

**AGENDA**  
**REGULAR PARK DISTRICT BOARD MEETING**  
**COMMUNITY PARK DISTRICT of La GRANGE PARK**  
**1501 BARNSDALE ROAD, La GRANGE PARK, ILLINOIS**  
**AUGUST 10, 2015**  
**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 shall offer high quality, affordable and accessible park and recreation facilities, programs and services in a financially responsible manner.
4. Additions/Deletions to Agenda
5. Approve Board Meeting Minutes
  - A. Regular Meeting of July 13, 2015
  - B. Executive Session Meeting of July 13, 2015
6. Recognition of Visitors
  - A. Water Fountain Presentation by Tim Albores
  - B. Lauterbach & Amen: 2015 Annual Financial Statement
7. Staff Reports
  - A. Executive Director
  - B. Building & Grounds
  - C. Superintendent of Recreation
  - D. Recreation Supervisor
  - E. Recreation Supervisor - Marketing
  - F. Office Manager
  - G. Safety Coordinator
  - H. Financial Consultant
8. Approve Monthly Disbursements
9. Unfinished Business
  - A. Approve 2015 Annual Financial Statement
  - B. Update on Memorial Park Projects
10. New Business
  - A. Veterans Memorial Community Representative
  - B. Consider Approval of Contract for Phase 1 Environmental Study
  - C. Consider Approval of Using SSCI for Background Checks

11. Open Forum

- A. Comments from the Floor
- B. Comments from Commissioners
- C. Comments from the President

12. Adjournment

Date: July 30, 2015  
To: Community Park District Board of Commissioners  
From: Aleks Briedis, Executive Director  
RE: Weekly report

#### Approve Board Meeting Minutes

The Executive Session Minutes will be sent in a separate e-mail.

#### Recognition of Visitors

A couple of articles regarding drinking fountains are included in your packet that were sent to me by Tim Albores. He will give the Board a presentation.

Representatives from Lauterbach & Amen will give a presentation on the financial audit.

#### Unfinished Business

A formal vote needs to be taken to accept the 2015 Annual Financial Report.

#### New Business

A position description for the Veterans Memorial Community Representative is included in your packet. We can discuss it at the meeting and if the Board so desires, can approve it and appoint an individual or table it to a future meeting.

A bid tabulation for the Phase 1 Environmental Study is included in the packet. If you would like to review any of the proposals, please let me know and I will e-mail them to you or bring a copy to the meeting. The proposals include the evaluation of both the 543 Beach property and the railroad parcel. This study is highly recommended to minimize liability. A fact sheet from PDRMA is also included in the packet.

An e-mail explaining SSCI background program is included in the packet. I have previously used this company in the past and have been very pleased. Approximately 40 background checks are done a year, 30 staff and 10 volunteer. We currently pay \$10 for the Illinois State Police check and we would continue this check as required by law through SSCI, costing \$28.50 for staff. Volunteer checks would cost us \$18.50. This would increase our cost by approximately \$640 per year ( $30 \times \$18.50 + 10 \times \$8.50$ ) over the approximately \$400 we currently spend. I believe the cost is worth the extra protection to our participants.

Minutes- Draft  
Regular Meeting of the Board of Commissioners  
Community Park District of La Grange Park  
July 13, 2015

1. CALL TO ORDER & ROLL CALL

President Boyd called the meeting to order in room 101 of the Recreation Center, 1501 Barnsdale Road, La Grange Park, IL at 6:31 p.m. Other Commissioners present were Bob Corte, Jeff Kilrea, and Tim Ogden. Also present was Executive Director Aleks Briedis, Maintenance Supervisor Martin Healy, Superintendent of Recreation Dean Carrara, Office Manager Peggy Ronovsky, Recreation Supervisor Darla Goudeau, and Financial Coordinator Phil Mesi.

2. PLEDGE OF ALLEGIANCE

3. PARK DISTRICT MISSION

President Boyd recited as follows: The Community Park District of La Grange Park shall offer high quality, affordable and accessible park and recreation facilities, programs and services in a financially responsible manner.

4. ADDITIONS/DELETIONS TO AGENDA

Under New Business, item C, engagement letter and receipt of retainer from Slutzky & Blumenthal should be added to the agenda. Also move presentations under New Business to Recognition of Visitors.

5. APPROVE MEETING MINUTES

Commissioner Ogden made a motion; seconded by Commissioner Kilrea to approve the June 8, 2015 regular meeting minutes as amended. MOTION CARRIED. There was no further discussion and the motion passed unanimously by voice vote.

6. RECOGNITION OF VISITORS

Paul Kash of AYSO and Susan Friend of SEASPAR were in attendance.

Paul Kash presented a check donation in the amount of \$1,500.00 to the Board and Park District staff for usage of the fields. He discussed the background of AYSO, explaining there are 2,500 children that play in the league, where about 500-600 players are from La Grange Park. AYSO has been using Robinhood Park, Yena Park, and Memorial Park. This is less parks than other villages, but he feels as long as the community is providing what they can, he is content. They have been using Memorial Park more because of the new advanced teams. Mr. Kash was hoping this donation will help cover the costs of the wear and tear of the fields. AYSO feels the relationship with La Grange Park Little League has improved within the past couple of years.

Susan Friend of SEASPAR discussed basic program highlights to the Board and staff. She explained the newest sport with SEASPAR is powerlifting, where there are currently five participants. All five powerlifters went to competition and each placed. In total, the five participants brought home 13 out of 15 medals. Another exciting event was one of the basketball teams had the opportunity to play during a time out at a Chicago Bulls game at the United Center. This is the first year that the self sustaining program, Eagles, have their own separate camp brochure. Day camps are for six weeks, and then two weeks following, they have half-day day camps. SEASPAR participated in the Eyes for the Skies fest in Lisle, which included a wheelchair accessible hot air balloon ride for participants. The Lemont Park District joined SEASPAR May 1st, which brings a wealth of facilities for participants to use. Participants were also able to see the Stanley Cup as it took a visit to the Lemont Park District. Susan passed around pictures of the Wonders Facility. She stated that Executive Director Aleks Briedis has been very involved with SEASPAR even with the short time he has been at the District and thanked him for that. She briefly discussed year to date profits. Member contributions as of June 1, 2015 composed of about 59% of operational costs. The District's contribution amount decreased \$3000 from the previous year. In general, SEASPAR and the District have a good, strong, open relationship and they appreciate all of the support they receive. Recreation Supervisor Darla Goudeau asked if SEASPAR works with the hearing impaired. Susan stated that they do. President Boyd stated SEASPAR is a fabulous organization and is happy to be involved and that the organization is very important to the Community Park District of LaGrange Park.

## 7. STAFF REPORTS

### A. EXECUTIVE DIRECTOR

A written report provided prior to the meeting was introduced by Executive Director Aleks Briedis. In addition to his report, he informed the Board that he has received a lot of phone calls and emails regarding the removal of the drinking fountains at the parks. He informed the residents that called and emailed that the Board decided years ago not to replace the broken fountains. Director Briedis will be going downtown to meet with Stephanie Milito of Cook County and other County staff to discuss the Beach Oak property. He also found out the Railroad will have their attorney in attendance, along with Rick Tarulis via phone conference. Commissioner Ogden asked if there will be a resolution at this meeting and Director Briedis assured that the District will be getting the property. The meeting is to discuss the timing and order of how to divide the parcel to give the tracks to the railroad. He informed the Board that in about 3 weeks we should have the purchase certificate and then we will be able to petition the courts to get the tax deed. He gave an update on the hockey nets that were placed at Yena park by request of resident Anthony Kaliterna. Unfortunately, two separate nets have been placed and both have been taken from the park and not returned. Commissioner Corte asked if AYSO uses Stone Monroe and Superintendent of Recreation Carrara said it's only used for practices. Director Briedis also included details of the police report in his weekly report.

**B. BUILDINGS & GROUNDS**

A written report provided prior to the meeting was introduced by Maintenance Supervisor Martin Healy. Adding to the police report, he said there was quite a bit of graffiti at Beach Oak Park that included deep carvings on the equipment. There was also graffiti at Hanesworth Park, but it wasn't as bad. He said between the two locations, it took a total of five man hours to remove it. President Boyd asked if there were any problems with fireworks over the Fourth of July and he said there was a lot of clean up, especially at Robinhood, but no damage. President Boyd said when she went passed the Veterans Memorial, there was tree/leaf debris in the drains. Maintenance Supervisor stated it was most likely already cleaned up by now.

**C. SUPERINTENDENT OF RECREATION**

A written report provided prior to the meeting was introduced by Superintendent of Recreation Dean Carrara. He said this has been the worst summer he has ever had because of all the rain we've had. So many classes, camps, and leagues have been cancelled or need makeups. The annual White Sox game was last Tuesday and it was really cold but everyone had a nice time. The brochure went to the printer today. President Boyd asked why the Senior Club is losing money and both Superintendent of Recreation Carrara and Executive Director Briedis stated that Senior Clubs are not expected to make a profit.

**D. RECREATION SUPERVISOR**

A written report provided prior to the meeting by Recreation Supervisor Darla Goudeau. She said she is hoping that this Wednesday it will not rain as the cover band is ABBA. As it is disappointing Market Day closed, Ready Teddy found another company for the holiday fundraiser. The Board asked about enrollment for preschool and Darla said she would like to see higher numbers and is anticipating an enrollment surge in the near future.

**E. MARKETING SUPERVISOR**

A written report provided prior to the meeting by Marketing Supervisor Dave Romito was introduced by Executive Director Briedis. There were no questions or comments. President Boyd thanked Marketing Supervisor Romito for making sure the concert series was in the Village's e-briefs.

**F. OFFICE MANAGER**

A written report provided prior to the meeting was introduced by Office Manager Peggy Ronovsky. She brought sample shirts for the Board to look at. Currently it was men sizes only and the women sizes will arrive shortly. She asked if the Board could write down the size shirt they want before the end of the meeting so she can place the order. There are two different styles/colors of shirts and was thinking to have the Board have one style and the staff have the other style to differentiate at events.

G. SAFETY COORDINATOR

A written report provided prior to the meeting by Safety Coordinator Megan Jadron was introduced by Executive Director Aleks Briedis. There were no questions or comments.

H. FINANCIAL COORDINATOR

Financial statements provided prior to the meeting for the month ending June 30, 2015 were introduced by Financial Consultant Phil Mesi. He informed the Board that they are in the preliminary portion of the audit and will have it ready for the August meeting. Commissioner Kilrea asked if it is possible to make check payments electronically. Both Office Manager Ronovsky and Financial Coordinator Mesi said it can be done, but needs to be updated in the policy. Recommendation was made to talk to attorney Rick Tarulis to make sure we can do electronic checks over paper checks.

8. APPROVE MONTHLY DISBURSEMENTS

A motion was made by Commissioner Kilrea; seconded by Commissioner Corte to approve the monthly disbursements in the amount of \$143,713.81. MOTION CARRIED. There was no further discussion and the motion passed 4-0 by roll call vote.

9. UNFINISHED BUSINESS

A. UPDATE ON MEMORIAL PARK PROJECTS

There are no updates at this time.

10. NEW BUSINESS

A. AYSO PRESENTATION – PAUL KASH

This item was discussed during Recognition of Visitors.

B. SEASPAR PRESENTATION – SUSAN FRIEND

This item was discussed during Recognition of Visitors.

C. ENGAGEMENT LETTER AND RECEIPT OF RETAINER

Attorney Rick Tarulis recommended Slutzky & Blumenthal to petition the court for the tax deed for the Beach Oak parcel. This firm specifically focuses on tax deeds and has worked with Cook County previously. Ballpark for the overall cost is somewhere between \$1500 and \$4000 spread over the next three to five years. We are currently obtaining prices for the Phase 1 Environment Study. President Boyd asked if the Railroad will contribute towards the cost, and Director Briedis said he didn't think so.

Commissioner Ogden made the motion to hire Slutzky & Blumenthal; seconded by Commissioner Corte to approve the engagement letter and hiring to handle the tax deed regarding the property of Beach Oak property. MOTION CARRIED. There was no further discussion and the motion passed 4-0 by roll call vote.

## 11. OPEN FORUM

### A. COMMENTS FROM THE FLOOR

Susan Friend agrees that the rain has been a pill. She also added SEASPAR received a donation from Claredon Hills Lions Club and were able to purchase a new bus.

### B. COMMENTS FROM COMMISSIONERS

There were no comments from the Commissioners.

### C. COMMENTS FROM PRESIDENT

President Boyd sent letters to all members of the Veterans Committee thanking them for their service and informing them that the committee has been disbanded. In regards to a conversation during last week, she invited Elk Grove Village friends to this week's concert as it is a great band playing ABBA music. She thanked everyone for working on the agenda this month. In regards to user fees with AYSO, we hope that we never have to go there. She also hopes AYSO continues with a yearly donation.

## 12. ADJOURN TO EXECUTIVE SESSION

In accordance with the Open Meetings Act under Section 2 (c)(21) to discuss minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06

A motion was made by Commissioner Kilrea; seconded by Commissioner Ogden to adjourn the regular meeting at 7:40 p.m. There was no further discussion and motion passed unanimously by voice vote.

## 13. RECONVENE OPEN MEETING & ROLL CALL

President Boyd reconvened the open meeting at 7:50 p.m. Other Commissioners present were Jeff Kilrea, Bob Corte, and Tim Ogden. Also present was Executive Director Aleks Briedis.

## 14. EXECUTIVE SESSION MINUTES

A motion was made by Commissioner Kilrea; seconded by Commissioner Corte not to release any executive session minutes that were reviewed. There was no further discussion and motion passed unanimously by voice vote.

## 15. ADJOURNMENT

A motion was made by Commissioner Corte; seconded by Commissioner Kilrea to adjourn the regular meeting at 7:52 p.m. There was no further discussion and motion passed unanimously by voice vote.





208

## U.S. Kids Not Drinking Enough Water Each Day

Under-hydration can pose real health risks for children, study authors say



THURSDAY, June 11, 2015 (HealthDay News) -- Many American children and teens aren't consuming enough liquids -- especially water -- and that lack of hydration could affect their physical and mental health, a new study suggests.

The findings "highlight a potential health issue that has not been given a whole lot of attention in the past," study author Erica Kenney, a postdoctoral research fellow in social and behavioral sciences at the Harvard School of Public Health, said in a Harvard news release.

"Even though for most of these kids this is not an immediate, dramatic health threat, this is an issue that could really be reducing quality of life and well-being for many, many children and youth," she added.

One expert in child health agreed.

"Children can be more susceptible to dehydration than adults," said Nancy Copperman, who directs public health initiatives at North Shore-LIJ Health System in Great Neck, N.Y.

That, "coupled with an already impaired hydration status, can have physiological problems such as [neurological] issues, increased demands on their kidneys and heat stroke," she explained.

In the study, Harvard University researchers looked at data from more than 4,000 children and teens, aged 6 to 19, who took part in the U.S. National Health and Nutrition Examination Survey between 2009 and 2012.

About half of the children and teens weren't getting enough hydration. The likelihood of inadequate hydration was 76 percent higher in boys than girls, and 34 percent higher in blacks than whites, the researchers said.

Nearly one-quarter of the study participants said they drank no plain water at all, according to the study published online June 11 in the *American Journal of Public Health*.

Another expert wasn't surprised by the findings.

"Lack of water ingestion is a significant issue for America's children, with multiple causes," said Dr. Ron Marino, associate chair of pediatrics at Winthrop-University Hospital in Mineola, N.Y.

"During the school day, access to water may be limited, and many children may even avoid consuming water because they prefer not to use the bathrooms at school," he said. "This may stem from lack of privacy, embarrassment, or even bullying or other risks associated with being in the bathroom," he suggested.

"The food industry is also a contributor as they are selling juices, sports drinks and water," Marino added. "The good old water fountain or a refillable water bottle may lack appeal to trend-conscious kids."

The Harvard researchers said that proper hydration is crucial for physical processes such

## HealthDay Video

Is picky eating developmentally normal or a reason for intervention?

[» watch this video](#)



### RELATED STORIES

- [Online Anti-Drinking Aids May Not Help Over Long Term](#)
- [Severe 'Picky Eating' May Point to Mental Health Issues in Kids](#)
- [Mineral Supplement: Wild Chimps May Eat Clay for Health](#)
- [Regular, Moderate Coffee Drinking Tied to Better Brain Health in Seniors](#)
- [Early Birth Linked to Introversion, Neuroticism in Adult Life](#)
- [Does Facebook Lead Young Women to Dangerous Diets?](#)

as circulation, metabolism, temperature regulation and waste removal. Excessive dehydration can cause serious problems, they said, but even mild dehydration can cause headaches, irritability, poor circulation, reduced physical performance, and poorer mental functioning.

However, "the good news is that this is a public health problem with a simple solution," study senior author Steven Gortmaker, a professor of the practice of health sociology, said in the news release.

"If we can focus on helping children drink more water -- a low-cost, no-calorie beverage -- we can improve their hydration status, which may allow many children to feel better throughout the day and do better in school," he said.

Copperman agreed. "The study indicated that by increasing water intake by 1 cup or 8 ounces per day, hydration was improved," she said.

She also offered up some tips for parents to help boost their child's water intake:

- "Keep water cold. Add frozen water bottles to a child's lunch pack," she said. The bottles will keep their lunch cold and thaw throughout the day so they are cool to drink. Cold water tastes better to children than room temperature.
- "Don't rely on a child's thirst. Thirst is not a good indicator of hydration," Copperman said. Children need to have access to water throughout the day.
- "Try infusing water with fruit (such as oranges), vegetables (such as cucumbers), or herbs (such as mint) to give the water a flavor without adding extra sugars," she advised.

#### More information

The U.S. National Institutes of Health explains the [importance of drinking enough water](#).

SOURCES: Nancy Copperman, M.S., R.D., director of public health initiatives, Office of Community and Public Health, North Shore-LIJ Health System, Great Neck, N.Y.; Ron Marino, M.D., associate chair of pediatrics, Winthrop-University Hospital, Mineola, N.Y.; Harvard University, news release, June 11, 2015

-- [Robert Preidt](#)

Last Updated: Jun 11, 2015

Copyright © 2015 [HealthDay](#). All rights reserved.



#### RELATED ARTICLES



[Online Anti-Drinking Aids May Not Help Over Long Term](#)



[Severe 'Picky Eating' May Point to Mental Health Issues in Kids](#)



[Mineral Supplement: Wild Chimps May Eat Clay for Health](#)



[Regular, Moderate Coffee Drinking Tied to Better Brain Health in Seniors](#)

#### RELATED TOPICS

- [Behavior Health News](#)
- [Child Development News](#)
- [Food and Nutrition News](#)
- [Misc. Kid's Health News](#)
- [Parenting Health News](#)
- [Water Consumption Health News](#)

Opinions

# We don't trust drinking fountains anymore, and that's bad for our health

By Kendra Pierre-Louis July 8

*Kendra Pierre - Louis is a New York City based freelance writer whose work focuses on the connections between the environment and society.*

One sultry day in 2012, a handful of New Yorkers laid out a rich red carpet in Union Square Park. As a jazz band grooved in the background, vested and begloved hosts led guests to the star attraction: a [drinking fountain](#). The event, called “Respect the Fountain,” was staged by a group with an unlikely mission — to make water fountains cool again.

Fountains were once a revered feature of urban life, a celebration of the tremendous technological and political capital it takes to provide clean drinking water to a community. Today, they're in crisis. Though no one tracks the number of public fountains nationally, researchers say they're fading from America's parks, schools and stadiums. “Water fountains have been disappearing from public spaces throughout the country over the last few decades,” [lamented](#) Nancy Stoner, an administrator in the Environmental Protection Agency's water office. Water scholar Peter Gleick [writes](#) that they've become “an anachronism, or even a liability.” Jim Salzman, author of [“Drinking Water: A History,”](#) says they're “going the way of pay phones.”

Even the International Plumbing Code, followed by builders in most American cities, has signaled that the fountain is out of style. In the 2015 edition of the manual, which lays out recommendations on matters such as the number of bathrooms an office should have and how pipes should work, authors slashed the number of required fountains for each building by half.

This loss isn't a result of some major technological disruption. While U.S. consumption of bottled water quadrupled between 1993 and 2012 (reaching 9.67 billion gallons annually), that's more a symptom than a cause. What's changed in the past two decades is our attitude toward public space, government and water itself. “Most people over the age of 40 have really positive stories of drinking fountains as kids,” says Scott Francisco, who helped organize the Union Square event with Pilot Projects, an urban design company. The sense today, though, is that “they're dangerous, they're not maintained and they're dirty.”

In short, we don't trust public fountains anymore. And it's making us poorer, less healthy and less green.

The modern era's first free public water fountain was unveiled in London in 1859. Thousands gathered to watch officials [turn on the tap](#). At its peak, about [7,000 people](#) used the fountain each day. At that time, the rich were buying water brought in from the country. The poor were drinking water bottled from the sewage-infested Thames. Water-borne diseases such as cholera and typhoid were rampant.

The fountain changed all that by making clean water accessible for free. By 1879, London had 800 fountains. American cities followed suit. In 1859, New York debuted a fountain at City Hall Park. Detroit, Philadelphia and San Francisco soon built their own. By 1920, most municipalities were providing free, chlorinated water. The public health benefits were obvious. Half of the decline in urban deaths between 1900 and 1940 [can be attributed](#) to improvements in water quality, according to the National Bureau of Economic Research. "Municipal chlorinated water was considered yet another modern evolution," says Francis H. Chapelle, a hydrologist and the author of ["Wellsprings: A Natural History of Bottled Spring Waters."](#) "It basically put bottled water out of business." By 1930, Chapelle says, bottled water had become "low class," used only in offices and factories that couldn't afford plumbing.

Attitudes began to shift in the 1970s, when Europe's Perrier set its sights on the American market. In 1977, the company spent \$5 million on an advertising campaign in New York, selling itself as a chic, upscale product. Yuppies lapped it up. "It was a lifestyle-defining product," Chapelle says. By 1982, U.S. bottled-water consumption had doubled to 3.4 gallons per person per year.

Seeing an opportunity, U.S. beverage producers followed Perrier's lead. In 1994, Pepsi launched Aquafina. Coca-Cola joined the club with Dasani in 1999. Homegrown brands, though, couldn't boast glamorous European roots. So instead, they made Americans afraid of the tap. One ad from Royal Spring Water claimed that "tap water is poison." Another, from Calistoga Mountain Spring Water, asked: "How can you be sure your water is safe? . . . Unfortunately, you can't." Fiji Water [infuriated Ohio](#) with the tagline "The label says Fiji because it's not bottled in Cleveland." The insinuation, of course, was that there was something wrong with local water.

