mastic	Black	Chrysotile 3%	NOF

ND= Not Detected/Not Present

NA= Not Analyzed

NOF= No Other Fiber

Analyzed by:
Henry Robateau
Senior Microscopist



Hero Optics LLC
4433 W Touhy Avenue, Suite 215
Lincolnwood, IL 60712
Phone: (224) 529-1178
Email: Henry@Heroopticsllc.com

NVLAP Lab Code: 600360-0

Asbestos Analysis of Bulk Materials by Polarized Light Microscopy

Method: EPA – Appendix E to Subpart E of Part 763 and EPA 600/R-93/116 Method for the Determination of Asbestos in Bulk Building Materials

Work Order: 4978

Turnaround Time: 5 Days

Customer: Pekron Consulting, Inc.
1404 119th Street
Whiting, Indiana 46394

Project Name: LaGrange Park District

Date of Receipt: 7/29/2026

Project Location: LaGrange, IL

Date of Analysis: 7/30/2026

Project Number: 77782/PO#77782

Date of Report: 7/30/2026

Laboratory ID	Customer ID	Description	Color	Asbestos % Type	Fibrous Non-Asbestos %
4978-031	18	Floor Tile	Tan	Chrysotile 9%	NOF
4978-032	18A	Mastic	Black	Chrysotile 3%	NOF
4978-033	19	Floor Tile	Tan	Chrysotile 9%	NOF
4978-034	19A	Mastic	Black	Chrysotile 3%	NOF
4978-035	20	Floor Tile	Tan	Chrysotile 9%	NOF
4978-036	20A	Mastic	Black	Chrysotile 3%	NOF
4978-037	21	Baseboard	Beige	ND	NOF
4978-038	21A	Glue	Tan/Brown	ND	NOF
4978-039	22	Baseboard	Black	ND	NOF
4978-040	22A	Glue	Brown	ND	NOF
4978-041	23	Ceiling Tile	Gray	Amosite 5%	NOF
4978-042	24	Ceiling Tile	Gray	Amosite 5%	NOF
4978-043	25	Floor Tile	Blue	Chrysotile 9%	NOF
4978-044	25A	Mastic	Black	Chrysotile 3%	NOF
4978-045	26	Floor Tile	Blue	Chrysotile 9%	NOF

ND= Not Detected/Not Present

NA= Not Analyzed

NOF= No Other Fiber

Analyzed by:
Henry Robateau
Senior Microscopist



Asbestos Analysis of Bulk Materials by Polarized Light Microscopy

Method: EPA – Appendix E to Subpart E of Part 763 and EPA 600/R-93/116 Method for the Determination of Asbestos in Bulk Building Materials

Turnaround Time: 5 Days

Customer: Pekron Consulting, Inc.
1404 119th Street
Whiting, Indiana 46394

Project Name: LaGrange Park District
Project Location: LaGrange, IL
Project Number: 77782/PO#77782

Date of Receipt: 7/29/2026

Date of Analysis: 7/30/2026

Date of Report: 7/30/2026

ND= Not Detected/Not Present
NA= Not Analyzed
NOF= No Other Fiber

Analyzed by:
Henry Robateau
Senior Microscopist



(PLM) [Point Count 400] [Point Count 1000] [Direct Exam]

[RUSH]

[6 Hours]

[12 Hours]

[1 Day]

[2 Days]

[3 Days]

[5 Days]

Page: 1 of 4

Circle Analysis and Turn Around Time

Chain of Custody

Customer Name: Examinetics / Pekran

Address: 1404 119th St

City, State, Zip Code: Whiting, IN

Phone: 219-473-0600

Email: _____

Contact Name: Brian Rempert

Project Name: LaGrange Park

District

Project Location: LaGrange, IL

Project Number: 77782

P.O. #: 77782

Customer Sample ID	Collect Date	Sample Description	Comments
01	7/27/26	9" Floor Tile	Please email results to brian.rempert@examinetics.com , David.mastey@examinetics.com , ton.sangiacomo@examinetics.com , kevin.bailey@examinetics.com
01A	7/27/26	Coinciding Mastic	
02	7/27/26	9" Floor Tile	
02A	7/27/26	Coinciding Mastic	
03	7/27/26	Vinyl Baseboard	
03A	7/27/26	Coinciding Glue	
04	7/27/26	12" Ceiling Tile	
05	7/27/26	Interior Window Caulk	
06	7/27/26	9" Floor Tile	
06A	7/27/26	Coinciding Mastic	
07	7/27/26	9" Floor Tile	
07A	7/27/26	Coinciding Mastic	
08	7/27/26	9" Floor Tile	
08A	7/27/26	Coinciding Mastic	
09	7/27/26	9" Floor Tile	
09A	7/27/26	Coinciding Mastic	
10	7/27/26	9" Floor Tile	
10A	7/27/26	Coinciding Mastic	