Americans were receptive to this message because of another shift: the rise of environmentalism. In response to activist pressure, the government drafted measures like 1974's Safe Drinking Water Act. The legislation made water much safer by limiting dumping and setting contaminant standards. But it had an unintended consequence: Because municipalities had to notify residents of contamination immediately, Americans who had grown up trusting tap water were now getting bombarded with warnings of possible risks.

Public water faced more scrutiny in 1986, [when an EPA study](#) concluded that the tap water used by at least 38 million Americans contained dangerous levels of lead. Sales of bottled water and filters jumped in the weeks after the report was released, according to the Wall Street Journal. In Washington, residents flooded District officials with requests for water sample tests. (In 1985, there had been fewer than 30 requests. In 1986, there were at least 883.) Congress conducted hearings, and municipalities moved quickly to eliminate the risk. But the damage was done. Between 1973

and 1988, the share of Americans who said they were extremely concerned about tap-water pollution jumped from 32 percent to 66 percent, according to Gallup.

In response, bottled-water sales began to rise. In 1987, Americans consumed about seven gallons of bottled water per person annually. In 2014, we were drinking [34 gallons per year](#). Americans now drink more bottled water than milk or beer.

Today, 77 percent of Americans are concerned about pollution in their drinking water, according to Gallup, even though tap water and bottled water are [treated the same way, and studies](#) show that tap is [as safe as](#) bottled.

If you don't trust tap water, you won't trust water fountains. So when you're in a public space, you're not likely to look for a fountain or complain when there isn't one. A new fountain costs between \$300 and \$4,500 to install, depending on plumbing and location. When municipal budgets are tight, cutting fountains may be one way to reduce costs without raising the public's ire.

"No one is dropping dead of thirst in the United States," Gleick says. "But the failure to maintain public water fountains is encouraging people to look elsewhere for their hydration. When people care less about the public water supply ... [the will to] maintain it goes down."

The disappearance of water fountains has hurt public health. Centers for Disease Control researcher Stephen Onufrak has found that the less young people trust water fountains, the more sugary beverages they drink. [Studies have found](#) that kids who consume sugary drinks regularly are 60 percent more likely to be obese, and adults who do so are 26 percent more likely to develop Type 2 diabetes.

The reliance on bottled water rather than fountains also has serious [environmental effects](#). According to the Earth Policy Institute, it takes about 1.5 million barrels of oil to create the 50 billion plastic water bottles Americans use each year. (That's enough oil to fuel 100,000 cars for a year.) Less than a quarter of those bottles are recycled. And these statistics don't even account for the fuel used in transporting the water around the country and the world.

Bottled water is also expensive. Drinking eight glasses of tap water a day costs about [49 cents a year](#). If you got that hydration exclusively from bottles, you'd pay about \$1,400, or 2,900 times more. If you're living at the poverty line, that's 10 percent of your income.

The transition away from fountains has also made it harder to access water in public. For example, in 2007, the University of Central Florida built a 45,000-seat stadium with no fountains. The university claimed they were too expensive to install and maintain. Selling bottled water at \$3 a bottle, meanwhile, would generate profits. But at the opening game, with temperatures reaching near 100 degrees, vendors ran out of water. Some 60 attendees were treated for heat-related issues; 18 were hospitalized for heat exhaustion. The university eventually installed 50



fountains.

#### Advertisement

There is some good news. Some cities are slowly bringing back — or at least increasing maintenance of — water fountains. In 2013, Los Angeles put together a comprehensive plan to upgrade and restore public water fountains. In 2008, Minneapolis spent \$500,000 on 10 new fountains designed by local artists. In Washington, the nonprofit group TapIt promotes access to tap water by pushing businesses to provide free water-bottle-refilling stations. Other cities, including [New York, Seattle and San Francisco](#), have taken steps to stop using bottled water in government buildings.

Evelyn Wendel launched WeTap, a Los Angeles-based nonprofit dedicated to public water promotion, after noticing that the fountains at the park where her kids played were frequently broken or dirty. “We can make improvements by teaching how valuable our municipal water is and making it available in schools and parks,” she says. “It’s a measurement of the success of humanity when you have free water for the community.”

**Twitter:** [@kendrawrites](#)

Read more from [Outlook](#) and follow our updates on [Facebook](#) and [Twitter](#).

## PROMOTED STORIES

Recommended by



Going on an Alaska Cruise?  
What to Take and What to  
Leave Behind

Away We Go With Carnival



Finally, it's Like Netflix for  
Wine

The Huffington Post



A jaw-dropping 21 month 0%  
interest rate credit card has  
been announced

NextAdvisor

# COMMUNITY PARK DISTRICT OF LA GRANGE PARK, ILLINOIS

---

## ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
APRIL 30, 2015

COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

TABLE OF CONTENTS

PAGE

**INTRODUCTORY SECTION**

List of Principal Officials ..... i

**FINANCIAL SECTION**

INDEPENDENT AUDITORS' REPORT ..... 1 - 2

MANAGEMENT'S DISCUSSION AND ANALYSIS ..... MD&A 1 - 5

**BASIC FINANCIAL STATEMENTS:**

Government-Wide Financial Statements

Statement of Net Position ..... 3 - 4

Statement of Activities ..... 5

Fund Financial Statements

Balance Sheet – Governmental Funds ..... 6 - 7

Reconciliation of Total Governmental Fund Balance to the  
Statement of Net Position – Governmental Activities ..... 8

Statement of Revenues, Expenditures and Changes in  
Fund Balances – Governmental Funds ..... 9 - 10

Reconciliation of the Statement of Revenues, Expenditures and Changes in  
Fund Balances to the Statement of Activities – Governmental Activities ..... 11

Notes to Financial Statements ..... 12 - 31

**REQUIRED SUPPLEMENTARY INFORMATION**

Schedule of Funding Progress and Employer Contributions

Illinois Municipal Retirement Fund ..... 32

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual

General Fund ..... 33

Recreation – Special Revenue Fund ..... 34



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

**TABLE OF CONTENTS**

**PAGE**

**FINANCIAL SECTION – Continued**

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

|  |    |
|--|----|
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual |    |
| Debt Service Fund .....  | 35 |
| Capital Projects Fund .....  | 36 |
| Combining Balance Sheet – Nonmajor Governmental Funds .....                        | 37 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances         |    |
| Nonmajor Governmental Funds .....  | 38 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual |    |
| Illinois Municipal Retirement – Special Revenue Fund .....                         | 39 |
| Liability Insurance – Special Revenue Fund .....                                   | 40 |
| Audit – Special Revenue Fund .....   | 41 |
| Special Recreation – Special Revenue Fund .....                                    | 42 |
| FICA – Special Revenue Fund .....  | 43 |

**SUPPLEMENTAL SCHEDULE**

|  |    |
|--|----|
| Long Term Debt Requirements                          |    |
| General Obligation Limited Park Bonds of 2011A ..... | 44 |

## **INTRODUCTORY SECTION**

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

**Principal Officials**  
**April 30, 2015**

---

## **LEGISLATIVE**

### **BOARD OF COMMISSIONERS**

Karen Boyd, President

Jeff Kilrea, Vice President

Tim Ogden, Treasurer

Lucy Stastny, Secretary

Bob Corte, Commissioner

## **ADMINISTRATIVE**

Aleks Briedis, Executive Director

Dean Carrara, Superintendent of Recreation

Darla Goudeau, Recreation Supervisor

Dave Romito, Recreation Supervisor

Peggy Ronovsky, Office Manager/Human Resources

Phil Mesi, Financial Consultant

## **FINANCIAL SECTION**

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Combining and Individual Fund Statements and Schedules

## **INDEPENDENT AUDITORS' REPORT**

This section includes the opinion of the District's independent auditing firm.

## **INDEPENDENT AUDITORS' REPORT**

July 8, 2015

Members of the Board of Commissioners  
Community Park District of LaGrange Park  
LaGrange Park, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Community Park District of LaGrange Park, Illinois, as of and for the year ended April 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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 the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

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 the Community Park District of LaGrange Park, Illinois, as of April 30, 2015, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Community Park District of LaGrange Park, Illinois', financial statements as a whole. The introductory section, combining and individual fund financial statements and budgetary comparison schedules, and supplemental schedule are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and budgetary comparison schedules and supplemental schedule are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 combining and individual fund financial statements and budgetary comparison schedules and supplemental schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**



## **Management's Discussion and Analysis**

The following will provide an overview of the District's financial activity for the fiscal year ending April 30, 2015; identify changes in the District's financial position; and identify any material changes from the approved budget. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

### **Financial Highlights**

- The District's financial status continues to be strong. Overall revenues for all funds this past year were \$1,530,785 and expenses were \$1,680,514, decreasing overall net position \$149,729.
- The total net position decreased from \$3,433,153 to \$3,283,424 over the course of the year. The term "net position" represents the difference between total assets/deferred outflows and total liabilities/deferred inflows.
- Total property taxes collected were \$970,685. The fiscal year collects tax revenue from the two previous tax years. FY2014-15 collected the second installment of tax year 2013 and the first installment of tax year 2014.
- Recreation program registration revenue increased from \$495,112 in 2014 to \$523,067 in 2015. Total recreation fund revenue from all sources was \$588,859.
- Increased registration caused recreation fund expenditures to increase from \$586,414 in 2014 to \$616,109 in 2015.
- The District continues to have the ability to devote resources toward maintaining, improving and expanding its parks, playgrounds and facilities. Capital outlay for the District's infrastructure decreased from \$350,162 in 2014 to \$177,943 in 2015.

### **Overview of the Financial Statements**

This narrative is intended to provide the reader with an understanding of the financial position of the District as of the close of the fiscal year and the results of activities for the year then ended.

The Statements of Net Position and Activities (Government-Wide Financial Statements) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The Statement of Net Position presents the District's assets/deferred outflows and liabilities/deferred inflows, with the difference reported as net position. The Statement of Activities report how the District's net position changed during the fiscal year based on revenues and expenses. It shows the net expense of the District's activities and the general revenue financing these activities.

The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances (Governmental Fund Financial Statements) report how the District's services were financed in the short-term, as well as what remains for future spending. These statements report more detail than the government-wide financial statements by providing information about the District's most significant funds. The significant funds (major funds) are separately reported and non-major funds are combined and reported as other funds.

In addition to the basic financial statements, notes to the financial statements provide further information to the reader and should be considered an integral part of the financial statements.

Budgetary comparison schedules are also provided for the general fund and major special revenue funds, as required supplementary information. These schedules are useful in comparing how the District's expenditures were made in comparison to budgeted amounts.

## Financial Analysis

Net position can serve, over time, as a useful indicator of a government's financial position. The District's assets/deferred outflows exceeded liabilities/deferred inflows by \$3,283,424 as of the close of the year. Of the net position balance, \$1,220,897 is unrestricted, \$1,753,495 is invested in capital assets net of related debt and \$309,032 is restricted.

|                                    | Net Position |           |
|------------------------------------|--------------|-----------|
|                                    | Governmental |           |
|                                    | Activities   |           |
|                                    | 2015         | 2014      |
| Current and Other Assets           | \$ 2,285,139 | 2,623,585 |
| Capital Assets                     | 3,869,070    | 3,834,080 |
| Total Assets                       | 6,154,209    | 6,457,665 |
| Long-Term Debt                     | 2,055,037    | 2,230,291 |
| Other Liabilities/Deferred Inflows | 815,748      | 794,221   |
| Total Liabilities                  | 2,870,785    | 3,024,512 |
| Net Position                       |              |           |
| Net Investment in                  |              |           |
| Capital Assets                     | 1,753,495    | 1,546,286 |
| Restricted                         | 309,032      | 390,545   |
| Unrestricted (Deficit)             | 1,220,897    | 1,496,322 |
| Total Net Position                 | 3,283,424    | 3,433,153 |

As shown in the statement above, 37.1% of the District's assets are current and mainly invested in cash and receivables. The remainder is capital (tangible) assets, which increased 0.9% due to park improvements. 71.6% of the liabilities are non-current of which 94.7% of the total represent debt of the District and the balance due to compensated absences payable. The total net position consist of 37.2% unrestricted, 9.4% restricted and 53.4% invested in capital assets.

The table on the next page shows the nature and source of the changes in net position during the current fiscal year compared to the prior year.

A 3.8% decrease in property tax revenue is due to a large tax refund given by Cook County and lower taxes collected than estimated.

Interest revenue continued to decrease in 2015 due to a poor performance of certificates of deposits.

Program fees increased from \$495,112 to \$523,067 (5.6%), representing the due to the success of the District's theater program.

|                            | Changes in Net Position |           |
|----------------------------|-------------------------|-----------|
|                            | Governmental            |           |
|                            | Activities              |           |
|                            | 2015                    | 2014      |
| Revenues                   |                         |           |
| Program Revenues           |                         |           |
| Charges for Services       | \$ 523,067              | 495,112   |
| General Revenues           |                         |           |
| Property Taxes             | 970,685                 | 1,009,419 |
| Replacement Taxes          | 17,367                  | 17,804    |
| Interest Income            | 788                     | 1,234     |
| Miscellaneous              | 18,878                  | 228,263   |
| Total Revenues             | 1,530,785               | 1,751,832 |
| Expenses                   |                         |           |
| Recreational Services      | 1,611,496               | 1,516,126 |
| Interest on Long-Term Debt | 69,018                  | 72,948    |
| Total Expenses             | 1,680,514               | 1,589,074 |
| Change in Net Position     | (149,729)               | 162,758   |
| Net Position - Beginning   | 3,433,153               | 3,270,395 |
| Net Position - Ending      | 3,283,424               | 3,433,153 |

### Significant Events

The District received an \$88,900 grant from the Illinois Department of Natural Resources to complete improvements at Beach-Oak Park.

Park improvements of \$37,500 at Robinhood Park were completed.

The construction of the Veterans Memorial was completed at a cost of \$112,000.

### Budgetary Highlights

The General Fund revenues experienced a \$9,423 under budget condition during the year ended April 30, 2015, which was primarily caused by lower than budgeted property tax income.

The Recreation Fund experienced higher program enrollment, which cause an over budget condition in both charges for services revenues and expenditures. The net change in fund balance was \$27,995 lower than budgeted.

The Capital Projects Fund spent \$748,400 less money than budgeted due to projects that were delayed to the FY2015-16 budget.

## Capital Assets

As of April 30, 2015, the District had invested \$6,640,162 (before accumulated depreciation of \$2,771,092) in the range of capital assets shown in the table below. Depreciation expense was \$142,953 for the year ended April 30, 2015. There was \$177,943 in additions to capital assets in the year ended April 30, 2015.

Additional information regarding capital assets may be found in the accompanying notes to the financial statements.

|                                | Capital Assets - Net of Depreciation |                    |
|--------------------------------|--------------------------------------|--------------------|
|                                | Governmental                         |                    |
|                                | Activities                           |                    |
|                                | 2015                                 | 2014               |
| Land                           | \$ 1,001,200                         | 1,001,200          |
| Construction in Progress       | 19,629                               | -                  |
| Land Improvements              | 1,883,819                            | 1,784,961          |
| Building and Improvements      | 2,802,155                            | 2,802,155          |
| Machinery and Equipment        | 933,359                              | 873,903            |
|                                | <u>6,640,162</u>                     | <u>6,462,219</u>   |
| Less: Accumulated Depreciation | <u>(2,771,092)</u>                   | <u>(2,628,139)</u> |
| Total                          | <u>3,869,070</u>                     | <u>3,834,080</u>   |

## Debt Administration

Following is a summary of debt transactions for the years ended April 30, 2014 and 2015:

|                          | Long-Term Debt Outstanding |                  |
|--------------------------|----------------------------|------------------|
|                          | Governmental               |                  |
|                          | Activities                 |                  |
|                          | 2015                       | 2014             |
| Bonds Payable, Beginning | \$ 2,175,000               | 2,335,000        |
| Bond Issuance            | -                          | -                |
| Retirement of Bonds      | <u>(165,000)</u>           | <u>(160,000)</u> |
| Bonds Payable, Ending    | <u>2,010,000</u>           | <u>2,175,000</u> |

Additional information regarding debt may be found in the accompanying notes to the financial statements.

## **Economic Factors and Next Years' Budgets**

Following are significant items for the next fiscal year:

- The District planned to begin an \$829,000 improvement at Memorial Park that was scheduled to be completed in FY2015-16. The grant is currently frozen and we are awaiting word on when we can begin this project.
- The District plans to begin a \$175,830 improvement at Beach-Oak Park. This grant is also currently frozen and we are awaiting word on when we can begin this project.

## **Contacting the District's Financial Management**

This financial report is designed to provide a general overview of the District's finances, comply with finance related laws and regulations and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information, please contact Aleks Briedis, the Park District Executive Director. His office is located at 1501 Barnsdale Road, La Grange Park, IL 60526. He can be reached by phone (708-354-4580) or e-mail ([abriedis@communityparkdistrict.org](mailto:abriedis@communityparkdistrict.org)).

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the Governmental Accounting Standards Board (GASB). The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

### **Governmental Funds**

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

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

**Statement of Net Position**

**April 30, 2015**

---

**See Following Page**

# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## Statement of Net Position

April 30, 2015

---

---

| ASSETS                          |                    |
|---------------------------------|--------------------|
| Current Assets                  |                    |
| Cash and Investments            | \$ 1,806,623       |
| Receivables - Net of Allowances | 468,159            |
| Prepays                         | <u>10,357</u>      |
| Total Current Assets            | <u>2,285,139</u>   |
| Noncurrent Assets               |                    |
| Capital Assets                  |                    |
| Nondepreciable                  | 1,020,829          |
| Depreciable                     | 5,619,333          |
| Accumulated Depreciation        | <u>(2,771,092)</u> |
| Total Noncurrent Assets         | <u>3,869,070</u>   |
| Total Assets                    | <u>6,154,209</u>   |

The notes to the financial statements are an integral part of this statement.



---

---

## LIABILITIES

### Current Liabilities

|                                |                |
|--------------------------------|----------------|
| Accounts Payable               | \$ 39,867      |
| Accrued Payroll                | 21,817         |
| Accrued Interest Payable       | 30,354         |
| Other Payables                 | 58,185         |
| Current Portion Long-Term Debt | 197,366        |
| Total Current Liabilities      | <u>347,589</u> |

### Noncurrent Liabilities

|  |                  |
|--|------------------|
| Compensated Absences Payable           | 109,462          |
| General Obligation Bonds Payable - Net | 1,945,575        |
| Total Noncurrent Liabilities           | <u>2,055,037</u> |
| Total Liabilities                      | <u>2,402,626</u> |

## DEFERRED INFLOWS OF RESOURCES

|   |                  |
|---|------------------|
| Property Taxes                                      | 468,159          |
| Total Liabilities and Deferred Inflows of Resources | <u>2,870,785</u> |

## NET POSITION

|                                  |                         |
|----------------------------------|-------------------------|
| Net Investment in Capital Assets | 1,753,495               |
| Restricted - Special Levies      |                         |
| Illinois Municipal Retirement    | 21,156                  |
| Liability Insurance              | 5,462                   |
| Audit                            | 2,602                   |
| Special Recreation               | 87,093                  |
| FICA                             | 12,951                  |
| Restricted                       |                         |
| Debt Service                     | 178,129                 |
| Capital Projects                 | 1,639                   |
| Unrestricted                     | <u>1,220,897</u>        |
| Total Net Position               | <u><u>3,283,424</u></u> |

The notes to the financial statements are an integral part of this statement.

# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## Statement of Activities

For the Fiscal Year Ended April 30, 2015

|                               | Expenses     | Program Revenues<br>Charges<br>for<br>Services | Operating<br>Grants/<br>Contributions | Net<br>(Expenses)/<br>Revenues and<br>Changes in<br>Net Position |
|-------------------------------|--------------|--|---------------------------------------|--|
| Governmental Activities       |              |  |                                       |  |
| Recreational Services         | \$ 1,611,496 | 523,067  | -                                     | (1,088,429)  |
| Interest on Long-Term Debt    | 69,018       | -  | -                                     | (69,018)   |
| Total Governmental Activities | 1,680,514    | 523,067  | -                                     | (1,157,447)  |
|                               |              | General Revenues                               |                                       |  |
|                               |              | Taxes  |                                       |  |
|                               |              | Property Taxes                                 |                                       | 970,685  |
|                               |              | Replacement Taxes                              |                                       | 17,367   |
|                               |              | Interest Income                                |                                       | 788  |
|                               |              | Miscellaneous                                  |                                       | 18,878   |
|                               |              |  |                                       | 1,007,718  |
|                               |              | Change in Net Position                         |                                       | (149,729)  |
|                               |              | Net Position - Beginning                       |                                       | 3,433,153  |
|                               |              | Net Position - Ending                          |                                       | 3,283,424  |

The notes to the financial statements are an integral part of this statement.

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

**Balance Sheet - Governmental Funds**  
**April 30, 2015**

---

**See Following Page**

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

**Balance Sheet - Governmental Funds  
April 30, 2015**

|  | <u>General</u>        |
|--|-----------------------|
| <b>ASSETS</b>  |                       |
| Cash and Investments   | \$ 384,585            |
| Receivables - Net of Allowances                                    |                       |
| Taxes  | 223,891               |
| Prepays  | <u>1,292</u>          |
| Total Assets   | <u><u>609,768</u></u> |
| <b>LIABILITIES</b>   |                       |
| Accounts Payable   | 8,035                 |
| Accrued Payroll  | 11,781                |
| Other Payables   | -                     |
| Total Liabilities  | <u>19,816</u>         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                               |                       |
| Property Taxes   | <u>223,891</u>        |
| Total Liabilities and Deferred Inflows of Resources                | <u><u>243,707</u></u> |
| <b>FUND BALANCES</b>   |                       |
| Nonspendable   | 1,292                 |
| Restricted   | -                     |
| Committed  | -                     |
| Assigned   | -                     |
| Unassigned   | <u>364,769</u>        |
| Total Fund Balances  | <u><u>366,061</u></u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u><u>609,768</u></u> |

The notes to the financial statements are an integral part of this statement.

| Special<br>Revenue<br>Recreation | Debt<br>Service | Capital<br>Projects | Nonmajor | Totals    |
|----------------------------------|-----------------|---------------------|----------|-----------|
| 545,182                          | 208,483         | 539,109             | 129,264  | 1,806,623 |
| 14,548                           | 122,407         | -                   | 107,313  | 468,159   |
| 9,065                            | -               | -                   | -        | 10,357    |
| 568,795                          | 330,890         | 539,109             | 236,577  | 2,285,139 |
| 8,303                            | -               | 23,529              | -        | 39,867    |
| 10,036                           | -               | -                   | -        | 21,817    |
| 58,185                           | -               | -                   | -        | 58,185    |
| 76,524                           | -               | 23,529              | -        | 119,869   |
| 14,548                           | 122,407         | -                   | 107,313  | 468,159   |
| 91,072                           | 122,407         | 23,529              | 107,313  | 588,028   |
| 9,065                            | -               | -                   | -        | 10,357    |
| -                                | 208,483         | 1,639               | 129,264  | 339,386   |
| 468,658                          | -               | -                   | -        | 468,658   |
| -                                | -               | 513,941             | -        | 513,941   |
| -                                | -               | -                   | -        | 364,769   |
| 477,723                          | 208,483         | 515,580             | 129,264  | 1,697,111 |
| 568,795                          | 330,890         | 539,109             | 236,577  | 2,285,139 |

The notes to the financial statements are an integral part of this statement.

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

April 30, 2015

---

---

|   |                         |
|---|-------------------------|
| <b>Total Governmental Fund Balances</b>   | <b>\$ 1,697,111</b>     |
| Amounts Reported for Governmental Activities in the Statement of Net Position<br>are Different Because:                     |                         |
| Capital Assets used in Governmental Activities are not Financial<br>Resources and therefore, are not Reported in the Funds. | 3,869,070               |
| Long-Term Liabilities are not Due and Payable in the Current<br>Period and therefore are not Reported in the Funds.         |                         |
| Compensated Absences Payable  | (136,828)               |
| General Obligation Bonds Payable - Net  | (2,115,575)             |
| Accrued Interest Payable  | <u>(30,354)</u>         |
| <b>Net Position of Governmental Activities</b>  | <b><u>3,283,424</u></b> |

The notes to the financial statement are an integral part of this statement.

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

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended April 30, 2015**

---

**See Following Page**

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

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended April 30, 2015**

|                             | <u>General</u>        |
|-----------------------------|-----------------------|
| Revenues                    |                       |
| Taxes                       | \$ 452,500            |
| Charges for Services        | -                     |
| Interest                    | 410                   |
| Miscellaneous               | 3,472                 |
| Total Revenues              | <u>456,382</u>        |
| Expenditures                |                       |
| Current                     |                       |
| Recreational Services       | 495,108               |
| Capital Outlay              | -                     |
| Debt Service                |                       |
| Principal Retirement        | -                     |
| Interest and Fiscal Charges | -                     |
| Total Expenditures          | <u>495,108</u>        |
| Net Change in Fund Balances | (38,726)              |
| Fund Balances - Beginning   | <u>404,787</u>        |
| Fund Balances - Ending      | <u><u>366,061</u></u> |

The notes to the financial statements are an integral part of this statement.



| Special<br>Revenue<br>Recreation | Debt<br>Service | Capital<br>Projects | Nonmajor | Totals    |
|----------------------------------|-----------------|---------------------|----------|-----------|
| 65,708                           | 247,831         | -                   | 222,013  | 988,052   |
| 523,067                          | -               | -                   | -        | 523,067   |
| 84                               | 25              | 265                 | 4        | 788       |
| -                                | -               | 15,406              | -        | 18,878    |
| 588,859                          | 247,856         | 15,671              | 222,017  | 1,530,785 |
| 616,109                          | -               | 79,533              | 223,272  | 1,414,022 |
| -                                | -               | 230,007             | -        | 230,007   |
| -                                | 165,000         | -                   | -        | 165,000   |
| -                                | 78,300          | -                   | -        | 78,300    |
| 616,109                          | 243,300         | 309,540             | 223,272  | 1,887,329 |
| (27,250)                         | 4,556           | (293,869)           | (1,255)  | (356,544) |
| 504,973                          | 203,927         | 809,449             | 130,519  | 2,053,655 |
| 477,723                          | 208,483         | 515,580             | 129,264  | 1,697,111 |

The notes to the financial statements are an integral part of this statement.

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

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

For the Fiscal Year Ended April 30, 2015

---

---

|   |                     |
|---|---------------------|
| <b>Net Change in Fund Balances - Total Governmental Funds</b> | <b>\$ (356,544)</b> |
|---|---------------------|

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      | 177,943   |
| Depreciation Expense | (142,953) |

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.

|   |         |
|---|---------|
| Retirement of Debt                        | 165,000 |
| Additions to Compensated Absences Payable | (2,457) |
| Amortization of Bond Premium              | 7,219   |

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.

|       |
|-------|
| 2,063 |
|-------|

**Changes in Net Position of Governmental Activities**

|                  |
|------------------|
| <u>(149,729)</u> |
|------------------|

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

### **Notes to the Financial Statements April 30, 2015**

---

#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Community Park District of LaGrange Park (the District) is located in LaGrange 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.

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.

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

### **Notes to the Financial Statements April 30, 2015**

---

#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

##### **BASIS OF PRESENTATION – Continued**

##### **Government-Wide Statements – Continued**

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

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; and

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.

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

##### BASIS OF PRESENTATION – Continued

##### Governmental Funds – Continued

**Special revenue funds** are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditures for specified purposes. The District maintains six 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, a major fund, accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital projects funds** are used to account for all resources used for the acquisition or construction of major capital assets. The Capital Projects Fund, a major fund, is used to account for financial resources to be used for the acquisition or construction of capital facilities and equipment.

#### 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.

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

### **Notes to the Financial Statements April 30, 2015**

---

#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

##### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued**

###### **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 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. 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 reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

###### **Prepays**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepaids are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

##### Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

##### Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market 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 expenses 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      |
| Building and Improvements | 10 - 45 Years |
| Machinery and Equipment   | 5 - 20 Years  |

##### Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

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

### **Notes to the Financial Statements April 30, 2015**

---

#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued**

##### **Compensated Absences – Continued**

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.

##### **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 effective interest 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 LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### 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, 2015.

##### EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had an excess of actual expenditures over budget as of the date of this report:

| <u>Fund</u>         | <u>Excess</u> |
|---------------------|---------------|
| General             | \$ 1,612      |
| Recreation          | 19,619        |
| Liability Insurance | 5,832         |
| FICA                | 618           |

The General Fund and FICA Fund were over budget due to the paying out the retiring Director's unused vacation and sick time. The Recreation Fund experienced higher program enrollment with the Theater Program causing both an over budget condition in revenues and expenditures. The Liability Insurance Fund was over budget due to late billing for the District's Risk Manager from the District's partner agency.

#### 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.

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### DEPOSITS AND INVESTMENTS – Continued

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.

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. Although not registered with the SEC, Illinois Funds operates in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

##### **Interest Rate Risk, Credit Risk, Concentration Risk, and Custodial Credit Risk**

At year-end, the carrying amount of the District's deposits totaled \$756,028 and the bank balances totaled \$774,333. In addition, the District has \$1,050,595 invested in the Illinois Funds at year-end.

**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.

**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 has over 5 percent of the total cash and investment portfolio (other than U.S. Government guaranteed obligations) invested in the Illinois Funds.

**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.

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### DEPOSITS AND INVESTMENTS – Continued

##### Interest Rate Risk, Credit Risk, Concentration Risk, and Custodial Credit Risk – Continued

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.

##### PROPERTY TAXES

Property taxes for 2014 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<br>Balances | Increases      | Decreases | Ending<br>Balances |
|--------------------------------------|-----------------------|----------------|-----------|--------------------|
| Nondepreciable Capital Assets        |                       |                |           |                    |
| Land                                 | \$ 1,001,200          | -              | -         | 1,001,200          |
| Construction in progress             | -                     | 19,629         | -         | 19,629             |
|                                      | <u>1,001,200</u>      | <u>19,629</u>  | <u>-</u>  | <u>1,020,829</u>   |
| Depreciable Capital Assets           |                       |                |           |                    |
| Land Improvements                    | 1,784,961             | 98,858         | -         | 1,883,819          |
| Building and Improvements            | 2,802,155             | -              | -         | 2,802,155          |
| Machinery and Equipment              | 873,903               | 59,456         | -         | 933,359            |
|                                      | <u>5,461,019</u>      | <u>158,314</u> | <u>-</u>  | <u>5,619,333</u>   |
| Less Accumulated Depreciation        |                       |                |           |                    |
| Land Improvements                    | 1,381,993             | 41,941         | -         | 1,423,934          |
| Building and Improvements            | 648,199               | 58,368         | -         | 706,567            |
| Machinery and Equipment              | 597,947               | 42,644         | -         | 640,591            |
|                                      | <u>2,628,139</u>      | <u>142,953</u> | <u>-</u>  | <u>2,771,092</u>   |
| Total Net Depreciable Capital Assets | <u>2,832,880</u>      | <u>15,361</u>  | <u>-</u>  | <u>2,848,241</u>   |
| Total Net Capital Assets             | <u>3,834,080</u>      | <u>34,990</u>  | <u>-</u>  | <u>3,869,070</u>   |

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### CAPITAL ASSETS – Continued

##### Governmental Activities – Continued

Depreciation expense was charged to governmental activities as follows:

|                       |                   |
|-----------------------|-------------------|
| Recreational Services | <u>\$ 142,953</u> |
|-----------------------|-------------------|

#### LONG-TERM DEBT

##### 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<br>Balances | Issuances | Retirements    | Ending<br>Balances |
|--|-----------------------|-----------|----------------|--------------------|
| \$2,500,000 General Obligation Limited Park Bonds of 2011A - Due in annual installments of \$70,000 to \$170,000 plus interest at 2.00% to 4.00% through December 1, 2029. | <u>\$ 2,175,000</u>   | <u>-</u>  | <u>165,000</u> | <u>2,010,000</u>   |

##### Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

| Type of Debt              | Beginning<br>Balances | Additions    | Deductions     | Ending<br>Balances | Amounts<br>Due within<br>One Year |
|---------------------------|-----------------------|--------------|----------------|--------------------|-----------------------------------|
| Governmental Activities   |                       |              |                |                    |                                   |
| Compensated Absences      | \$ 134,371            | 4,914        | 2,457          | 136,828            | 27,366                            |
| General Obligation Bonds  | 2,175,000             | -            | 165,000        | 2,010,000          | 170,000                           |
| Plus: Unamortized Premium | 112,794               | -            | 7,219          | 105,575            | -                                 |
|                           | <u>2,422,165</u>      | <u>4,914</u> | <u>174,676</u> | <u>2,252,403</u>   | <u>197,366</u>                    |

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

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### LONG-TERM DEBT – Continued

##### Debt Service Requirements to Maturity

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

| Fiscal<br>Year | Governmental Activities |          |
|----------------|-------------------------|----------|
|                | General                 |          |
|                | Obligation Bonds        |          |
|                | Principal               | Interest |
| 2016           | \$ 170,000              | 72,850   |
| 2017           | 110,000                 | 67,750   |
| 2018           | 115,000                 | 64,450   |
| 2019           | 115,000                 | 61,000   |
| 2020           | 120,000                 | 57,550   |
| 2021           | 125,000                 | 53,950   |
| 2022           | 130,000                 | 50,200   |
| 2023           | 135,000                 | 45,000   |
| 2024           | 140,000                 | 39,600   |
| 2025           | 145,000                 | 34,000   |
| 2026           | 150,000                 | 28,200   |
| 2027           | 155,000                 | 22,200   |
| 2028           | 160,000                 | 16,000   |
| 2029           | 170,000                 | 9,600    |
| 2030           | 70,000                  | 2,800    |
| Total          | 2,010,000               | 625,150  |

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### LONG-TERM DEBT – 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 .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."

|   |                       |
|---|-----------------------|
| Assessed Valuation - 2014                   | <u>\$ 319,016,621</u> |
| Legal Debt Limit - 2.875% of Assessed Value | 9,171,728             |
| Amount of Debt Applicable to Limit          | <u>2,010,000</u>      |
| Legal Debt Margin                           | <u>7,161,728</u>      |
| Non-Referendum Legal Debt Limit             |                       |
| .575% of Equalized Assessed Valuation       | 1,834,346             |
| Amount of Debt Applicable to Debt Limit     | <u>-</u>              |
| Non-Referendum Legal Debt Margin            | <u>1,834,346</u>      |

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### NET POSITION/FUND BALANCES

##### Net Position Classifications

Net investment in capital assets was comprised of the following as of April 30, 2015:

##### Governmental Activities

|  |                         |
|--|-------------------------|
| Capital Assets - Net of Accumulated Depreciation | \$ 3,869,070            |
| Less Capital Related Debt:                       |                         |
| General Obligation Limited Park Bonds of 2011A   | (2,010,000)             |
| Unamortized Premium                              | <u>(105,575)</u>        |
| Net Investment in Capital Assets                 | <u><u>1,753,495</u></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.

**Assigned Fund Balance.** The District reports assigned fund balance in the Capital Projects, a major fund. The District's management has assigned the balance in this fund for future park improvement projects and equipment and vehicle purchases based on approved management expenditures as determined through the annual budget process.

**Committed Fund Balance.** The District reports committed fund balance in the Recreation Fund, a major fund. The District's Board has committed the funds through formal Board action (i.e. ordinance and/or resolution) for future recreational expenditures. Formal Board action is required to establish, modify, or rescind a fund balance commitment.

**Minimum Fund Balance Policy.** The Districts policy manual states that the General Fund and Recreation Fund should maintain a minimum fund balance equal to nine months of budgeted operating expenditures. Balances above the nine month target may be transferred to the Capital Projects Fund for 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.

# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## Notes to the Financial Statements April 30, 2015

### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### NET POSITION/FUND BALANCES – Continued

#### Fund Balance Classifications – Continued

|                                   | General  | Special<br>Revenue<br>Recreation | Debt<br>Service | Capital<br>Projects | Nonmajor | Totals    |
|-----------------------------------|----------|----------------------------------|-----------------|---------------------|----------|-----------|
| Fund Balances                     |          |                                  |                 |                     |          |           |
| Nonspendable - Prepaids           | \$ 1,292 | 9,065                            | -               | -                   | -        | 10,357    |
| Restricted                        |          |                                  |                 |                     |          |           |
| Property Tax Levies               |          |                                  |                 |                     |          |           |
| IMRF                              | -        | -                                | -               | -                   | 21,156   | 21,156    |
| Liability Insurance               | -        | -                                | -               | -                   | 5,462    | 5,462     |
| Audit                             | -        | -                                | -               | -                   | 2,602    | 2,602     |
| Special Recreation                | -        | -                                | -               | -                   | 87,093   | 87,093    |
| FICA                              | -        | -                                | -               | -                   | 12,951   | 12,951    |
| Debt Service                      | -        | -                                | 208,483         | -                   | -        | 208,483   |
| Capital Projects                  | -        | -                                | -               | 1,639               | -        | 1,639     |
|                                   | -        | -                                | 208,483         | 1,639               | 129,264  | 339,386   |
| Committed - Recreational Programs | -        | 468,658                          | -               | -                   | -        | 468,658   |
| Assigned - Capital Projects       | -        | -                                | -               | 513,941             | -        | 513,941   |
| Unassigned                        | 364,769  | -                                | -               | -                   | -        | 364,769   |
| Total Fund Balances               | 366,061  | 477,723                          | 208,483         | 515,580             | 129,264  | 1,697,111 |



# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## Notes to the Financial Statements April 30, 2015

### 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. The following table is a summary of the coverage in effect for the period January 1, 2015 through January 1, 2016:

| Coverage                         | Member Deductible | PDRMA Self-Insured Retention | Limits                              |
|----------------------------------|-------------------|------------------------------|-------------------------------------|
| <b>PROPERTY</b>                  |                   |                              |                                     |
| Property/Bldg/Contents           |                   |                              |                                     |
| All Losses per Occurrence        | \$1,000           | \$1,000,000                  | \$1,000,000,000/All Members         |
| Flood/Except Zones A&V           | \$1,000           | \$1,000,000                  | \$250,000,000/Occurrence/Ann. Aggr. |
| Flood/Zones A&V                  | \$1,000           | \$1,000,000                  | \$200,000,000/Occurrence/Ann. Aggr. |
| Earthquake Shock                 | \$1,000           | \$100,000                    | \$100,000,000/Occurrence/Ann. Aggr. |
| Auto Physical Damage             |                   |                              |                                     |
| Comprehensive and Collision      | \$1,000           | \$1,000,000                  | Included                            |
| Construction/Builders Risk       | \$1,000           | Included                     | \$25,000,000                        |
| Business Interruption, Rental    |                   |                              | \$100,000,000/Reported Values       |
| Income, Tax Income               |                   |                              | \$500,000/\$2,500,000/              |
| Combined                         | \$1,000           |                              | Non-Reported Values                 |
| Service Interruption             | 24 Hours          | N/A                          | \$25,000,000                        |
| Boiler and Machinery             |                   |                              | \$100,000,000 Equip. Breakdown      |
| Property Damage                  | \$1,000           | \$9,000                      | Property Damage - Included          |
| Business Income                  | 48 Hours          | N/A                          | Included                            |
| Fidelity and Crime               | \$1,000           | \$24,000                     | \$2,000,000/Occurrence              |
| Seasonal Employees               | \$1,000           | \$9,000                      | \$1,000,000/Occurrence              |
| Blanket Bond                     | \$1,000           | \$24,000                     | \$2,000,000/Occurrence              |
| <b>WORKERS COMPENSATION</b>      |                   |                              |                                     |
| Workers Compensation             | N/A               | \$500,000                    | \$3,500,000 Employers Liability     |
| <b>LIABILITY</b>                 |                   |                              |                                     |
| General                          | None              | \$500,000                    | \$21,500,000/Occurrence             |
| Auto Liability                   | None              | \$500,000                    | \$21,500,000/Occurrence             |
| Employment Practices             | None              | \$500,000                    | \$21,500,000/Occurrence             |
| Public Officials' Liability      | None              | \$500,000                    | \$21,500,000/Occurrence             |
| Law Enforcement Liability        | None              | \$500,000                    | \$21,500,000/Occurrence             |
| Uninsured/Underinsured Motorists | None              | \$500,000                    | \$1,000,000/Occurrence              |

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

#### NOTE 4 – OTHER INFORMATION – Continued

#### RISK MANAGEMENT – Continued

#### Park District Risk Management Agency (PDRMA) – Continued

| <b>POLLUTION LIABILITY</b>  |          |           |   |
|---|----------|-----------|---|
| Liability - Third Party   | None     | \$25,000  | \$5,000,000/Occurrence                        |
| Property - First Party  | \$1,000  | \$24,000  | \$30,000,000 3 Year Aggregate                 |
| <b>OUTBREAK EXPENSE</b>   |          |           |   |
| Outbreak Expense  | 24 Hours | N/A       | \$15,000/day, \$1,000,000 Aggr.               |
| <b>INFORMATION SECURITY AND PRIVACY INSURANCE WITH ELECTRONIC MEDIA LIABILITY</b> |          |           |   |
| Information Security & Privacy Liability  | None     | \$100,000 | \$2,000,000/Occurrence/Annual Aggr.           |
| Privacy Notification Costs  | None     | \$100,000 | \$500,000/Occurrence/Annual Aggr.             |
| Regulatory Defense & Penalties  | None     | \$100,000 | \$2,000,000/Occurrence/Annual Aggr.           |
| Website Media Content Liability   | None     | \$100,000 | \$2,000,000/Occurrence/Annual Aggr.           |
| Cyber Extortion   | None     | \$100,000 | \$2,000,000/Occurrence/Annual Aggr.           |
| Data Protection & Business Interruption   | \$1,000  | \$100,000 | \$2,000,000/Occurrence/Annual Aggr.           |
| First Party Business Interruption   | 8 Hours  | \$100,000 | \$25,000 Hourly Sublimit/\$25,000 Forensic    |
|   |          |           | Exp/\$100,000 Dependent Business Interruption |
| <b>VOLUNTEER MEDICAL ACCIDENT</b>   |          |           |   |
| Volunteer Medical Accident  | None     | \$5,000   | \$5,000 Medical Expense and AD&D              |
|   |          |           | Excess of any other Collectible Insurance     |
| <b>UNDERGROUND STORAGE TANK LIABILITY</b>   |          |           |   |
| Underground Storage Tank Liability  | None     | N/A       | \$10,000, Follows Illinois Leaking            |
|   |          |           | Underground Tank Fund                         |
| <b>UNEMPLOYMENT COMPENSATION</b>  |          |           |   |
| Unemployment Compensation   | N/A      | N/A       | Statutory                                     |

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.

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.

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 4 – OTHER INFORMATION – Continued

##### RISK MANAGEMENT – Continued

##### Park District Risk Management Agency (PDRMA) – Continued

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.

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2014 and the statement of revenues and expenses for the period ending December 31, 2014. The District's portion of the overall equity of the pool is 0.103% or \$42,510.

|                 |              |
|-----------------|--------------|
| Assets          | \$62,397,015 |
| Liabilities     | 21,080,991   |
| Member Balances | 41,316,024   |
| Revenues        | 20,548,979   |
| Expenditures    | 19,517,301   |

Since 96% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

#### CONTINGENT LIABILITIES

##### Litigation

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the District.

##### 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.

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

##### Plan Descriptions, Provisions and Funding Policies

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. The Illinois Pension Code establishes the benefit provisions of the plan; those provisions can only be amended by the Illinois General Assembly. 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](http://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.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Participating members hired before January 1, 2011 (Tier 1) who retire at or after age 60 (full benefits) or age 55 (reduced benefits) with 8 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of their final rate (average of the highest 48 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service up to 15 years, and 2 percent for each year thereafter. For participating members hired on or after January 1, 2011 (Tier 2) who retire at or after age 67 (full benefits) or age 62 (reduced benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3 percent of their final rate (average of the highest 96 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service up to 15 years, and 2 percent for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Employees participating in the plan are required to contribute 4.50 percent of their annual covered salary to IMRF. The employees' contribution rate is established by state statute. The District is required to contribute the remaining amount necessary to fund the IMRF plan as specified by statute. The employer contribution and annual required contribution rate for calendar year 2014 was 11.16 percent.

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

##### Funding Policy and Annual Pension Cost

For the current year, the District's annual pension cost of \$52,883 for the plan was equal to the District's required and actual contributions. The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year, depending on age and service, attributable to seniority/merit, (d) post-retirement benefit increases of 3.0% annually and (e) an inflation rate of 4.0%. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2014 was 29 years.