Released By: _____

Received By: _____

Date/Time: 7/27/26

Date/Time: 7/27/26 10:30am (UTC)

Work Order #:

4978

[RUSH]

[6 Hours]

[12 Hours]

[1 Day]

[2 Days]

[3 Days]

[5 Days]

Circle Analysis and Turn Around Time

[PLM]

[Point Count 400]

[Point Count 1000]

[Direct Exam]

Page: 2 of 4

routine

Customer Name: Examinetics / Pekron

Address: 1404 119th St

City, State, Zip Code: Whiting, IN

Phone: 219-473-0600

Email: _____

Contact Name: Brian Rempert

Project Name: LaGrange Park District

Project Location: LaGrange, IL

Project Number: 77782

P.O. #: 77782

Customer Sample ID	Collect Date	Sample Description	Comments
I1	7/27/26	Sink Undercoat	Please email results to brian.rempert@examinetics.com , David.mastey@examinetics.com , ron.sangiocomo@examinetics.com , kevin.bailey@examinetics.com
I2	7/27/26	Interior Window Caulk	
I3	7/27/26	Vinyl Baseboard	
I3A	7/27/26	Coinciding Glue	
I4	7/27/26	9" Floor Tile	
I4A	7/27/26	Coinciding Mastic	
I5	7/27/26	9" Floor Tile	
I5A	7/27/26	Coinciding Mastic	
I6	7/27/26	Vinyl Baseboard	
I6A	7/27/26	Coinciding Glue	
I7	7/27/26	9" Floor Tile	
I7A	7/27/26	Coinciding Mastic	
I8	7/27/26	9" Floor Tile	
I8A	7/27/26	Coinciding Mastic	
I9	7/27/26	9" Floor Tile	
I9A	7/27/26	Coinciding Mastic	
I20	7/27/26	9" Floor Tile	
I20A	7/27/26	Coinciding Mastic	

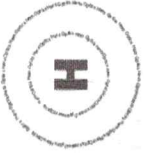
Released By: 

Received By: _____

Date/Time: 7-27-26

Date/Time: 7/27/26 @ 10:30am (AP)

Work Order #: 46778



[PLM] [Point Count 400] [Point Count 1000] [Direct Exam]

[RUSH]

[6 Hours] [12 Hours] [1 Day]

[2 Days] [3 Days] [5 Days]

Page: 3 of 4

routine

Circle Analysis and Turn Around Time

Chain of Custody

Customer Name: Examinetics

Address: 1404 119th St

City, State, Zip Code: Whiting, IN

Phone: 219-473-0600

Email: _____

Contact Name: Brian Rempert

Project Name: LaGrange Park

District

Project Location: LaGrange, IL

Project Number: 77782

P.O. #: 77782

Customer Sample ID	Collect Date	Sample Description	Comments
21	7/27/26	Vinyl Baseboard	Please email results to brian.rempert@examinetics.com , David.mastey@examinetics.com , ron.sangiocomo@examinetics.com , kevin.bailey@examinetics.com
21A	7/27/26	Coinciding Glue	
22	7/27/26	Vinyl Baseboard	
22A	7/27/26	Coinciding Glue	
23	7/27/26	12" Ceiling Tile	
24	7/27/26	12" Ceiling Tile	
25	7/27/26	9" Floor Tile	
25A	7/27/26	Coinciding Mastic	
26	7/27/26	9" Floor Tile	
26A	7/27/26	Coinciding Mastic	
27	7/27/26	Pipe Elbow	
28	7/27/26	Pipe Elbow	
29	7/27/26	Pipe Elbow	
30	7/27/26	Terrazzo Flooring	
31	7/27/26	Plaster Ceiling	
32	7/27/26	Plaster Ceiling	
33	7/27/26	Exterior Door Caulk	
34	7/27/26	Exterior Door Caulk	

Released By: KBJ

Received By: [Signature]

Date/Time: 7-27-26

Date/Time: 7/27/26 @ 10:30am (UPS)

Work Order #:

4978

of

City, State, Zip Code: Whiting, IN
Phone: 219-473-0600
Email: _____

Released By: 	Date/Time: 7-27-26	Work Order #: 4978
Received By: 	Date/Time: 7/29/26 @ 10:30am (UPS)	