##### Trend Information

Employer annual pension cost (APC), actual contributions and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

| Fiscal<br>Year | Annual<br>Pension<br>Cost | Percentage<br>of APC<br>Contributed | Net<br>Pension<br>Obligation |
|----------------|---------------------------|-------------------------------------|------------------------------|
| 2013           | \$ 51,491                 | 100.00%                             | \$ -                         |
| 2014           | 52,149                    | 100.00%                             | -                            |
| 2014           | 52,883                    | 100.00%                             | -                            |

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Notes to the Financial Statements April 30, 2015

---

#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

##### Funded Status and Funding Progress

The District's funded status for the current year and related information for the plan is as follows:

|  |             |
|--|-------------|
| Percent Funded   | 92.34%      |
| Actuarial Accrued Liability<br>for Benefits                                    | \$1,508,053 |
| Actuarial Value of Assets  | \$1,392,466 |
| Over (Under) Funded Actuarial<br>Accrued Liability (UAAL)                      | (\$115,587) |
| Covered Payroll (Annual Payroll<br>of Active Employees Covered<br>by the Plan) | \$473,866   |
| Ratio of UAAL to Covered<br>Payroll  | 24.39%      |

The schedule of funding progress, presented as Required Supplementary Information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

##### POST-EMPLOYMENT BENEFITS

The District has evaluated its potential other postemployment 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, no former employees have chosen to stay in the District's health insurance plan. Therefore, there has been 0% utilization and, therefore, no implicit subsidy to calculate in accordance with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Additionally, the District had no former employees for which the District was providing an explicit subsidy and no current employees with agreements for future explicit subsidies upon retirement. Therefore, the District has not recorded any post-employment benefit liability as of April 30, 2015.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board (GASB) but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Funding Progress and Employer Contributions  
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules  
General Fund  
Recreation – Special Revenue Fund

### **Notes to the Required Supplementary Information**

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

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

**Illinois Municipal Retirement Fund**

**Required Supplementary Information**

**Schedule of Funding Progress and Employer Contributions**

**April 30, 2015**

**Funding Progress**

| Actuarial<br>Valuation<br>Date<br>Dec. 31 | (1)<br>Actuarial<br>Value<br>of Plan<br>Assets | (2)<br>Actuarial<br>Accrued<br>Liability<br>(AAL)<br>- Entry Age | (3)<br>Funded<br>Ratio<br>(1) ÷ (2) | (4)<br>Unfunded<br>(Overfunded)<br>Actuarial<br>Accrued<br>Liability<br>(2) - (1) | (5)<br>Annual<br>Covered<br>Payroll | (6)<br>Unfunded<br>(Overfunded)<br>Actuarial<br>Accrued<br>Liability<br>as a<br>Percentage<br>of Covered<br>Payroll<br>(4) ÷ (5) |
|---|--|--|-------------------------------------|---|-------------------------------------|--|
| 2009                                      | \$ 991,378                                     | \$ 1,163,717   | 85.19%                              | \$ 172,339  | \$ 410,186                          | 42.01%   |
| 2010                                      | 1,045,655                                      | 1,260,573  | 82.95%                              | 214,918   | 425,195                             | 50.55%   |
| 2011                                      | 1,176,166                                      | 1,390,880  | 84.56%                              | 214,714   | 428,686                             | 50.09%   |
| 2012                                      | 1,308,188                                      | 1,484,887  | 88.10%                              | 176,699   | 446,587                             | 39.57%   |
| 2013                                      | 1,522,105                                      | 1,609,838  | 94.55%                              | 87,733  | 452,291                             | 19.40%   |
| 2014                                      | 1,392,466                                      | 1,508,053  | 92.34%                              | 115,587   | 473,866                             | 24.39%   |

**Employer Contributions**

| Fiscal<br>Year | Employer<br>Contributions | Annual<br>Required<br>Contribution | Percent<br>Contributed |
|----------------|---------------------------|------------------------------------|------------------------|
| 2010           | \$ 31,010                 | \$ 31,010                          | 100.00%                |
| 2011           | 42,094                    | 42,094                             | 100.00%                |
| 2012           | 46,767                    | 46,767                             | 100.00%                |
| 2013           | 51,491                    | 51,491                             | 100.00%                |
| 2014           | 52,149                    | 52,149                             | 100.00%                |
| 2015           | 52,883                    | 52,883                             | 100.00%                |



# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## General Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2015

|                                   | Budget     |          | Actual   |
|-----------------------------------|------------|----------|----------|
|                                   | Original   | Final    |          |
| Revenues                          |            |          |          |
| Taxes                             |            |          |          |
| Property Taxes                    | \$ 449,305 | 449,305  | 435,133  |
| Personal Property Replacement Tax | 14,500     | 14,500   | 17,367   |
| Interest                          | 500        | 500      | 410      |
| Miscellaneous                     | 1,500      | 1,500    | 3,472    |
| Total Revenues                    | 465,805    | 465,805  | 456,382  |
| Expenditures                      |            |          |          |
| Recreational Services             |            |          |          |
| Wages                             | 272,816    | 272,816  | 287,940  |
| Employee Benefits                 | 67,940     | 67,940   | 57,537   |
| Administrative                    | 19,800     | 19,800   | 29,000   |
| Contractual Services              | 90,490     | 90,490   | 84,629   |
| Supplies                          | 28,800     | 28,800   | 26,248   |
| Equipment                         | 13,400     | 13,400   | 7,984    |
| Other Expenditures                | 250        | 250      | 1,770    |
| Total Expenditures                | 493,496    | 493,496  | 495,108  |
| Net Change In Fund Balance        | (27,691)   | (27,691) | (38,726) |
| Fund Balance - Beginning          |            |          | 404,787  |
| Fund Balance - Ending             |            |          | 366,061  |

# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## Recreation - Special Revenue Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2015

|                            | Budget     |         | Actual   |
|----------------------------|------------|---------|----------|
|                            | Original   | Final   |          |
| Revenues                   |            |         |          |
| Taxes                      |            |         |          |
| Property Taxes             | \$ 104,365 | 104,365 | 65,708   |
| Charges for Services       |            |         |          |
| Program Fees               | 487,650    | 487,650 | 523,067  |
| Interest                   | 70         | 70      | 84       |
| Miscellaneous              | 5,150      | 5,150   | -        |
| Total Revenues             | 597,235    | 597,235 | 588,859  |
| Expenditures               |            |         |          |
| Recreational Services      |            |         |          |
| Wages                      | 326,207    | 326,207 | 334,369  |
| Employee Benefits          | 44,828     | 44,828  | 43,029   |
| Administrative             | 5,725      | 5,725   | 3,279    |
| Contractual Services       | 181,615    | 181,615 | 183,583  |
| Supplies                   | 33,710     | 33,710  | 45,422   |
| Equipment                  | 3,835      | 3,835   | 6,248    |
| Other Expenditures         | 570        | 570     | 179      |
| Total Expenditures         | 596,490    | 596,490 | 616,109  |
| Net Change in Fund Balance | 745        | 745     | (27,250) |
| Fund Balance - Beginning   |            |         | 504,973  |
| Fund Balance - Ending      |            |         | 477,723  |

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board (GASB), nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds

# **COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES**

## **GENERAL FUND**

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

---

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are created to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

### **Recreation Fund**

The Recreation Fund is used to account for revenues and expenditures related to recreational programs offered by the District.

### **Illinois Municipal Retirement Fund**

The Illinois Municipal Retirement Fund (IMRF) Fund is used to account for the receipt of property taxes to fund payments to the state controlled pension fund.

### **Liability Insurance Fund**

The Liability Insurance Fund is used to account for the operation of the District's insurance and risk management activities. Financing is provided from an annual property tax levy.

### **Audit Fund**

The Audit Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the District.

### **Special Recreation Fund**

The Special Recreation Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to benefit the Southeast Association for Special Parks and Recreation Association to provide special recreation programs for the physically and mentally challenged.

# **COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES**

## **SPECIAL REVENUE FUNDS – Continued**

### **FICA Fund**

The FICA Fund is used to account for the receipt of property taxes to fund the federally administered social security program.

---

### **DEBT SERVICE FUND**

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

---

### **CAPITAL PROJECTS FUND**

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of capital facilities and equipment.

---

# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## Debt Service Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2015

|                             | Budget     |         | Actual  |
|-----------------------------|------------|---------|---------|
|                             | Original   | Final   |         |
| Revenues                    |            |         |         |
| Taxes                       |            |         |         |
| Property Taxes              | \$ 243,300 | 243,300 | 247,831 |
| Interest                    | 50         | 50      | 25      |
| Total Revenues              | 243,350    | 243,350 | 247,856 |
| Expenditures                |            |         |         |
| Debt Service                |            |         |         |
| Principal Retirement        | 165,000    | 165,000 | 165,000 |
| Interest and Fiscal Charges | 78,300     | 78,300  | 78,300  |
| Total Expenditures          | 243,300    | 243,300 | 243,300 |
| Net Change in Fund Balance  | 50         | 50      | 4,556   |
| Fund Balance - Beginning    |            |         | 203,927 |
| Fund Balance - Ending       |            |         | 208,483 |

**COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS****Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2015**

|  | Budget    |           | Actual    |
|--|-----------|-----------|-----------|
|  | Original  | Final     |           |
| Revenues   |           |           |           |
| Interest   | \$ 500    | 500       | 265       |
| Miscellaneous  | 405,314   | 405,314   | 15,406    |
| Total Revenues   | 405,814   | 405,814   | 15,671    |
| Expenditures   |           |           |           |
| Recreational Services  |           |           |           |
| Wages  | 500       | 500       | 1,963     |
| Contractual Services   | 85,580    | 85,580    | 77,570    |
| Capital Outlay   | 971,975   | 971,975   | 230,007   |
| Total Expenditures   | 1,058,055 | 1,058,055 | 309,540   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (652,241) | (652,241) | (293,869) |
| Other Financing Sources                                      |           |           |           |
| Transfers In   | 125,000   | 125,000   | -         |
| Net Change in Fund Balance                                   | (527,241) | (527,241) | (293,869) |
| Fund Balance - Beginning                                     |           |           | 809,449   |
| Fund Balance - Ending  |           |           | 515,580   |

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

**Nonmajor Governmental Funds**

**Combining Balance Sheet**

**April 30, 2015**

|  | Special Revenue                     |                        |       |                       |        |         |
|--|-------------------------------------|------------------------|-------|-----------------------|--------|---------|
|  | Illinois<br>Municipal<br>Retirement | Liability<br>Insurance | Audit | Special<br>Recreation | FICA   | Totals  |
| <b>ASSETS</b>  |                                     |                        |       |                       |        |         |
| Cash and Investments                                     | \$ 21,156                           | 5,462                  | 2,602 | 87,093                | 12,951 | 129,264 |
| Receivables - Net of Allowances                          |                                     |                        |       |                       |        |         |
| Property Taxes   | 45,482                              | 19,143                 | 3,981 | 13,745                | 24,962 | 107,313 |
| Total Assets   | 66,638                              | 24,605                 | 6,583 | 100,838               | 37,913 | 236,577 |
| <b>DEFERRED INFLOWS<br/>OF RESOURCES</b>                 |                                     |                        |       |                       |        |         |
| Property Taxes   | 45,482                              | 19,143                 | 3,981 | 13,745                | 24,962 | 107,313 |
| <b>FUND BALANCES</b>                                     |                                     |                        |       |                       |        |         |
| Restricted   | 21,156                              | 5,462                  | 2,602 | 87,093                | 12,951 | 129,264 |
| Total Deferred Inflows of<br>Resources and Fund Balances | 66,638                              | 24,605                 | 6,583 | 100,838               | 37,913 | 236,577 |



# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## Nonmajor Governmental Funds

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended April 30, 2015

|                             | Special Revenue                     |                        |       |                       |         | Totals  |
|-----------------------------|-------------------------------------|------------------------|-------|-----------------------|---------|---------|
|                             | Illinois<br>Municipal<br>Retirement | Liability<br>Insurance | Audit | Special<br>Recreation | FICA    |         |
| Revenues                    |                                     |                        |       |                       |         |         |
| Taxes                       | \$ 73,091                           | 37,384                 | 7,613 | 56,793                | 47,132  | 222,013 |
| Interest                    | -                                   | 1                      | 1     | 1                     | 1       | 4       |
| Total Revenues              | 73,091                              | 37,385                 | 7,614 | 56,794                | 47,133  | 222,017 |
| Expenditures                |                                     |                        |       |                       |         |         |
| Recreational Services       | 51,177                              | 38,807                 | 7,725 | 76,920                | 48,643  | 223,272 |
| Net Change in Fund Balances | 21,914                              | (1,422)                | (111) | (20,126)              | (1,510) | (1,255) |
| Fund Balances - Beginning   | (758)                               | 6,884                  | 2,713 | 107,219               | 14,461  | 130,519 |
| Fund Balances - Ending      | 21,156                              | 5,462                  | 2,602 | 87,093                | 12,951  | 129,264 |

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

**Illinois Municipal Retirement - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2015**

|                               | Budget    |        | Actual |
|-------------------------------|-----------|--------|--------|
|                               | Original  | Final  |        |
| Revenues                      |           |        |        |
| Taxes                         |           |        |        |
| Property Taxes                | \$ 69,545 | 69,545 | 73,091 |
| Interest                      | 1         | 1      | -      |
| Total Revenues                | 69,546    | 69,546 | 73,091 |
| Expenditures                  |           |        |        |
| Recreational Services         |           |        |        |
| Illinois Municipal Retirement | 55,540    | 55,540 | 51,177 |
| Net Change in Fund Balance    | 14,006    | 14,006 | 21,914 |
| Fund Balance - Beginning      |           |        | (758)  |
| Fund Balance - Ending         |           |        | 21,156 |

## COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

### Liability Insurance - Special Revenue Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2015

|                            | Budget    |        | Actual  |
|----------------------------|-----------|--------|---------|
|                            | Original  | Final  |         |
| Revenues                   |           |        |         |
| Taxes                      |           |        |         |
| Property Taxes             | \$ 39,510 | 39,510 | 37,384  |
| Interest                   | 10        | 10     | 1       |
| Total Revenues             | 39,520    | 39,520 | 37,385  |
| Expenditures               |           |        |         |
| Recreational Services      |           |        |         |
| Insurance                  | 32,975    | 32,975 | 38,807  |
| Net Change in Fund Balance | 6,545     | 6,545  | (1,422) |
| Fund Balance - Beginning   |           |        | 6,884   |
| Fund Balance - Ending      |           |        | 5,462   |

# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## Audit - Special Revenue Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2015

|                            | Budget   |       | Actual |
|----------------------------|----------|-------|--------|
|                            | Original | Final |        |
| Revenues                   |          |       |        |
| Taxes                      |          |       |        |
| Property Taxes             | \$ 7,900 | 7,900 | 7,613  |
| Interest                   | 1        | 1     | 1      |
| Total Revenues             | 7,901    | 7,901 | 7,614  |
| Expenditures               |          |       |        |
| Recreational Services      |          |       |        |
| Audit                      | 7,725    | 7,725 | 7,725  |
| Net Change in Fund Balance | 176      | 176   | (111)  |
| Fund Balance - Beginning   |          |       | 2,713  |
| Fund Balance - Ending      |          |       | 2,602  |

# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## Special Recreation - Special Revenue Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2015

|                            | Budget    |          | Actual   |
|----------------------------|-----------|----------|----------|
|                            | Original  | Final    |          |
| Revenues                   |           |          |          |
| Taxes                      |           |          |          |
| Property Taxes             | \$ 93,250 | 93,250   | 56,793   |
| Interest                   | 20        | 20       | 1        |
| Total Revenues             | 93,270    | 93,270   | 56,794   |
| Expenditures               |           |          |          |
| Recreational Services      |           |          |          |
| Wages                      | 11,928    | 11,928   | 13,346   |
| Contractual Services       | 102,140   | 102,140  | 63,574   |
| Total Expenditures         | 114,068   | 114,068  | 76,920   |
| Net Change in Fund Balance | (20,798)  | (20,798) | (20,126) |
| Fund Balance - Beginning   |           |          | 107,219  |
| Fund Balance - Ending      |           |          | 87,093   |

# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## FICA - Special Revenue Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2015

|                            | Budget    |        | Actual  |
|----------------------------|-----------|--------|---------|
|                            | Original  | Final  |         |
| Revenues                   |           |        |         |
| Taxes                      |           |        |         |
| Property Taxes             | \$ 47,410 | 47,410 | 47,132  |
| Interest                   | 2         | 2      | 1       |
| Total Revenues             | 47,412    | 47,412 | 47,133  |
| Expenditures               |           |        |         |
| Recreational Services      |           |        |         |
| FICA                       | 48,025    | 48,025 | 48,643  |
| Net Change in Fund Balance | (613)     | (613)  | (1,510) |
| Fund Balance - Beginning   |           |        | 14,461  |
| Fund Balance - Ending      |           |        | 12,951  |

## **SUPPLEMENTAL SCHEDULE**

# COMMUNITY PARK DISTRICT OF LAGRANGE PARK, ILLINOIS

## Schedule of Long-Term Debt Requirements

### General Obligation Limited Park Bonds of 2011A

April 30, 2015

|                         |  |
|-------------------------|--|
| Date of Issue           | December 12, 2011                                  |
| Date of Maturity        | December 1, 2029                                   |
| Authorized Issue        | \$2,500,000  |
| Denomination of Bonds   | \$5,000  |
| Interest Rates          | 2.00% - 4.00%                                      |
| Interest Dates          | June 1 and December 1                              |
| Principal Maturity Date | December 1   |
| Payable at              | Wells Fargo Bank, National Association, Chicago IL |

## CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal<br>Year | Requirements     |                |                  | Interest Due on |                |        |                |
|----------------|------------------|----------------|------------------|-----------------|----------------|--------|----------------|
|                | Principal        | Interest       | Totals           | Jun. 1          | Amount         | Dec. 1 | Amount         |
| 2016           | \$ 170,000       | 72,850         | 242,850          | 2015            | 36,425         | 2015   | 36,425         |
| 2017           | 110,000          | 67,750         | 177,750          | 2016            | 33,875         | 2016   | 33,875         |
| 2018           | 115,000          | 64,450         | 179,450          | 2017            | 32,225         | 2017   | 32,225         |
| 2019           | 115,000          | 61,000         | 176,000          | 2018            | 30,500         | 2018   | 30,500         |
| 2020           | 120,000          | 57,550         | 177,550          | 2019            | 28,775         | 2019   | 28,775         |
| 2021           | 125,000          | 53,950         | 178,950          | 2020            | 26,975         | 2020   | 26,975         |
| 2022           | 130,000          | 50,200         | 180,200          | 2021            | 25,100         | 2021   | 25,100         |
| 2023           | 135,000          | 45,000         | 180,000          | 2022            | 22,500         | 2022   | 22,500         |
| 2024           | 140,000          | 39,600         | 179,600          | 2023            | 19,800         | 2023   | 19,800         |
| 2025           | 145,000          | 34,000         | 179,000          | 2024            | 17,000         | 2024   | 17,000         |
| 2026           | 150,000          | 28,200         | 178,200          | 2025            | 14,100         | 2025   | 14,100         |
| 2027           | 155,000          | 22,200         | 177,200          | 2026            | 11,100         | 2026   | 11,100         |
| 2028           | 160,000          | 16,000         | 176,000          | 2027            | 8,000          | 2027   | 8,000          |
| 2029           | 170,000          | 9,600          | 179,600          | 2028            | 4,800          | 2028   | 4,800          |
| 2030           | 70,000           | 2,800          | 72,800           | 2029            | 1,400          | 2029   | 1,400          |
|                | <u>2,010,000</u> | <u>625,150</u> | <u>2,635,150</u> |                 | <u>312,575</u> |        | <u>312,575</u> |



Date: August 7, 2015  
To: Community Park District Board of Commissioners  
From: Aleks Briedis, Executive Director  
RE: Weekly report

#### Shed at Robinhood

I will be asking the Village to extend our Temporary Use Permit for the shed at Robinhood Park since most likely we will still be using it next year for Afternoon Antics.

#### Lunch Meeting with Village

I had a meeting with Julia Cedillo, Village Manager, Village department heads and Kate Buckson, the new Executive Director of the Library District. We discussed issues affecting our agencies and how we can help each other out. We hope to continue this as a quarterly meeting.

#### Financial Audit

We finished the final touches on the audit. It will be presented by the auditors at the next Board meeting.

#### Music Under the Stars

We had another gorgeous night and another good crowd for Classical Blast.

#### Island Night

Don't forget Island Night is Wednesday starting at 6 PM! Hope to see everyone there. We will also be using this event as our volunteer appreciation event.

#### Chamber Dinner

The Annual Chamber Dinner will be held Thursday, October 1 at Mattones. A save the date flier is included in the packet. Please let me know if you are interested in attending.

#### Mystery Theater

Our Mystery Theater program put on a final performance of "Murder at the Banquet" on Thursday. Another great performance.

#### Representative Conroy

I introduced myself to Rep Conroy at a social on Thursday night. She is my home representative, but I will be lobbying her on parks and recreation issues. I will be having a one on one meeting with her soon.

#### Police Report

2643 Public complaint, no further information  
2669 Kids riding bikes that weren't theirs  
2707 Stolen cell phone  
2946 Abandoned bike  
2967 Kid struck by baseball during a game  
3096 Complaint that lights were left on, were off by time officer arrived

3107 Kids play boxing  
3114 No information because it is a juvenile case  
3116 Case report, no further information  
3118 Found scooter  
3190 Person locked out of their car  
3251 Found cell phone and house keys

Please contact me with any questions!



## MEMORANDUM

TO: Aleks Briedis  
Community Park District of LaGrange Park  
1501 Barnsdale  
LaGrange Park, IL 60526

FROM: LaGrange Park Police Department  
SUBJECT: Police Calls at Park District Properties  
DATE: 7/1/15

During the time period of June 1, 2015 through June 30, 2015 the following police calls were reported.

| Incident # | Date    | Location          | Call Type              | Reported by   |
|------------|---------|-------------------|------------------------|---------------|
| 15-2643    | 6/2/15  | Hainsworth park   | Disturbance            | ***           |
| 15-2669    | 6/3/15  | Memorial Park     | Recovered property     | Ofc. Gonzalez |
| 15-2707    | 6/5/15  | Yena Park         | Theft under \$500      | ***           |
| 15-2946    | 6/15/15 | Stone/Monroe Park | Found property         | Ofc. Jania    |
| 15-2967    | 6/16/15 | Yena Park         | Assist ambulance       | ***           |
| 15-3096    | 6/22/15 | Memorial Park     | Matter of record       | ***           |
| 15-3107    | 6/23/15 | Yena Park         | Juvenile complaint     | ***           |
| 15-3114    | 6/23/15 | Stone/Monroe Park | Juvenile complaint     | ***           |
| 15-3116    | 6/23/15 | Memorial Park     | Suspicious vehicle     | Det. Griffin  |
| 15-3118    | 6/24/15 | Stone/Monroe Park | Recovered property     | ***           |
| 15-3190    | 6/27/15 | Memorial Park     | Assist lockout/vehicle | ***           |
| 15-3251    | 6/30/15 | Memorial Park     | Found article          | Refused       |

Each of these incident reports is closed with no pending follow-up or additional action by the Police Department needed at this time.

If you have any questions or need further information regarding any of these incidents, please complete a Freedom of Information Records Request form at the Police Department or contact Jackie Viecele at 352-7711 ext. 204.



An evening of ...

**FOOD**      **DRINKS**  
**NETWORKING**      **RAFFLES**

LAGRANGE PARK CHAMBER OF COMMERCE

ANNUAL DINNER

THURSDAY—OCTOBER 1, 2015

MATTONE'S RESTAURANT

9 E. 31st Street, La Grange Park

COCKTAILS—5:30PM

DINNER—6:30PM

Nomination form and invitations are coming soon!



An evening of ...

**FOOD**      **DRINKS**  
**NETWORKING**      **RAFFLES**

LAGRANGE PARK CHAMBER OF COMMERCE

ANNUAL DINNER

THURSDAY—OCTOBER 1, 2015

MATTONE'S RESTAURANT

9 E. 31st Street, La Grange Park

COCKTAILS—5:30PM

DINNER—6:30PM

Nomination form and invitations are coming soon!

Date: July 30, 2015

To: Community Park District Board of Commissioners

From: Aleks Briedis, Executive Director

RE: Weekly report

I will be taking a vacation day on Friday, so this report is a day early.

#### Financial Audit

We should be receiving the final draft of the audit soon. It will be presented by the auditors at the next Board meeting.

#### Electronic Record Retention

I attended a webinar put on by IAPD on electronic record retention. Kristopher Stenson, Electronic Records Archivist for the Illinois State Archives, was the presenter. A lot of good information was presented. I will be making sure that we are following all of the laws and have all of the proper policies and procedures in place. Peggy and I will be attending a more in depth presentation in October.

#### Music Under the Stars

We had another gorgeous night and large crowd. One Foot in the Groove put on a great show.

#### Brochure

The brochure was sent out to all residents. Great job staff on a great brochure!

#### Island Night

Staff had a preparation meeting for Island Night, which will be on August 12<sup>th</sup>. Darla and I met with Village staff on Thursday to make sure we are in compliance with the Village and all is good.

#### Phone System and Internet

It is time for us to increase our bandwidth to the internet. With this, I am also looking into upgrading our phone system to a VOIP system. From the initial investigating I have done, it seems we could do it for a less monthly cost than we are paying now. I will present my findings to the Board once completed.

#### Forest Road Trail

President Boyd gave me the reason why I haven't received a return phone call from County Commissioner Gorman; she stepped down from her office on January 20<sup>th</sup>. Sean Morrison will be taking her place. I will give a few more tries to see if we can easily complete the trail project.

#### Beach Oak

A resident contacted me about maintenance concerns at Beach Oak Park. She understands that we are awaiting the OSLAD grant to be able to improve the park; however she was hoping that we could do some minor fixes in the meantime. She also mentioned that she has a group in her neighborhood that would be willing to pitch in time to make those improvements as well as organize a block party to raise funds to help with costs. I will be working with her and Martin to make this a reality.

Please contact me with any questions!

Date: July 24, 2015  
To: Community Park District Board of Commissioners  
From: Aleks Briedis, Executive Director  
RE: Weekly report

#### Financial Audit

We completed our portion of the financial audit and are awaiting the final document. It will be presented by the auditors at the next Board meeting.

#### Background Checks

Staff is investigating using SSCI for our background checks. Their check includes the Illinois State Police check, which is required by law for employees. The SSCI check goes above and beyond and has a much smoother process. There would be an increase in cost (\$8.50 for volunteers, \$18.50 for employees). We are looking into how much this would affect our budget. I believe it will be worth the cost to go above and beyond for our participants' safety.

#### Drinking Fountains

We have a resident that would like to present at our next board meeting.

#### Music Under the Stars

We had another gorgeous night and large crowd at the concert. Final Say put on a great show.

#### Brochure

The brochure is at the printer and should be at the post office on Monday, June 27<sup>th</sup>. We posted the PDF of the brochure on our web site today. The word is out that Shrek Jr. will be our next theater production!

#### Beach Oak Property

I am getting proposals from a number of firms for a Phase 1 Environmental Assessment for the property, including the 534 Beach Oak parcel. This was recommended by PDRMA. I will be bringing a recommendation on which firm to hire at the next Board meeting.

#### Web Site

Dave Romito and I spent most of Friday morning updating the web site. We still plan on changing the navigation a bit and have more tweaking to do. If you have any suggestions, please send them my way.

Please contact me with any questions!

Date: July 17, 2015  
To: Community Park District Board of Commissioners  
From: Aleks Briedis, Executive Director  
RE: Weekly report

#### Beach Oak Property

The meeting at the Cook County Assessor's Office went great. It seems the railroad will be willing to give us a wedge of the parcel to the south in exchange for the part of the parcel we will be receiving that has the railroad tracks. This will square off the parcel and park nicely. The division of the parcel and us taking possession of the parcel can happen simultaneously and therefore we will not ever own or have the liability of owning any railroad tracks. All of this will take time, with the soonest of us owning the parcel being February 2016. I will be bringing resolutions or ordinances to you, for accepting and releasing property, in the next few months.

#### Financial Audit

We are currently reviewing the financial audit and preparing responses where requested. The auditors did not identify any deficiencies in internal control and were overall satisfied with all of our financial procedures. The auditors will be presenting the final audit at the next Board meeting. I am currently updating the year end budget with the audited financials. Some of the fund balances did change and I will review with the Board at a future meeting.

#### Drinking Fountains

We are still receiving e-mails and phone calls regarding the fountains being removed. I am guessing that we will have the public coming to comment at a future Board meeting.

#### Music Under the Stars

We finally had great weather on Wednesday evening. ABBA Salute put on a great show and we had a large crowd of spectators. Everyone seemed to have a great time.

#### Frankie Ace

The Afternoon Antics participants received a treat on Thursday with a magic performance from Frankie Ace. The kids had a blast.

#### Mystery Theater

Thursday afternoon, the Mystery Theater program put on their final performance of Once Upon a Crime. Another great performance.

Please contact me with any questions!

Date: August 5, 2015

To: Aleks Briedis, Executive Director

From: Martin Healy, Parks Supervisor

RE: Monthly Board Report

Beach Oak Park:

Repaired holes with concrete in the entrance to the basketball court. Also, filled in holes where fence posts were removed with 9 yards of black dirt and put down grass seed.

1501 Barnsdale:

Trimmed all shrubbery and installed 9 yards of oak mulch. Removed 2 dead trees and 5 shrubs.

Memorial Park:

Removed 2 dead trees near LaGrange Road. Rehung flags that were damaged with high winds. Keeping flowers watered, weeded and dead headed at the Memorial Wall. Installed new basketball nets.

Tennis Courts:

Keeping the sand brushed at Stone and Monroe Park.

Yena Park:

Repaired gate and fence around playground area.

All Parks:

Keeping up with the grass cutting in all areas and weed control. Found no graffiti or damage in any of the parks. Repairs and preventive maintenance to all tractors, oil changes and blade sharpening.

Dragging baseball fields and sand volley ball on a daily basis to keep ready for play.



DATE: July 30, 2015  
TO: Aleks Briedis, Executive Director  
FROM: Dean Carrara, Superintendent of Recreation  
RE: **Monthly Report for August 10, 2015**

### **SOFTBALL**

The girl's ponytail softball season concluded on Thursday July 30<sup>th</sup> with our two Junior teams and two senior teams facing off against each other. Every girl received a medal for participating in the league. The women's softball league will finish up on Monday August 24<sup>th</sup> with a championship game scheduled at 8:00pm at Hanesworth Park. We had five teams this year after not having a league last year.

### **SAND VOLLEYBALL**

Our sand volleyball league will conclude their season with a post season tournament. The championship match is scheduled for Wednesday August 5<sup>th</sup> at Memorial Park. We had ten teams compete in the league this summer.

### **SUMMER CAMPS**

My summer Afternoon Antics program ended on Friday August 7<sup>th</sup>. We actually had better participation numbers holding the camp at Robinhood Park instead of Memorial Park this year.

### **FALL BROCHURE**

Everyone should have received the fall brochure by now. Kudos to Dave and Josh for making it look so nice. Resident registration will begin on Friday August 14<sup>th</sup> and non-resident registration starts Friday August 21<sup>st</sup>.

### **UPCOMING EVENTS**

- Cubs Game – Tuesday August 11<sup>th</sup>
- Ponytail Softball Coaches post season meeting – Monday August 10<sup>th</sup>
- Senior Club – Monday August 31<sup>st</sup>
- Fall programming kicks off the week of September 7<sup>th</sup>
- Work on the winter/spring has already started

To: Aleks Briedis

From: Recreation Supervisor, Darla Goudeau

Subject: August 2015 Board Report

#### PRESCHOOL MARKETING & PUBLICITY

The Ready Teddy concert night on July 22<sup>nd</sup> brought out many families. We have had a surge of registrations. It is hard to say which one of the 3 summer promotions were most successful. Probably a combination of all 3. The current enrollment is 158 students.

Preschool staff will be returning on August 24<sup>th</sup> to get ready for the start up of school and events. We will all be attending the teacher's all day seminar in Alsip on August 27<sup>th</sup>.

#### SPECIAL EVENTS

Music Under the Stars "Senior Night" July 29<sup>th</sup> was well attended. Coupons, good on August 12<sup>th</sup> only, were awarded. Fans and candy were distributed.

"Island Night" on August 12<sup>th</sup> is organized, licensed, staffed and ready to roll. Please pray for no rain!

#### SUMMER CAMPS

Summer "Fun Zone" camps have finished. We have a Monkey Survey going Via e mail to families who were registered. This feedback will help in planning next summer.

#### TRIPS

The next trip out is to Michigan City to visit the Lighthouse outlet stores and Blue Chip Casino.

#### RENTALS

Rentals continue to be popular. I am in the process of revising the rental forms and some of the fees.

Date: August 5, 2015  
To: Aleks Briedis  
From: Dave Romito  
RE: Marketing Report/Performing Arts

The following marketing processes have been completed in July, 2015. Media outlets include: TribLocal & [www.chicagotribune.com](http://www.chicagotribune.com), Suburban Life, The Doings & [www.pioneerlocal.suntimes.com](http://www.pioneerlocal.suntimes.com), Suburban Focus, Patch, E-Brief's, School District 102's website, village Rose Clippings and Facebook.

- Weekly promotions of programs, events, and updated pictures on Facebook. We currently have **492 Likes (13 more than last month)**.
  - Promotion for special events/Trips: Music Under the Stars, Chicago Cubs game, & Lighthouse Mall & Blue Chip Casino Trip.
- Articles written and/or submitted to media outlets regarding:
  - Pastel Drawing
  - Fashion Runway "Tween Style"
  - Music Under the Stars
  - Lighthouse Mall & Blue Chip Casino Trip
  - Chicago Cubs game
  - Ready Teddy
- Survey Monkey (website) has been utilized and our third survey is in the process of being sent out to the Summer Fun Zone Camp participants. We continue to have issues sending out mass emails through our RecTrac sytem.
- Fall Brochure completed and published.
- Fliers for the Chicago Cubs Trip were designed and placed throughout building.
- Our Fall theatre performance will be "Shrek Jr". I have implemented new processes to not only save time, but to make this program more convenient/efficient to the public and internal staff. I have scheduled 60 auditions to date, and it's only been a week!
- The Mystery Theatre's performance of "Murder at the Banquet" is August 6. There are nine students in the class and I am expecting a good audience turnout.
- I am expecting Joe Wright to begin training staff in the next month or so on regulating and updating their programs on our new website when necessary.
- Updated and maintained all programs, events, and requests on La Grange Rd. lighted sign.
- Pictures continue to be taken, uploaded, and maintained of all programs and events through the Park District.
- Bulletin board outside of Resource Room continues to be updated with all of our press clippings and community news.

To: Aleks Briedis

From: Peggy Ronovsky  
Office Manager

Ref: Board Report August 2015

- Monthly financial work was completed. Payroll was processed for July and payables were processed for the August meeting.
- Daily registrations and daily computer entries were completed. Bank deposits were processed as needed.
- Final Audit information was processed into Peachtree Software. Assisted with final audit process.
- Finishing up Summer 2015 registration.
- Started the process of preparing for Fall 2015 registration. Data entry was completed and brochure was delivered to residents mailboxes the week of July 27<sup>th</sup>. It is also active on our Website.
- Assisting with the final concert of the season. We have incorporated the “Thank You Volunteer Night” with the final concert on Wednesday, August 12<sup>th</sup>. All volunteers will be recognized with their “glowing” wrist bracelet.

**Date: August 4, 2015**

**To: Aleks Briedis, Executive Director**

**From: Megan Jadron, Safety Coordinator**

**August Board Report 2015**



**Inspections:**

All playgrounds are being inspected on a regular basis. All playgrounds are in good condition.

Building inspections have been conducted for the month of July. Fire Extinguishers and AED has been checked as well. Inspections for August will be conducted in the next two weeks.

**Other:**

As an ongoing process, I am checking certificates of insurance for any independent contractors that we use for various jobs throughout the district. For all others, we will be requesting updated certificates of insurance so that they remain current in our files.

Aleks and I have discussed changing to the SSCI program for conducting background checks for both volunteers and employees.

As an ongoing process, Dean and I met Jesse Kinsland from PDRMA regarding the Recreation section of the PDRMA review process. The Maintenance portion will be completed in September.

I am currently taking inventory of all first aid supplies to prepare for the start of school and new programs.

I plan to assist Darla and staff at the Island Night event on Wednesday, August 12<sup>th</sup> .

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015  
**CORPORATE FUND**

|                       | Current<br>Month   | Year to Date<br>Actual | Budget              | YTD<br>Percentag | Prev YTD            | Prev %<br>Budget |
|-----------------------|--------------------|------------------------|---------------------|------------------|---------------------|------------------|
| <b>Revenues</b>       |                    |                        |                     |                  |                     |                  |
| Corporate Fund Ta     | \$ 52,937.9        | \$ 56,375.5            | \$ 506,340.         | 11.13            | \$ 77,601.3         | 17.27            |
| Replacement Taxe      | 2,998.74           | 6,648.96               | 15,000.0            | 44.33            | 5,747.75            | 39.64            |
| Interest Earned-Co    | 27.98              | 91.43                  | 400.00              | 22.86            | 127.90              | 25.58            |
| Other Income - Co     | 1,800.00           | 1,815.90               | 2,000.00            | 90.80            | 25.85               | 1.72             |
|                       | <u>57,764.6</u>    | <u>64,931.8</u>        | <u>523,740.</u>     |                  | <u>83,502.8</u>     |                  |
| Total Revenues        | 57,764.6           | 64,931.8               | 523,740.            | 12.40            | 83,502.8            | 17.93            |
| <b>Expenses</b>       |                    |                        |                     |                  |                     |                  |
| Full Time Wages-      | 23,977.7           | 53,189.3               | 213,554.            | 24.91            | 51,511.7            | 23.38            |
| Part Time Wages       | 7,824.33           | 20,286.1               | 51,425.0            | 39.45            | 17,535.9            | 33.40            |
| Wages - Program       | 48.00              | 48.00                  | 0.00                | 0.00             | 0.00                | 0.00             |
| Legal Publications    | 248.64             | 429.96                 | 1,100.00            | 39.09            | 440.00              | 68.75            |
| Postage Stamps        | 17.95              | 517.95                 | 2,000.00            | 25.90            | 900.00              | 45.00            |
| Public Relations      | 0.00               | 0.00                   | 1,500.00            | 0.00             | 550.53              | 32.38            |
| Telephones            | 420.63             | 995.91                 | 7,344.00            | 13.56            | 1,703.39            | 23.96            |
| Association Dues      | 0.00               | 600.00                 | 5,400.00            | 11.11            | 135.00              | 2.65             |
| Professional Devel    | 15.00              | 266.00                 | 4,390.00            | 6.06             | 51.80               | 1.88             |
| Subscriptions         | 0.00               | 663.00                 | 950.00              | 69.79            | 55.25               | 11.05            |
| Mileage Reimburs      | 250.00             | 750.00                 | 3,000.00            | 25.00            | 0.00                | 0.00             |
| Park Board Expens     | 148.53             | 382.71                 | 5,200.00            | 7.36             | 4,413.46            | 61.73            |
| Computer Services     | 661.75             | 1,625.18               | 8,300.00            | 19.58            | 2,014.15            | 33.29            |
| Security Services     | 960.00             | 1,381.73               | 12,750.0            | 10.84            | 2,021.73            | 30.27            |
| Health Insurance      | 184.68             | 573.06                 | 53,063.8            | 1.08             | 597.81              | 0.88             |
| Professional Servi    | 1,075.00           | 2,366.00               | 16,000.0            | 14.79            | 2,375.00            | 15.22            |
| Office Machine Co     | 4,865.20           | 6,353.42               | 7,175.00            | 88.55            | 4,687.12            | 72.11            |
| Refuse Disposals      | 398.94             | 1,807.33               | 4,500.00            | 40.16            | 1,079.77            | 25.71            |
| Portable Toilets      | 700.00             | 1,535.00               | 4,020.00            | 38.18            | 1,500.00            | 43.48            |
| Trade Services        | 4,230.32           | 6,887.82               | 29,200.0            | 23.59            | 7,471.00            | 30.19            |
| Utilites - Natural    | 37.15              | 215.29                 | 2,600.00            | 8.28             | 124.89              | 6.75             |
| Utilities - Electrici | 1,150.26           | 68.49                  | 14,600.0            | 0.47             | 2,407.21            | 17.37            |
| Utilities - Water     | 0.00               | 0.00                   | 1,000.00            | 0.00             | 0.00                | 0.00             |
| Bank Fees             | 0.00               | 0.00                   | 500.00              | 0.00             | 0.00                | 0.00             |
| Supplies              | 2,091.02           | 3,523.86               | 28,500.0            | 12.36            | 5,167.62            | 17.94            |
| Equipment             | 514.95             | 581.70                 | 5,200.00            | 11.19            | 1,507.80            | 32.08            |
| Repair Parts          | 0.00               | 439.67                 | 5,500.00            | 7.99             | 9.84                | 0.16             |
| Awards & Remem        | 0.00               | 0.00                   | 450.00              | 0.00             | 0.00                | 0.00             |
| Staff Uniforms        | 0.00               | 0.00                   | 2,100.00            | 0.00             | 0.00                | 0.00             |
| Separation Pay        | 0.00               | 0.00                   | 64,255.8            | 0.00             | 0.00                | 0.00             |
| Other Expenses        | 225.00             | 248.40                 | 2,100.00            | 11.83            | 215.82              | 86.33            |
|                       | <u>50,045.0</u>    | <u>105,736.</u>        | <u>557,677.</u>     |                  | <u>108,476.</u>     |                  |
| Total Expenses        | 50,045.0           | 105,736.               | 557,677.            | 18.96            | 108,476.            | 21.98            |
| Net Income            | \$ <u>7,719.59</u> | \$ <u>(40,804.2</u>    | \$ <u>(33,937.7</u> | 120.23           | \$ <u>(24,973.9</u> | 90.19            |

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015  
**RECREATION FUND**

|                       | Current<br>Month    | Year to Date<br>Actual | Budget              | Year to<br>Date | Previous YTD       | Prev %<br>Budget |
|-----------------------|---------------------|------------------------|---------------------|-----------------|--------------------|------------------|
| <b>Revenues</b>       |                     |                        |                     |                 |                    |                  |
| Recreation Fund T     | \$ 3,439.81         | \$ 4,240.92            | \$ 32,788.0         | 12.93           | \$ 20,156.1        | 19.31            |
| Interest Earned - R   | 13.81               | 34.68                  | 10.00               | 346.80          | 22.00              | 31.43            |
| Programs Fees - G     | 7,332.14            | 148,551.               | 549,500.            | 27.03           | 128,196.           | 26.29            |
| Donations & Spon      | 0.00                | 0.00                   | 7,000.00            | 0.00            | 0.00               | 0.00             |
| Other Income - Re     | 0.00                | 0.00                   | 100.00              | 0.00            | 0.00               | 0.00             |
|                       | <u>10,785.7</u>     | <u>152,827.</u>        | <u>589,398.</u>     |                 | <u>148,375.</u>    |                  |
| Total Revenues        | <u>10,785.7</u>     | <u>152,827.</u>        | <u>589,398.</u>     | 25.93           | <u>148,375.</u>    | 24.84            |
| <b>Expenses</b>       |                     |                        |                     |                 |                    |                  |
| Full Time Wages-      | 22,915.5            | 51,680.5               | 196,741.            | 26.27           | 34,768.6           | 21.23            |
| Part Time Wages-      | 22,544.1            | 28,812.5               | 84,112.0            | 34.25           | 4,778.33           | 39.13            |
| Wages - Program       | 2,030.75            | 15,393.4               | 89,788.0            | 17.14           | 32,596.2           | 21.70            |
| Program Marketin      | 0.00                | 1,650.00               | 2,300.00            | 71.74           | 83.00              | 3.88             |
| Telephones            | 100.78              | 299.48                 | 1,270.00            | 23.58           | 307.14             | 25.38            |
| Association Dues      | 0.00                | 259.00                 | 488.00              | 53.07           | 90.00              | 22.50            |
| Professional Devel    | 0.00                | 0.00                   | 3,000.00            | 0.00            | 65.00              | 4.64             |
| Mileage               | 0.00                | 0.00                   | 400.00              | 0.00            | 0.00               | 0.00             |
| Security Services     | 0.00                | 1,291.13               | 5,600.00            | 23.06           | 1,291.14           | 24.83            |
| Health Insurance R    | 0.00                | 0.00                   | 50,930.8            | 0.00            | 0.00               | 0.00             |
| Refuse Disposals      | 276.61              | 981.79                 | 3,600.00            | 27.27           | 863.83             | 24.13            |
| Trade Services        | 1,361.00            | 2,108.00               | 4,500.00            | 46.84           | 0.00               | 0.00             |
| Utilites - Natural    | 43.78               | 253.39                 | 3,300.00            | 7.68            | 100.05             | 3.13             |
| Utilities - Electrici | 1,015.59            | 3,173.61               | 12,200.0            | 26.01           | 1,748.29           | 15.89            |
| Utilities - Water     | 0.00                | 248.53                 | 1,200.00            | 20.71           | 218.43             | 15.77            |
| Program Contractu     | 16,269.9            | 26,558.4               | 124,335.            | 21.36           | 21,356.2           | 17.35            |
| Credit Card Fees      | 375.35              | 1,889.72               | 5,465.00            | 34.58           | 1,546.63           | 0.00             |
| Brochure Printing     | 1,251.23            | 5,749.23               | 15,820.0            | 36.34           | 6,660.40           | 41.63            |
| Co-op Fees            | 1,906.17            | 1,906.17               | 15,100.0            | 12.62           | 1,389.46           | 9.82             |
| Bank Fees             | 42.30               | 147.60                 | 0.00                | 0.00            | 179.00             | 0.00             |
| Supplies              | 5,677.61            | 15,627.9               | 40,800.0            | 38.30           | 13,493.7           | 40.03            |
| Equipment             | 147.95              | 414.15                 | 5,300.00            | 7.81            | 458.98             | 14.88            |
| Repair Parts          | 0.00                | 0.00                   | 1,000.00            | 0.00            | 0.00               | 0.00             |
| Other Expenses        | 0.00                | 216.50                 | 230.00              | 94.13           | 63.64              | 11.16            |
|                       | <u>75,958.8</u>     | <u>158,661.</u>        | <u>667,479.</u>     |                 | <u>122,058.</u>    |                  |
| Total Expenses        | <u>75,958.8</u>     | <u>158,661.</u>        | <u>667,479.</u>     | 23.77           | <u>122,058.</u>    | 20.46            |
| Net Income            | \$ <u>(65,173.0</u> | \$ <u>(5,834.03</u>    | \$ <u>(78,081.8</u> | 7.47            | \$ <u>26,316.7</u> | 3,532.4          |

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015  
ILLINOIS MUNICIPAL RETIREMENT FUND

|                   | Current<br>Month   | Year to Date<br>Actual | Budget             | Year to<br>Date | Previous YTD         | Prev %<br>Budget |
|-------------------|--------------------|------------------------|--------------------|-----------------|----------------------|------------------|
| Revenues          |                    |                        |                    |                 |                      |                  |
| Property Taxes-IM | \$ 10,754.0        | \$ 11,215.7            | \$ 103,047.        | 10.88           | \$ 9,574.18          | 13.77            |
| Interest IMRF     | <u>0.46</u>        | <u>0.29</u>            | <u>1.00</u>        | 29.00           | <u>(0.14)</u>        | (14.00)          |
| Total Revenues    | <u>10,754.5</u>    | <u>11,216.0</u>        | <u>103,048.</u>    | 10.88           | <u>9,574.04</u>      | 13.77            |
| Expenses          |                    |                        |                    |                 |                      |                  |
| IMRF Contributio  | <u>5,186.76</u>    | <u>12,177.8</u>        | <u>51,594.9</u>    | 23.60           | <u>11,639.7</u>      | 20.96            |
| Total Expenses    | <u>5,186.76</u>    | <u>12,177.8</u>        | <u>51,594.9</u>    | 23.60           | <u>11,639.7</u>      | 20.96            |
| Net Income        | \$ <u>5,567.75</u> | \$ <u>(961.77)</u>     | \$ <u>51,453.0</u> | (1.87)          | \$ <u>(2,065.66)</u> | (14.75)          |



Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015  
SOCIAL SECURITY FUND

|                   | Current<br>Month   | Year to Date<br>Actual | Budget             | Year to<br>Date | Previous YTD         | Prev %<br>Budget |
|-------------------|--------------------|------------------------|--------------------|-----------------|----------------------|------------------|
| Revenues          |                    |                        |                    |                 |                      |                  |
| Property Taxes FI | \$ 5,902.03        | \$ 6,262.76            | \$ 56,208.0        | 11.14           | \$ 8,062.47          | 17.01            |
| Interest-FICA     | <u>0.12</u>        | <u>0.49</u>            | <u>1.00</u>        | 49.00           | <u>0.34</u>          | 17.00            |
| Total Revenues    | <u>5,902.15</u>    | <u>6,263.25</u>        | <u>56,209.0</u>    | 11.14           | <u>8,062.81</u>      | 17.01            |
| Expenses          |                    |                        |                    |                 |                      |                  |
| FICA-Employer C   | <u>6,156.39</u>    | <u>13,191.8</u>        | <u>49,543.5</u>    | 26.63           | <u>11,022.9</u>      | 22.95            |
| Total Expenses    | <u>6,156.39</u>    | <u>13,191.8</u>        | <u>49,543.5</u>    | 26.63           | <u>11,022.9</u>      | 22.95            |
| Net Income        | \$ <u>(254.24)</u> | \$ <u>(6,928.61)</u>   | \$ <u>6,665.43</u> | (103.95         | \$ <u>(2,960.14)</u> | 482.89           |

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015  
AUDIT FUND

|                    | Current<br>Month | Year to Date<br>Actual | Budget             | Year to<br>Date | Previous YTD       | Prev %<br>Budget |
|--------------------|------------------|------------------------|--------------------|-----------------|--------------------|------------------|
| Revenues           |                  |                        |                    |                 |                    |                  |
| Property Taxes Au  | \$ 941.39        | \$ 1,001.14            | \$ 8,993.00        | 11.13           | \$ 1,343.75        | 17.01            |
| Interest Audit     | <u>0.20</u>      | <u>0.30</u>            | <u>1.00</u>        | 30.00           | <u>0.10</u>        | 10.00            |
| Total Revenues     | <u>941.59</u>    | <u>1,001.44</u>        | <u>8,994.00</u>    | 11.13           | <u>1,343.85</u>    | 17.01            |
| Expenses           |                  |                        |                    |                 |                    |                  |
| Professional Servi | <u>0.00</u>      | <u>0.00</u>            | <u>7,725.00</u>    | 0.00            | <u>0.00</u>        | 0.00             |
| Total Expenses     | <u>0.00</u>      | <u>0.00</u>            | <u>7,725.00</u>    | 0.00            | <u>0.00</u>        | 0.00             |
| Net Income         | \$ <u>941.59</u> | \$ <u>1,001.44</u>     | \$ <u>1,269.00</u> | 78.92           | \$ <u>1,343.85</u> | 763.55           |

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015  
**LIABILITY INSURANCE FUND**

|                    | Current<br>Month     | Year to Date<br>Actual | Budget             | Year to<br>Date | Previous YTD         | Prev %<br>Budget |
|--------------------|----------------------|------------------------|--------------------|-----------------|----------------------|------------------|
| <b>Revenues</b>    |                      |                        |                    |                 |                      |                  |
| Property Taxes-PD  | \$ 4,526.15          | \$ 4,823.27            | \$ 43,280.0        | 11.14           | \$ 6,718.73          | 17.01            |
| Interest-PDRMA     | <u>0.22</u>          | <u>0.46</u>            | <u>1.00</u>        | 46.00           | <u>0.24</u>          | 2.40             |
| Total Revenues     | <u>4,526.37</u>      | <u>4,823.73</u>        | <u>43,281.0</u>    | 11.15           | <u>6,718.97</u>      | 17.00            |
| <b>Expenses</b>    |                      |                        |                    |                 |                      |                  |
| PDRMA Worksho      | 0.00                 | 0.00                   | 325.00             | 0.00            | 30.00                | 9.23             |
| Professional Servi | 100.05               | 100.05                 | 6,695.00           | 1.49            | 69.44                | 1.29             |
| Trade Services     | 0.00                 | 0.00                   | 1,000.00           | 0.00            | 50.00                | 2.00             |
| PDRMA Premium      | 12,212.6             | 12,212.6               | 23,000.0           | 53.10           | 11,386.0             | 48.45            |
| Safety Supplies    | <u>0.00</u>          | <u>186.95</u>          | <u>1,500.00</u>    | 12.46           | <u>186.34</u>        | 18.63            |
| Total Expenses     | <u>12,312.6</u>      | <u>12,499.6</u>        | <u>32,520.0</u>    | 38.44           | <u>11,721.8</u>      | 35.55            |
| Net Income         | \$ <u>(7,786.32)</u> | \$ <u>(7,675.91)</u>   | \$ <u>10,761.0</u> | (71.33)         | \$ <u>(5,002.89)</u> | (76.44)          |

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015  
SEASPAR

|                     | Current<br>Month    | Year to Date<br>Actual | Budget              | Year to<br>Date | Previous YTD       | Prev %<br>Budget |
|---------------------|---------------------|------------------------|---------------------|-----------------|--------------------|------------------|
| <b>Revenues</b>     |                     |                        |                     |                 |                    |                  |
| Property Taxes-SE   | \$ 3,250.04         | \$ 3,856.84            | \$ 26,043.0         | 14.81           | \$ 15,117.1        | 16.21            |
| Interest-SEASPAR    | <u>3.08</u>         | <u>8.34</u>            | <u>20.00</u>        | 41.70           | <u>5.26</u>        | 26.30            |
| Total Revenues      | <u>3,253.12</u>     | <u>3,865.18</u>        | <u>26,063.0</u>     | 14.83           | <u>15,122.4</u>    | 16.21            |
| <b>Expenses</b>     |                     |                        |                     |                 |                    |                  |
| Full Time Wages-    | 1,028.67            | 2,573.03               | 10,758.3            | 23.92           | 2,657.33           | 22.28            |
| ADA Portable Res    | 0.00                | 0.00                   | 4,000.00            | 0.00            | 0.00               | 0.00             |
| ADA Assesibility    | 0.00                | 0.00                   | 40,000.0            | 0.00            | 0.00               | 0.00             |
| Special Rec-Instrut | 404.18              | 815.18                 | 5,000.00            | 16.30           | 1,118.19           | 86.01            |
| SEASPAR Contrib     | 28,735.5            | 28,735.5               | 60,805.0            | 47.26           | 0.00               | 0.00             |
| Other Expense-Sea   | <u>0.00</u>         | <u>0.00</u>            | <u>0.00</u>         | 0.00            | <u>20.00</u>       | 0.00             |
| Total Expenses      | <u>30,168.3</u>     | <u>32,123.7</u>        | <u>120,563.</u>     | 26.64           | <u>3,795.52</u>    | 3.33             |
| Net Income          | \$ <u>(26,915.2</u> | \$ <u>(28,258.5</u>    | \$ <u>(94,500.3</u> | 29.90           | \$ <u>11,326.8</u> | (54.46)          |

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015  
**BOND & INTEREST FUND**

|                    | Current<br>Month   | Year to Date<br>Actual | Budget           | Year to<br>Date | Previous YTD       | Prev %<br>Budget |
|--------------------|--------------------|------------------------|------------------|-----------------|--------------------|------------------|
| <b>Revenues</b>    |                    |                        |                  |                 |                    |                  |
| Property Taxes-Bo  | \$ 28,942.4        | \$ 30,758.9            | \$ 243,300.      | 12.64           | \$ 40,782.6        | 16.76            |
| Interest- Bond&Int | <u>6.21</u>        | <u>13.74</u>           | <u>25.00</u>     | 54.96           | <u>5.48</u>        | 0.00             |
| Total Revenues     | <u>28,948.6</u>    | <u>30,772.7</u>        | <u>243,325.</u>  | 12.65           | <u>40,788.1</u>    | 16.76            |
| <b>Expenses</b>    |                    |                        |                  |                 |                    |                  |
| Bonds & Interest-P | 250.00             | 250.00                 | 250.00           | 100.00          | 0.00               | 0.00             |
| Bond Principal     | 0.00               | 0.00                   | 170,000.         | 0.00            | 0.00               | 0.00             |
| Bond Interest      | <u>0.00</u>        | <u>36,425.0</u>        | <u>72,850.0</u>  | 50.00           | <u>38,900.0</u>    | 49.87            |
| Total Expenses     | <u>250.00</u>      | <u>36,675.0</u>        | <u>243,100.</u>  | 15.09           | <u>38,900.0</u>    | 15.99            |
| Net Income         | <u>\$ 28,698.6</u> | <u>\$ (5,902.29)</u>   | <u>\$ 225.00</u> | (2,623.         | <u>\$ 1,888.16</u> | 0.00             |

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015  
CAPITAL PROJECT FUND #10

|                    | Current<br>Month     | Year to Date<br>Actual | Budget              | Year to<br>Date | Previous YTD         | Prev %<br>Budget |
|--------------------|----------------------|------------------------|---------------------|-----------------|----------------------|------------------|
| <b>Revenues</b>    |                      |                        |                     |                 |                      |                  |
| Interest Earned-Fu | \$ 29.09             | \$ 80.38               | \$ 250.00           | 32.15           | \$ 65.54             | 13.11            |
| Fund Transfer In   | 0.00                 | 0.00                   | 39,000.0            | 0.00            | 0.00                 | 0.00             |
| Donation & Grants  | 0.00                 | 0.00                   | 493,214.            | 0.00            | 4,314.00             | 1.07             |
| Veterans Memoria   | 0.00                 | 0.00                   | 0.00                | 0.00            | 3,915.00             | 391.50           |
|                    | <u>29.09</u>         | <u>80.38</u>           | <u>532,464.</u>     | <u>0.02</u>     | <u>8,294.54</u>      | <u>1.56</u>      |
| Total Revenues     | 29.09                | 80.38                  | 532,464.            | 0.02            | 8,294.54             | 1.56             |
| <b>Expenses</b>    |                      |                        |                     |                 |                      |                  |
| Wages-Part Tme-    | 0.00                 | 0.00                   | 0.00                | 0.00            | 242.52               | 48.50            |
| Professional Servi | 450.00               | 492.00                 | 50,500.0            | 0.97            | 14,826.2             | 17.32            |
| Trade Services- Ca | 0.00                 | 6,858.10               | 1,001,78            | 0.68            | 36,612.1             | 4.02             |
| Supplies-Cap Proj  | 0.00                 | 0.00                   | 0.00                | 0.00            | 8,779.96             | 41.81            |
| Equipment-Cap Pr   | 1,063.14             | 3,389.14               | 3,000.00            | 112.97          | 6,274.99             | 17.33            |
|                    | <u>1,513.14</u>      | <u>10,739.2</u>        | <u>1,055,28</u>     | <u>1.02</u>     | <u>66,735.8</u>      | <u>6.31</u>      |
| Total Expenses     | 1,513.14             | 10,739.2               | 1,055,28            | 1.02            | 66,735.8             | 6.31             |
| Net Income         | \$ <u>(1,484.05)</u> | \$ <u>(10,658.8)</u>   | \$ <u>(522,819.</u> | 2.04            | \$ <u>(58,441.2)</u> | 11.08            |

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015  
MEMORIAL FUND

|                     | Current<br>Month            | Year to Date<br>Actual  | Budget                  | Year to<br>Date | Previous YTD          | Prev %<br>Budget |
|---------------------|-----------------------------|-------------------------|-------------------------|-----------------|-----------------------|------------------|
| <b>Revenues</b>     |                             |                         |                         |                 |                       |                  |
| Interest Earned- Fu | \$ 0.00                     | \$ 0.00                 | \$ 1.00                 | 0.00            | \$ 0.00               | 0.00             |
| VMF Donations       | 1,830.00                    | 4,828.00                | 2,000.00                | 241.40          | 0.00                  | 0.00             |
| Veterans Memoria    | <u>(1,175.00)</u>           | <u>0.00</u>             | <u>0.00</u>             | 0.00            | <u>0.00</u>           | 0.00             |
| Total Revenues      | <u>655.00</u>               | <u>4,828.00</u>         | <u>2,001.00</u>         | 241.28          | <u>0.00</u>           | 0.00             |
| <b>Expenses</b>     |                             |                         |                         |                 |                       |                  |
| Wages-Part Tme-     | 105.02                      | 457.17                  | 700.00                  | 65.31           | 0.00                  | 0.00             |
| Supplies-Memoria    | <u>1,700.00</u>             | <u>3,424.92</u>         | <u>1,000.00</u>         | 342.49          | <u>0.00</u>           | 0.00             |
| Total Expenses      | <u>1,805.02</u>             | <u>3,882.09</u>         | <u>1,700.00</u>         | 228.36          | <u>0.00</u>           | 0.00             |
| Net Income          | \$ <u><u>(1,150.02)</u></u> | \$ <u><u>945.91</u></u> | \$ <u><u>301.00</u></u> | 314.26          | \$ <u><u>0.00</u></u> | 0.00             |

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015

|                 |                           | Current Month<br>Actual | Year to Date<br>Actual | Budget              | %      | Prev %<br>Budget |
|-----------------|---------------------------|-------------------------|------------------------|---------------------|--------|------------------|
| <b>Revenues</b> |                           |                         |                        |                     |        |                  |
| 01-401          | Corporate Fund Taxes      | \$ 52,937.92            | \$ 56,375.51           | \$ 506,340.00       | 11.13  | 17.27            |
| 01-402          | Replacement Taxes         | 2,998.74                | 6,648.96               | 15,000.00           | 44.33  | 39.64            |
| 01-403          | Interest Earned-Corp. Fun | 27.98                   | 91.43                  | 400.00              | 22.86  | 25.58            |
| 01-490          | Other Income - Corporate  | 1,800.00                | 1,815.90               | 2,000.00            | 90.80  | 1.72             |
| 02-401          | Recreation Fund Taxes     | 3,439.81                | 4,240.92               | 32,788.00           | 12.93  | 19.31            |
| 02-403          | Interest Earned - Rec. Fu | 13.81                   | 34.68                  | 10.00               | 346.80 | 31.43            |
| 02-405          | Programs Fees - General   | 7,332.14                | 148,551.65             | 549,500.00          | 27.03  | 26.29            |
| 02-408          | Donations & Sponsorship   | 0.00                    | 0.00                   | 7,000.00            | 0.00   | 0.00             |
| 02-490          | Other Income - Recreatio  | 0.00                    | 0.00                   | 100.00              | 0.00   | 0.00             |
| 03-401          | Property Taxes-IMRF       | 10,754.05               | 11,215.75              | 103,047.00          | 10.88  | 13.77            |
| 03-403          | Interest IMRF             | 0.46                    | 0.29                   | 1.00                | 29.00  | (14.00)          |
| 04-401          | Property Taxes FICA       | 5,902.03                | 6,262.76               | 56,208.00           | 11.14  | 17.01            |
| 04-403          | Interest-FICA             | 0.12                    | 0.49                   | 1.00                | 49.00  | 17.00            |
| 05-401          | Property Taxes Audit      | 941.39                  | 1,001.14               | 8,993.00            | 11.13  | 17.01            |
| 05-403          | Interest Audit            | 0.20                    | 0.30                   | 1.00                | 30.00  | 10.00            |
| 06-401          | Property Taxes-PDRMA      | 4,526.15                | 4,823.27               | 43,280.00           | 11.14  | 17.01            |
| 06-403          | Interest-PDRMA            | 0.22                    | 0.46                   | 1.00                | 46.00  | 2.40             |
| 08-401          | Property Taxes-SEASPA     | 3,250.04                | 3,856.84               | 26,043.00           | 14.81  | 16.21            |
| 08-403          | Interest-SEASPAR          | 3.08                    | 8.34                   | 20.00               | 41.70  | 26.30            |
| 09-401          | Property Taxes-Bond& In   | 28,942.40               | 30,758.97              | 243,300.00          | 12.64  | 16.76            |
| 09-403          | Interest- Bond&Interest   | 6.21                    | 13.74                  | 25.00               | 54.96  | 0.00             |
| 10-403          | Interest Earned-Fund#10   | 29.09                   | 80.38                  | 250.00              | 32.15  | 13.11            |
| 10-407          | Fund Transfer In          | 0.00                    | 0.00                   | 39,000.00           | 0.00   | 0.00             |
| 10-408          | Donation & Grants-#10     | 0.00                    | 0.00                   | 493,214.00          | 0.00   | 1.07             |
| 10-409          | Veterans Memorial Fund    | 0.00                    | 0.00                   | 0.00                | 0.00   | 391.50           |
| 11-403          | Interest Earned- Fund #11 | 0.00                    | 0.00                   | 1.00                | 0.00   | 0.00             |
| 11-408          | VMF Donations             | 1,830.00                | 4,828.00               | 2,000.00            | 241.40 | 0.00             |
| 11-409          | Veterans Memorial Fund    | (1,175.00)              | 0.00                   | 0.00                | 0.00   | 0.00             |
|                 | <b>Total Revenues</b>     | <u>123,560.84</u>       | <u>280,609.78</u>      | <u>2,128,523.00</u> | 13.18  | 15.36            |
| <b>Expenses</b> |                           |                         |                        |                     |        |                  |
| 01-501          | Full Time Wages-Admin     | 23,977.70               | 53,189.39              | 213,554.00          | 24.91  | 23.38            |
| 01-505          | Part Time Wages           | 7,824.33                | 20,286.14              | 51,425.00           | 39.45  | 33.40            |
| 01-511          | Wages - Program Leaders   | 48.00                   | 48.00                  | 0.00                | 0.00   | 0.00             |
| 01-601          | Legal Publications        | 248.64                  | 429.96                 | 1,100.00            | 39.09  | 68.75            |
| 01-603          | Postage Stamps            | 17.95                   | 517.95                 | 2,000.00            | 25.90  | 45.00            |
| 01-604          | Public Relations          | 0.00                    | 0.00                   | 1,500.00            | 0.00   | 32.38            |
| 01-606          | Telephones                | 420.63                  | 995.91                 | 7,344.00            | 13.56  | 23.96            |
| 01-607          | Association Dues          | 0.00                    | 600.00                 | 5,400.00            | 11.11  | 2.65             |
| 01-608          | Professional Developmen   | 15.00                   | 266.00                 | 4,390.00            | 6.06   | 1.88             |
| 01-610          | Subscriptions             | 0.00                    | 663.00                 | 950.00              | 69.79  | 11.05            |
| 01-612          | Mileage Reimbursement     | 250.00                  | 750.00                 | 3,000.00            | 25.00  | 0.00             |
| 01-701          | Park Board Expense        | 148.53                  | 382.71                 | 5,200.00            | 7.36   | 61.73            |
| 01-702          | Computer Services         | 661.75                  | 1,625.18               | 8,300.00            | 19.58  | 33.29            |
| 01-703          | Security Services         | 960.00                  | 1,381.73               | 12,750.00           | 10.84  | 30.27            |
| 01-704          | Health Insurance Admin.   | 184.68                  | 573.06                 | 53,063.85           | 1.08   | 0.88             |



Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015

|        |                            | Current Month | Year to Date |            | %     | Prev % |
|--------|----------------------------|---------------|--------------|------------|-------|--------|
|        |                            | Actual        | Actual       | Budget     |       | Budget |
| 01-705 | Professional Services      | 1,075.00      | 2,366.00     | 16,000.00  | 14.79 | 15.22  |
| 01-706 | Office Machine Contracts   | 4,865.20      | 6,353.42     | 7,175.00   | 88.55 | 72.11  |
| 01-707 | Refuse Disposals           | 398.94        | 1,807.33     | 4,500.00   | 40.16 | 25.71  |
| 01-708 | Portable Toilets           | 700.00        | 1,535.00     | 4,020.00   | 38.18 | 43.48  |
| 01-709 | Trade Services             | 4,230.32      | 6,887.82     | 29,200.00  | 23.59 | 30.19  |
| 01-710 | Utilites - Natural Gas     | 37.15         | 215.29       | 2,600.00   | 8.28  | 6.75   |
| 01-711 | Utilities - Electricity    | 1,150.26      | 68.49        | 14,600.00  | 0.47  | 17.37  |
| 01-712 | Utilities - Water          | 0.00          | 0.00         | 1,000.00   | 0.00  | 0.00   |
| 01-723 | Bank Fees                  | 0.00          | 0.00         | 500.00     | 0.00  | 0.00   |
| 01-801 | Supplies                   | 2,091.02      | 3,523.86     | 28,500.00  | 12.36 | 17.94  |
| 01-802 | Equipment                  | 514.95        | 581.70       | 5,200.00   | 11.19 | 32.08  |
| 01-804 | Repair Parts               | 0.00          | 439.67       | 5,500.00   | 7.99  | 0.16   |
| 01-805 | Awards & Remembrance       | 0.00          | 0.00         | 450.00     | 0.00  | 0.00   |
| 01-809 | Staff Uniforms             | 0.00          | 0.00         | 2,100.00   | 0.00  | 0.00   |
| 01-900 | Separation Pay             | 0.00          | 0.00         | 64,255.87  | 0.00  | 0.00   |
| 01-901 | Other Expenses             | 225.00        | 248.40       | 2,100.00   | 11.83 | 86.33  |
| 02-501 | Full Time Wages-Rec        | 22,915.59     | 51,680.55    | 196,741.06 | 26.27 | 21.23  |
| 02-505 | Part Time Wages-Prog A     | 22,544.15     | 28,812.53    | 84,112.00  | 34.25 | 39.13  |
| 02-511 | Wages - Program Leaders    | 2,030.75      | 15,393.48    | 89,788.00  | 17.14 | 21.70  |
| 02-604 | Program Marketing          | 0.00          | 1,650.00     | 2,300.00   | 71.74 | 3.88   |
| 02-606 | Telephones                 | 100.78        | 299.48       | 1,270.00   | 23.58 | 25.38  |
| 02-607 | Association Dues           | 0.00          | 259.00       | 488.00     | 53.07 | 22.50  |
| 02-608 | Professional Developmen    | 0.00          | 0.00         | 3,000.00   | 0.00  | 4.64   |
| 02-612 | Mileage                    | 0.00          | 0.00         | 400.00     | 0.00  | 0.00   |
| 02-703 | Security Services          | 0.00          | 1,291.13     | 5,600.00   | 23.06 | 24.83  |
| 02-704 | Health Insurance Rec.      | 0.00          | 0.00         | 50,930.82  | 0.00  | 0.00   |
| 02-707 | Refuse Disposals           | 276.61        | 981.79       | 3,600.00   | 27.27 | 24.13  |
| 02-709 | Trade Services             | 1,361.00      | 2,108.00     | 4,500.00   | 46.84 | 0.00   |
| 02-710 | Utilites - Natural Gas     | 43.78         | 253.39       | 3,300.00   | 7.68  | 3.13   |
| 02-711 | Utilities - Electricity    | 1,015.59      | 3,173.61     | 12,200.00  | 26.01 | 15.89  |
| 02-712 | Utilities - Water          | 0.00          | 248.53       | 1,200.00   | 20.71 | 15.77  |
| 02-717 | Program Contractual Serv   | 16,269.94     | 26,558.44    | 124,335.00 | 21.36 | 17.35  |
| 02-718 | Credit Card Fees           | 375.35        | 1,889.72     | 5,465.00   | 34.58 | 0.00   |
| 02-720 | Brochure Printing          | 1,251.23      | 5,749.23     | 15,820.00  | 36.34 | 41.63  |
| 02-722 | Co-op Fees                 | 1,906.17      | 1,906.17     | 15,100.00  | 12.62 | 9.82   |
| 02-723 | Bank Fees                  | 42.30         | 147.60       | 0.00       | 0.00  | 0.00   |
| 02-801 | Supplies                   | 5,677.61      | 15,627.98    | 40,800.00  | 38.30 | 40.03  |
| 02-802 | Equipment                  | 147.95        | 414.15       | 5,300.00   | 7.81  | 14.88  |
| 02-804 | Repair Parts               | 0.00          | 0.00         | 1,000.00   | 0.00  | 0.00   |
| 02-901 | Other Expenses             | 0.00          | 216.50       | 230.00     | 94.13 | 11.16  |
| 03-630 | IMRF Contribution          | 5,186.76      | 12,177.81    | 51,594.98  | 23.60 | 20.96  |
| 04-640 | FICA-Employer Contribu     | 6,156.39      | 13,191.86    | 49,543.57  | 26.63 | 22.95  |
| 05-705 | Professional Service-Aud   | 0.00          | 0.00         | 7,725.00   | 0.00  | 0.00   |
| 06-608 | PDRMA Workshops            | 0.00          | 0.00         | 325.00     | 0.00  | 9.23   |
| 06-705 | Professional Services, Saf | 100.05        | 100.05       | 6,695.00   | 1.49  | 1.29   |
| 06-709 | Trade Services             | 0.00          | 0.00         | 1,000.00   | 0.00  | 2.00   |
| 06-760 | PDRMA Premium              | 12,212.64     | 12,212.64    | 23,000.00  | 53.10 | 48.45  |
| 06-801 | Safety Supplies            | 0.00          | 186.95       | 1,500.00   | 12.46 | 18.63  |
| 08-501 | Full Time Wages-Board      | 1,028.67      | 2,573.03     | 10,758.34  | 23.92 | 22.28  |

Community Pk District LaGrange Pk  
Income Statement  
For the Three Months Ending July 31, 2015

|        |                          | Current Month                | Year to Date                  |                               | %      | Prev % |
|--------|--------------------------|------------------------------|-------------------------------|-------------------------------|--------|--------|
|        |                          | Actual                       | Actual                        | Budget                        |        | Budget |
| 08-708 | ADA Portable Restrooms   | 0.00                         | 0.00                          | 4,000.00                      | 0.00   | 0.00   |
| 08-709 | ADA Assesibility         | 0.00                         | 0.00                          | 40,000.00                     | 0.00   | 0.00   |
| 08-717 | Special Rec-Instrutors   | 404.18                       | 815.18                        | 5,000.00                      | 16.30  | 86.01  |
| 08-780 | SEASPAR Contribution     | 28,735.50                    | 28,735.50                     | 60,805.00                     | 47.26  | 0.00   |
| 09-705 | Bonds & Interest-Profess | 250.00                       | 250.00                        | 250.00                        | 100.00 | 0.00   |
| 09-790 | Bond Principal           | 0.00                         | 0.00                          | 170,000.00                    | 0.00   | 0.00   |
| 09-791 | Bond Interest            | 0.00                         | 36,425.00                     | 72,850.00                     | 50.00  | 49.87  |
| 10-505 | Wages-Part Tme-Cap Fu    | 0.00                         | 0.00                          | 0.00                          | 0.00   | 48.50  |
| 10-705 | Professional Services    | 450.00                       | 492.00                        | 50,500.00                     | 0.97   | 17.32  |
| 10-709 | Trade Services- Cap Proj | 0.00                         | 6,858.10                      | 1,001,783.00                  | 0.68   | 4.02   |
| 10-801 | Supplies-Cap Proj        | 0.00                         | 0.00                          | 0.00                          | 0.00   | 41.81  |
| 10-802 | Equipment-Cap Project    | 1,063.14                     | 3,389.14                      | 3,000.00                      | 112.97 | 17.33  |
| 11-505 | Wages-Part Tme-Memori    | 105.02                       | 457.17                        | 700.00                        | 65.31  | 0.00   |
| 11-801 | Supplies-Memorial Proj   | 1,700.00                     | 3,424.92                      | 1,000.00                      | 342.49 | 0.00   |
|        |                          | <u>183,396.20</u>            | <u>385,686.64</u>             | <u>2,787,187.49</u>           |        |        |
|        | Total Expenses           | 183,396.20                   | 385,686.64                    | 2,787,187.49                  | 13.84  | 14.13  |
|        |                          | <u><u>\$ (59,835.36)</u></u> | <u><u>\$ (105,076.86)</u></u> | <u><u>\$ (658,664.49)</u></u> |        |        |
|        | Net Income               | \$ (59,835.36)               | \$ (105,076.86)               | \$ (658,664.49)               | 15.95  | 9.47   |

**Community Pk District LaGrange Pk**  
**Purchase Journal**  
**For the Period From Jun 30, 2015 to Jun 30, 2015**

| Date    | Account ID<br>Account Description                   | Invoice/CM   | Line Description  | Trans Am                  | Job ID |
|---------|---|--------------|---|---------------------------|--------|
| 6/30/15 | 01-228<br>Aflac-Medical<br>Cash Basis               | 528861       | JUNE PAYMENT<br><br>AFLAC   | 224.40<br><br>-224.40     |        |
| 6/30/15 | 01-228<br>Aflac-Medical<br>Cash Basis               | 903980       | JULY PAYMENT<br><br>AFLAC   | 224.40<br><br>-224.40     |        |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 7-31-2015    | MAGIC SHOW FOR CAMPERS<br><br>FRANK ALLETTO                       | 300.00<br><br>-300.00     | PGG    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 7-2015       | CONCERT DATED AUGUST 5<br><br>ARTS WARRIOR                        | 1,000.00<br><br>-1,000.00 | PCN    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 374292       | ASA TEAM REGISTRATION<br><br>AMERICAN SOFTBALL ASSOC              | 198.00<br><br>-198.00     | PSC    |
| 6/30/15 | 01-706<br>Office Machine Contracts<br>Cash Basis    | 311-5-26-201 | MAINTENANCE BILLING FOR INSIDE<br>PHONE<br>AT & T                 | 635.04<br><br>-635.04     | OFF    |
| 6/30/15 | 01-606<br>Telephones<br>Cash Basis                  | MAINT 2015   | MAINTENANCE USAGE<br><br>AT&T                                     | 47.01<br><br>-47.01       | OFF    |
| 6/30/15 | 01-606<br>Telephones<br>Cash Basis                  | OFFICE 6-20  | OFFICE USAGE<br><br>AT&T  | 192.45<br><br>-192.45     | OFF    |
| 6/30/15 | 01-606<br>Telephones<br>Cash Basis                  | SIGN JUNE    | SIGN LINE<br><br>AT&T   | 30.02<br><br>-30.02       | OFF    |
| 6/30/15 | 01-612<br>Mileage Reimbursement<br>Cash Basis       | 040118       | AUTO ALLOWANCE - JUNE 2015<br><br>ALEKSANDRS BRIEDIS              | 250.00<br><br>-250.00     | ADM    |
| 6/30/15 | 01-701<br>Park Board Expense<br>Cash Basis          | 530947       | ENGRAVED LEAF<br><br>BRONZE MEMORIAL CO.                          | 39.00<br><br>-39.00       | ADM    |
| 6/30/15 | 01-705<br>Professional Services<br>Cash Basis       | 27773        | MONTHLY RETAINER<br><br>BROOKS/TARULIS & TIBBLE, LLC              | 150.00<br><br>-150.00     | ADM    |
| 6/30/15 | 01-802<br>Equipment<br>Cash Basis                   | 006691       | SAFETY WEAR<br><br>CASE LOTS INC.                                 | 24.90<br><br>-24.90       | PKS    |
| 6/30/15 | 02-801<br>Supplies<br>Cash Basis                    | 6507         | SUPPLIES FOR REC. CENTER<br><br>CASE LOTS INC.                    | 1,207.30<br><br>-1,207.30 | BRC    |
| 6/30/15 | 01-801<br>Supplies<br>Cash Basis                    | 1222         | TOTAL WEED KILLER FOR ALL<br>PARKS<br>CHESTERFIELD CHEMICAL CORP. | 588.55<br><br>-588.55     | PKS    |
| 6/30/15 | 02-717  | 1493-2777    | LAKE MICHIGAN CRUISE AT NAVY<br>PARK                              | 819.00                    | PTR    |

**Community Pk District LaGrange Pk**  
**Purchase Journal**  
**For the Period From Jun 30, 2015 to Jun 30, 2015**

| Date    | Account ID<br>Account Description                   | Invoice/CM  | Line Description  | Trans Am              | Job ID |
|---------|---|-------------|---|-----------------------|--------|
|         | Program Contractual Service<br>Cash Basis           |             | PIER<br>Chicago Classic Coach                               | -819.00               |        |
| 6/30/15 | 01-801<br>Supplies<br>Cash Basis                    | 7-2015      | USAGE FOR THE MONTH OF JUNE<br>2015<br>WEX BANK             | 470.82<br>-470.82     | VEH    |
| 6/30/15 | 01-711<br>Utilities - Electricity<br>Cash Basis     | 0000-702015 | USAGE AT MEMORIAL PARK<br>COM-ED                            | 362.58<br>-362.58     | PKS    |
| 6/30/15 | 01-711<br>Utilities - Electricity<br>Cash Basis     | 3000-7-2015 | USAGE AT LAGRANGE ROAD AND<br>OAK<br>COM-ED                 | 20.06<br>-20.06       | PKS    |
| 6/30/15 | 01-711<br>Utilities - Electricity<br>Cash Basis     | 3011-7-2015 | USAGE AT BEACH OAK PARK<br>COM-ED                           | 39.74<br>-39.74       | PKS    |
| 6/30/15 | 02-711<br>Utilities - Electricity<br>Cash Basis     | 5008-7-2015 | USAGE AT REC CENTER<br>COM-ED                               | 1,015.59<br>-1,015.59 | BRC    |
| 6/30/15 | 01-711<br>Utilities - Electricity<br>Cash Basis     | 6006-7-2015 | USAGE AT YENA PARK IN JUNE<br>COM-ED                        | 51.82<br>-51.82       | PKS    |
| 6/30/15 | 01-711<br>Utilities - Electricity<br>Cash Basis     | 7005-7-2015 | USAGE AT HANESWORTH PARK<br>FIELDS<br>COM-ED                | 536.71<br>-536.71     | PKS    |
| 6/30/15 | 01-711<br>Utilities - Electricity<br>Cash Basis     | 7017-7-2015 | USAGE AT WOODLAWN AND<br>LAGRANGE ROAD<br>COM-ED            | 16.97<br>-16.97       | PKS    |
| 6/30/15 | 01-711<br>Utilities - Electricity<br>Cash Basis     | 9007-7-2015 | USAGE AT MAINTENANCE BUILDING<br>COM-ED                     | 122.38<br>-122.38     | BPK    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 14508       | FISH TANK<br>CRYSTAL CLEAN AQUARIUM MAINT.                  | 45.00<br>-45.00       | PRT    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 904         | CLASS INSTRUCTIONAL FEE<br>DANCE TECH, INC.                 | 412.50<br>-412.50     | PAC    |
| 6/30/15 | 01-708<br>Portable Toilets<br>Cash Basis            | 46728       | MEMORIAL PARK PORT TOILET<br>DROP ZONE PORTABLE SERVICE, IN | 100.00<br>-100.00     | PKS    |
| 6/30/15 | 01-708<br>Portable Toilets<br>Cash Basis            | 47011       | ALL OTHER PARKS<br>DROP ZONE PORTABLE SERVICE, IN           | 600.00<br>-600.00     | PKS    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 7-2015      | CONCERT FEE FOR CONCERT ON<br>JULY 22, 2015<br>FINAL SAY    | 1,000.00<br>-1,000.00 | PCN    |
| 6/30/15 | 02-717<br>Program Contractual Service               | 9080769     | TRIP FEE FOR MUSEUM TRIP FOR<br>SUMMER CAMPS                | 135.00                | PGG    |

**Community Pk District LaGrange Pk**  
**Purchase Journal**  
For the Period From Jun 30, 2015 to Jun 30, 2015

| Date    | Account ID<br>Account Description                   | Invoice/CM | Line Description   | Trans Am              | Job ID |
|---------|---|------------|--|-----------------------|--------|
|         | Cash Basis  |            | FIRST STUDENTS   | -135.00               |        |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 9083194    | ROLLER RINK TRIP<br>TRANSPORTATION FEE<br>FIRST STUDENTS   | 368.00<br>-368.00     | PGC    |
| 6/30/15 | 02-709<br>Trade Services<br>Cash Basis              | 629384     | BUILDING REPAIR FEE FOR LOCKS<br>GOLDY LOCKS   | 1,361.00<br>-1,361.00 | BRC    |
| 6/30/15 | 02-801<br>Supplies<br>Cash Basis                    | 25061026   | SUPPLIES PURCHASED FOR SUMMER<br>CLASS PROGRAMS<br>GUILDCRAFT  | 236.63<br>-236.63     | PGG    |
| 6/30/15 | 02-801<br>Supplies<br>Cash Basis                    | 25062556   | SUPPLIES PURCHASED<br>GUILDCRAFT   | 42.69<br>-42.69       | PGG    |
| 6/30/15 | 02-801<br>Supplies<br>Cash Basis                    | 7-1302-15  | RECEIPTS FOR REPAYMENT TO<br>ITEMS PURCHASED FOR THEATER<br>PRODUCTION SUMMER<br>PROGRAMMING<br>DEE HAMILTON | 83.44<br>-83.44       | PTD    |
| 6/30/15 | 01-709<br>Trade Services<br>Cash Basis              | 34263      | REPAIRS TO 1999 FORD RANGER<br>HAROLD'S AUTO SERVICE   | 389.87<br>-389.87     | VEH    |
| 6/30/15 | 01-709<br>Trade Services<br>Cash Basis              | 34320      | REPAIRS TO 2002 GMC SIERRA 3500<br>HAROLD'S AUTO SERVICE   | 476.92<br>-476.92     | VEH    |
| 6/30/15 | 01-709<br>Trade Services<br>Cash Basis              | 34334      | REPAIRS TO 2008 CHEVY CILVERADO<br>HAROLD'S AUTO SERVICE   | 150.25<br>-150.25     | VEH    |
| 6/30/15 | 01-709<br>Trade Services<br>Cash Basis              | 34358      | REPAIRS AND MAINTENANCE TO<br>1992 GMC<br>HAROLD'S AUTO SERVICE  | 1,521.28<br>-1,521.28 | VEH    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 7-2015     | LICENSE FOR SUMMER CONCERT<br>AUGUST 2015<br>ILLINOIS LIQUOR CONTROL<br>COMMISSION                           | 25.00<br>-25.00       | PCN    |
| 6/30/15 | 01-706<br>Office Machine Contracts<br>Cash Basis    | 376566     | OVERAGE FOR COPIES FOR 2014-2015<br>FY FOR MACHINE 1<br>IMAGETEC LP  | 167.80<br>-167.80     | OFF    |
| 6/30/15 | 01-706<br>Office Machine Contracts<br>Cash Basis    | 379971     | OVERAGE FOR FY 2014-2015<br>MACHINE 2<br>IMAGETEC LP   | 101.85<br>-101.85     | OFF    |
| 6/30/15 | 01-706<br>Office Machine Contracts<br>Cash Basis    | 383520     | NEW MACHINE SERVICE CONTRACT<br>AND MACHINE 1 WITH SUPPLIES<br>IMAGETEC LP                                   | 3,589.19<br>-3,589.19 | OFF    |
| 6/30/15 | 01-706<br>Office Machine Contracts<br>Cash Basis    | 385292     | OVERAGE FOR MACHINE 3<br>IMAGETEC LP   | 291.42<br>-291.42     | OFF    |
| 6/30/15 | 06-705  | 7-2015     | MILEAGE FOR SAFETY<br>COORDINATION   | 100.05                | ADM    |

**Community Pk District LaGrange Pk**  
**Purchase Journal**  
**For the Period From Jun 30, 2015 to Jun 30, 2015**

| Date    | Account ID<br>Account Description                   | Invoice/CM  | Line Description                                       | Trans Am                  | Job ID |
|---------|---|-------------|--|---------------------------|--------|
|         | Professional Services, Safety<br>Cash Basis         |             | COORDINATOR<br>MEGAN JADRON                            | -100.05                   |        |
| 6/30/15 | 02-801<br>Supplies                                  | JUNE 2015   | PURCHASES FOR PROGRAMS FOR<br>SUMMER                   | 13.57                     | PGG    |
|         | 02-801<br>Supplies                                  |             | CONCERT SUPPLIES                                       | 8.48                      | PCN    |
|         | 02-801<br>Supplies                                  |             | ARTS SUPPLIES  | 20.43                     | PAT    |
|         | Cash Basis  |             | PURCHASE ADVANTAGE                                     | -42.48                    |        |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 6-19-2015-F | MULTI SPORTS INSTRUCTION FEE<br><br>KIDSFIRST          | 763.00<br><br>-763.00     | PSC    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 7-2-2015-A  | TRACK AND FIELD PROGRAM FEE<br><br>KIDSFIRST           | 588.00<br><br>-588.00     | PSC    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 7-2-2015-B  | TRACK AND FIELD FEE FOR CAMP<br><br>KIDSFIRST          | 981.00<br><br>-981.00     | PSC    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 7-2-2015-C  | BASEBALL PROGRAM<br><br>KIDSFIRST                      | 490.00<br><br>-490.00     | PSC    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 7-2-2015-D  | FOOTBALL CAMP<br><br>KIDSFIRST                         | 1,962.00<br><br>-1,962.00 | PSC    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 7-2-2015-E  | BASKETBALL CAMP<br><br>KIDSFIRST                       | 147.00<br><br>-147.00     | PSC    |
| 6/30/15 | 01-801<br>Supplies<br>Cash Basis                    | 6088814-00  | GARBAGE CAN LINERS FOR PARKS<br><br>KRANZ INCORPORATED | 198.30<br><br>-198.30     | PKS    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | JUNE 2015   | ASSIGNMENT FEE<br><br>BONNIE KREJCI                    | 42.00<br><br>-42.00       | PSC    |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis | 7-2015-A    | UMPIRE FEE<br><br>MEL KREJCI                           | 247.50<br><br>-247.50     | PSC    |
| 6/30/15 | 01-901<br>Other Expenses<br>Cash Basis              | 6-23-2015   | RETURN TO WORK PHYSICAL<br><br>LAGRANGE MEDICAL CENTER | 225.00<br><br>-225.00     | ADM    |
| 6/30/15 | 01-802<br>Equipment                                 | 7-2015      | SHED LOCK  | 8.99                      | PKS    |
|         | 01-802<br>Equipment                                 |             | GAS CANS   | 47.49                     | PKS    |
|         | 02-801<br>Supplies                                  |             | FRONT HALL PARTS FOR CLEANING                          | 51.28                     | BRC    |
|         | 02-801<br>Supplies                                  |             | BATTERYS   | 38.75                     | BRC    |
|         | 02-801<br>Supplies                                  |             | FLOOR SUPPLIES   | 45.90                     | BRC    |
|         | 02-801<br>Supplies                                  |             | BROOMS   | 53.98                     | BRC    |
|         | 01-801  |             | SHOP USAGE   | 39.58                     | PKS    |

**Community Pk District LaGrange Pk**  
**Purchase Journal**  
For the Period From Jun 30, 2015 to Jun 30, 2015

| Date    | Account ID<br>Account Description  | Invoice/CM   | Line Description   | Trans Am | Job ID |
|---------|--|--------------|--|----------|--------|
|         | Supplies<br>01-802   |              | HOOKS FOR PARKS  | 15.07    | PKS    |
|         | Equipment<br>01-801  |              | GRASS FOR FIELD REPAIR                                     | 30.59    | PKS    |
|         | Supplies<br>01-801   |              | MEMORIAL PARK MAINTENANCE                                  | 44.47    | PKS    |
|         | Supplies<br>01-802   |              | REPAIRS TO TENNIS COURTS                                   | 29.67    | PKS    |
|         | Equipment<br>02-801  |              | THEATER NEEDS  | 12.59    | PTD    |
|         | Supplies<br>Cash Basis   |              | LAGRANGE PARK ACE HARDWARE                                 | -418.36  |        |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis                                | 244668       | CONCERT BANNERS WITH POLES                                 | 176.00   | PCN    |
|         |  |              | LAGRANGE SIGN CO.  | -176.00  |        |
| 6/30/15 | 01-706<br>Office Machine Contracts<br>Cash Basis                                   | 1031942      | USAGE FOR OFFICE   | 79.90    | OFF    |
|         |  |              | MACKE WATER SYSTEMS  | -79.90   |        |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis                                | 3315         | LIQUOR LICENCE FEE FOR<br>RECREATION HALL RENTAL           | 545.00   | BRN    |
|         |  |              | MARKET ACCESS CORP   | -545.00  |        |
| 6/30/15 | 01-801<br>Supplies<br>01-801<br>Supplies<br>Cash Basis                             | WO-932796    | SUPPLIES FOR OFFICE  | 293.50   | OFF    |
|         |  |              | RETURNED ITEM  | -90.68   | OFF    |
|         |  |              | MYOFFICEPRODUCTS   | -202.82  |        |
| 6/30/15 | 01-226<br>Life Insurance Withholding<br>Cash Basis                                 | JULY 2015    | 6 MONTH PREMIUM FOR EMPLOYEE<br>(DEBITED OUT OF PAYCHECKS) | 288.00   |        |
|         |  |              | NCPERS-IL IMRF   | -288.00  |        |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis                                | 657          | JUNE 15 WEEK OF CAMP                                       | 350.00   | PSC    |
|         |  |              | NEW TRADITIONS RIDING ACD.                                 | -350.00  |        |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis                                | 664          | SUMMER CAMP JUNE 29  | 350.00   | PSC    |
|         |  |              | NEW TRADITIONS RIDING ACD.                                 | -350.00  |        |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis                                | 671          | SUMMER CAMP JULY 6   | 350.00   | PSC    |
|         |  |              | NEW TRADITIONS RIDING ACD.                                 | -350.00  |        |
| 6/30/15 | 01-606<br>Telephones<br>02-606<br>Telephones<br>02-606<br>Telephones<br>Cash Basis | 642810511-1  | PARK USAGE   | 151.15   | PKS    |
|         |  |              | REC. CENTER USAGE  | 50.39    | BRC    |
|         |  |              | PROGRAM  | 50.39    | PAD    |
|         |  |              | NEXTEL COMMUNICATIONS                                      | -251.93  |        |
| 6/30/15 | 01-710<br>Utilites - Natural Gas<br>Cash Basis                                     | 08-0000-6-7- | USAGE AT MAINTENANCE FACILILTY                             | 37.15    | BPK    |
|         |  |              | NICOR  | -37.15   |        |
| 6/30/15 | 02-710<br>Utilites - Natural Gas<br>Cash Basis                                     | 3463-7-2-JU  | USAGE AT RECREATION CENTER                                 | 43.78    | BRC    |
|         |  |              | NICOR  | -43.78   |        |
| 6/30/15 | 01-702   | 3284         | BACK UP PROTECTION   | 144.00   | OFF    |

**Community Pk District LaGrange Pk**  
**Purchase Journal**  
**For the Period From Jun 30, 2015 to Jun 30, 2015**

| Date    | Account ID<br>Account Description   | Invoice/CM   | Line Description  | Trans Am                          | Job ID            |
|---------|---|--------------|---|-----------------------------------|-------------------|
|         | Computer Services<br>Cash Basis   |              | NOVENTECH, INC.   | -144.00                           |                   |
| 6/30/15 | 01-702<br>Computer Services<br>Cash Basis   | 3294         | BACK UP PROTECTION<br>NOVENTECH, INC.   | 144.00<br>-144.00                 | OFF               |
| 6/30/15 | 01-702<br>Computer Services<br>Cash Basis   | 3299         | PROGRAMMING AND TECH SUPPORT<br>NOVENTECH, INC.   | 373.75<br>-373.75                 | OFF               |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis   | 07-29-2015   | CONCERT FEE FOR JULY 29<br>BILL O'CONNELL   | 1,100.00<br>-1,100.00             | PCN               |
| 6/30/15 | 01-705<br>Professional Services<br>Cash Basis   | 093078       | MONTHLY ACCOUNTING JUNE 2015<br>P.J. MESI & CO  | 925.00<br>-925.00                 | ADM               |
| 6/30/15 | 02-802<br>Equipment<br>Cash Basis   | 203994-00    | SUPPLIES FOR SUMMER CAMP<br>PALOS SPORTS  | 147.95<br>-147.95                 | PGC               |
| 6/30/15 | 06-760<br>PDRMA Premium<br>Cash Basis   | 1-1-2015 6-3 | RISK MANAGEMENT INSURANCE<br>FOR PERIODS JANUARY THROU JUNE<br>PDRMA                        | 12,212.64<br>-12,212.64           | ADM               |
| 6/30/15 | 02-801<br>Supplies<br>02-405<br>Programs Fees - General<br>02-801<br>Supplies<br>Cash Basis | 7-2015       | SENIOR CLUB SUPPLIES<br>REFUND IN CASH FOR PROGRAM<br>OVER PAY<br>PLAY SUPPLY<br>PETTY CASH | 22.26<br>21.00<br>10.78<br>-54.04 | PGC<br>PRT<br>PAT |
| 6/30/15 | 01-701<br>Park Board Expense<br>Cash Basis  | 5301389      | NAME PLACE FOR COMMISISONER<br>QUILL CORPORATION  | 19.98<br>-19.98                   | ADM               |
| 6/30/15 | 01-801<br>Supplies<br>Cash Basis  | 5548969      | SUPPLIES FOR OFFICE AND STAFF<br>QUILL CORPORATION  | 236.47<br>-236.47                 | OFF               |
| 6/30/15 | 01-707<br>Refuse Disposals<br>Cash Basis  | 0551-011705  | USAGE FOR PARKS<br>REPUBLIC SERVICES  | 398.94<br>-398.94                 | PKS               |
| 6/30/15 | 02-707<br>Refuse Disposals<br>Cash Basis  | 0551011705   | USAGE AT RECREATION CENTER<br>REPUBLIC SERVICES   | 276.61<br>-276.61                 | BRC               |
| 6/30/15 | 01-701<br>Park Board Expense<br>Cash Basis  | JUNE 8, 201  | RECORDING FEE<br>LAURA RIZZO  | 60.00<br>-60.00                   | ADM               |
| 6/30/15 | 01-701<br>Park Board Expense<br>Cash Basis  | 9791         | BRICK<br>ROYALE HOUSE, INC.   | 29.55<br>-29.55                   | ADM               |
| 6/30/15 | 02-801<br>Supplies<br>Cash Basis  | 8608963      | SUPPLIES FOR CAMP<br>S & S WORLDWIDE  | 752.69<br>-752.69                 | PGG               |



**Community Pk District LaGrange Pk**  
**Purchase Journal**  
**For the Period From Jun 30, 2015 to Jun 30, 2015**

| Date    | Account ID<br>Account Description   | Invoice/CM  | Line Description  | Trans Am                                  | Job ID                |
|---------|---|-------------|---|---|-----------------------|
| 6/30/15 | 02-801<br>Supplies<br>Cash Basis  | 8630694     | SUPPLIES FOR SUMMER PROGRAMS<br><br>S & S WORLDWIDE   | 251.51<br><br>-251.51                     | PGG                   |
| 6/30/15 | 10-802<br>Equipment-Cap Project<br>02-801<br>Supplies<br>02-801<br>Supplies<br>Cash Basis | 7-2015      | TABLES FOR RECREATION CENTER<br><br>PROGRAM SUPPLIES<br><br>PROGRAMS SUPPLIES<br><br>SAM'S CLUB | 999.16<br><br>24.24<br>75.75<br>-1,099.15 | PAD<br><br>PSP<br>PGC |
| 6/30/15 | 01-801<br>Supplies<br>Cash Basis  | 158393      | SUPPLIES FOR MAINTENANCE<br><br>SCOUT ELECTRIC SUPPLY CO.                                       | 30.40<br>-30.40                           | PKS                   |
| 6/30/15 | 08-780<br>SEASPAR Contribution<br>Cash Basis  | 7-9-2015 FY | MEMBER CONTRIBUTION FOR FY<br>15-16 FIRST INSTALLMENT<br>SEASPAR                                | 28,735.50<br>-28,735.50                   | PAD                   |
| 6/30/15 | 08-717<br>Special Rec-Instrutors<br>Cash Basis  | INCLUSION   | INCLUSION FEE FOR PROGRAMS<br>WINTER SPRING 2015<br>SEASPAR                                     | 404.18<br>-404.18                         | PAD                   |
| 6/30/15 | 01-601<br>Legal Publications<br>Cash Basis  | 1077755     | PREVAILING WAGE<br><br>SHAW MEDIA   | 248.64<br>-248.64                         | ADM                   |
| 6/30/15 | 01-802<br>Equipment<br>Cash Basis   | 684264      | PARTS FOR REPAIRS<br><br>SHOREWOOD HOME & AUTO  | 388.83<br>-388.83                         | PKS                   |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis                                       | 7-13-2015   | CONCERT ON JULY 15, 2015<br><br>MIKE SIGMAN   | 1,000.00<br>-1,000.00                     | PCN                   |
| 6/30/15 | 02-801<br>Supplies<br>Cash Basis  | 15202       | SHIRTS FOR CAMPS<br><br>SPECIAL T UNLIMITED   | 797.00<br>-797.00                         | PGG                   |
| 6/30/15 | 02-801<br>Supplies<br>Cash Basis  | 15238       | SHIRTS<br><br>SPECIAL T UNLIMITED   | 391.00<br>-391.00                         | PTD                   |
| 6/30/15 | 02-801<br>Supplies<br>Cash Basis  | 15327       | SHIRTS FOR PLAY / ARTS<br><br>SPECIAL T UNLIMITED   | 47.00<br>-47.00                           | PTD                   |
| 6/30/15 | 02-801<br>Supplies<br>Cash Basis  | 15476       | SHIRTS FOR CAMPS<br><br>SPECIAL T UNLIMITED   | 434.00<br>-434.00                         | PGG                   |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis                                       | 1990        | SPORTS PROGRAMS<br><br>SPORTS R US  | 1,365.00<br>-1,365.00                     | PSC                   |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis                                       | JUNE, 2015  | FEE FOR UMPIRE<br><br>PETER STOJIC  | 96.00<br>-96.00                           | PSC                   |

**Community Pk District LaGrange Pk**  
**Purchase Journal**  
**For the Period From Jun 30, 2015 to Jun 30, 2015**

| Date    | Account ID<br>Account Description   | Invoice/CM   | Line Description   | Trans Am   | Job ID                |
|---------|---|--------------|--|--|-----------------------|
| 6/30/15 | 01-709<br>Trade Services<br>Cash Basis  | 457002421    | SERVICE AT ALL PARKS<br><br>TRUGREEN-CHEMLAWN  | 1,692.00<br><br>-1,692.00                        | PKS                   |
| 6/30/15 | 02-720<br>Brochure Printing<br>Cash Basis   | JUNE 20, 20  | POSTAL FEE FOR YEARLY BULK<br>MAILING<br>UNITED STATES POSTAL SERVICE                          | 225.00<br><br>-225.00                            | PAD                   |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis   | 7-2015       | LICENCE FEE FOR SUMMER<br>CONCERT FEST<br>VILLAGE OF LAGRANGE PARK                             | 25.00<br><br>-25.00                              | PCN                   |
| 6/30/15 | 01-703<br>Security Services<br>Cash Basis   | JULY 10, 20  | SECURITY FEE<br><br>VILLAGE OF LAGRANGE PARK   | 960.00<br><br>-960.00                            | PKS                   |
| 6/30/15 | 01-704<br>Health Insurance Admin.<br>Cash Basis   | 00565182     | CO PAY FOR HEALTH<br><br>VILLAGE OF HINSDALE   | 184.68<br><br>-184.68                            | OFF                   |
| 6/30/15 | 02-722<br>Co-op Fees<br>02-722<br>Co-op Fees<br>02-722<br>Co-op Fees<br>Cash Basis              | W/S COOP 2   | PROGRAMS<br><br>SPORTS<br><br>ARTS<br><br>VILLAGE OF WESTERN SPRINGS                           | 1,284.46<br><br>581.75<br>39.96<br><br>-1,906.17 | PGC<br><br>PSP<br>PAT |
| 6/30/15 | 02-717<br>Program Contractual Service<br>Cash Basis   | 0797 7-201   | ROLLER RINK FEES FOR SUMMER<br>CAMP<br>VISA  | 409.50<br><br>-409.50                            | PGC                   |
| 6/30/15 | 01-801<br>Supplies<br>01-801<br>Supplies<br>Cash Basis  | 0839-7-2015  | OFFICE SUPPLIES<br><br>STAFF LUNCHEON FOR MEETING<br>AND CLEAN UP<br>VISA                      | 169.18<br><br>79.84<br><br>-249.02               | OFF<br><br>OFF        |
| 6/30/15 | 02-801<br>Supplies<br>02-801<br>Supplies<br>02-717<br>Program Contractual Service<br>Cash Basis | 1662-7-2015  | SENIOR CONCERT<br><br>CONCERT NIGHT<br><br>TRIP FEE<br><br>VISA                                | 98.00<br><br>69.98<br>980.44<br><br>-1,148.42    | PGG<br><br>PRT<br>PTR |
| 6/30/15 | 01-608<br>Professional Development<br>01-603<br>Postage Stamps<br>Cash Basis                    | 1928 - 70201 | OUTING FOR DIRECTORS<br><br>MAILING<br><br>VISA  | 15.00<br><br>17.95<br><br>-32.95                 | ADM<br><br>OFF        |
| 6/30/15 | 02-801<br>Supplies<br>10-802<br>Equipment-Cap Project<br>02-801<br>Supplies<br>Cash Basis       | 1944-7-2015  | THEATER STAGE STORAGE UNIT FEE<br><br>SUPPLY FOR MARKETING<br><br>THEATER SUPPLIES<br><br>VISA | 108.50<br><br>63.98<br>38.93<br><br>-211.41      | PTT<br><br>PAD<br>PTD |
| 6/30/15 | 02-801<br>Supplies<br>02-801<br>Supplies<br>02-801  | 1993-7-2015  | COOKING CLASS SUPPLIES<br><br>SUPPLIES FOR CRAFT CLASSES<br><br>CAMP CLASS SUPPLIES            | 15.00<br><br>21.88<br>14.50                      | PAT<br><br>PAT<br>PGG |

| Date | Account ID<br>Account Description | Invoice/CM | Line Description      | Trans Am | Job ID |
|------|-----------------------------------|------------|-----------------------|----------|--------|
|      | Supplies<br>02-801                |            | ARTS CLASSES          | 38.88    | PAT    |
|      | Supplies<br>02-801                |            | CAMP PROGRAM SUPPLIES | 23.97    | PGG    |
|      | Supplies<br>02-801                |            | PRESCHOOL SUPPLIES    | 21.99    | PRT    |
|      | Supplies<br>02-801                |            | ARTS SUPPLIES         | 524.91   | PGG    |
|      | Supplies<br>Cash Basis            |            | VISA                  | -661.13  |        |
|      |                                   |            |                       |          |        |
|      |                                   |            |                       |          |        |

## Community Pk District LaGrange Pk

## Check Register

For the Period From Jul 14, 2015 to Aug 10, 2015

Filter Criteria includes: 1) Accounts Payable only. Report order is by Date.

| Check #  | Date    | Payee                         | Cash Acc | Amount    |
|----------|---------|-------------------------------|----------|-----------|
| PRTR0717 | 7/14/15 | FIRST NATIONAL BANK OF BROOK. | 01-100   | 18,614.27 |
| FDTD0717 | 7/17/15 | INTERNAL REVENUE SERVICE      | 01-100   | 6,254.45  |
| STTD0717 | 7/17/15 | ILLINOIS DEPT OF REV          | 01-100   | 874.81    |
| 17156    | 7/17/15 | USCM/ MIDWEST                 | 01-100   | 1,102.00  |
| 17157    | 7/21/15 | U.S. POSTAL SERVICE           | 02-100   | 1,026.23  |
| PRTR0731 | 7/28/15 | FIRST NATIONAL BANK OF BROOK. | 01-100   | 19,840.54 |
| 17159    | 7/28/15 | ROSENBERG WYPYCH              | 01-100   | 410.00    |
| 17160    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 9.00      |
| 17161    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 4.00      |
| 17162    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 45.50     |
| 17163    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 45.50     |
| 17164    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 6.00      |
| 17165    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 6.00      |
| 17166    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 3.00      |
| 17167    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 72.00     |
| 17168    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 17.00     |
| 17169    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 119.00    |
| 17170    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 45.50     |
| 17171    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 14.00     |
| 17172    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 9.00      |
| 17173    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 45.50     |
| 17174    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 45.50     |
| 17175    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 108.00    |
| 17176    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 215.00    |
| 17177    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 6.00      |
| 17178    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 8.00      |
| 17179    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 6.00      |
| 17180    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 99.99     |
| 17181    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 6.00      |
| 17182    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 9.00      |
| 17183    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 6.00      |
| 17184    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 99.00     |
| 17185    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 60.00     |
| 17186    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 9.00      |
| 17187    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 119.00    |
| 17188    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 45.00     |
| 17189    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 109.00    |
| 17190    | 7/29/15 | REFUND ACCOUNT                | 02-100   | 119.00    |

## Community Pk District LaGrange Pk

## Check Register

For the Period From Jul 14, 2015 to Aug 10, 2015

Filter Criteria includes: 1) Accounts Payable only. Report order is by Date.

| Check #  | Date    | Payee                          | Cash Acc | Amount   |
|----------|---------|--------------------------------|----------|----------|
| 17191    | 7/29/15 | REFUND ACCOUNT                 | 02-100   | 8.00     |
| 17192    | 7/29/15 | REFUND ACCOUNT                 | 02-100   | 91.00    |
| 17193    | 7/29/15 | REFUND ACCOUNT                 | 02-100   | 70.00    |
| 17194    | 7/29/15 | REFUND ACCOUNT                 | 02-100   | 60.00    |
| FDTD0731 | 7/31/15 | INTERNAL REVENUE SERVICE       | 01-100   | 6,779.61 |
| STTD0731 | 7/31/15 | ILLINOIS DEPT OF REV           | 01-100   | 932.16   |
| 17158    | 7/31/15 | USCM/ MIDWEST                  | 01-100   | 1,102.00 |
| 17195    | 8/10/15 | AFLAC                          | 01-100   | 448.80   |
| 17196    | 8/10/15 | BILL ALLAN                     | 02-100   | 450.00   |
| 17197    | 8/10/15 | AT&T                           | 01-100   | 396.63   |
| 17198    | 8/10/15 | BODY PLUMBING                  | 01-100   | 285.00   |
| 17199    | 8/10/15 | JANE BOWER                     | 02-100   | 21.17    |
| 17200    | 8/10/15 | ALEKSANDRS BRIEDIS             | 01-100   | 250.00   |
| 17201    | 8/10/15 | BROOKS/TARULIS & TIBBLE, LLC   | 01-100   | 660.00   |
| 17202    | 8/10/15 | Chicago Classic Coach          | 02-100   | 650.00   |
| 17203    | 8/10/15 | WEX BANK                       | 01-100   | 295.96   |
| 17204    | 8/10/15 | COM-ED                         | 02-100   | 2,607.04 |
| 17205    | 8/10/15 | COYNE CREATIVE INC.            | 02-100   | 1,320.00 |
| 17206    | 8/10/15 | CRYSTAL CLEAN AQUARIUM MAINT.  | 02-100   | 45.00    |
| 17207    | 8/10/15 | DROP ZONE PORTABLE SERVICE, IN | 01-100   | 800.00   |
| 17208    | 8/10/15 | EDEN LANES                     | 02-100   | 366.00   |
| 17209    | 8/10/15 | FIRST STUDENTS                 | 02-100   | 444.75   |
| 17210    | 8/10/15 | JOHN GARVEY                    | 02-100   | 950.00   |
| 17211    | 8/10/15 | INFINITY SIGNS & GRAPHICS      | 02-100   | 97.88    |
| 17212    | 8/10/15 | GARY JERKATIS                  | 02-100   | 500.00   |
| 17213    | 8/10/15 | PURCHASE ADVANTAGE             | 02-100   | 344.51   |
| 17214    | 8/10/15 | KIDSFIRST                      | 02-100   | 545.00   |
| 17215    | 8/10/15 | LAGRANGE MATERIALS, INC.       | 01-100   | 331.50   |
| 17216    | 8/10/15 | LAGRANGE PARK ACE HARDWARE     | 01-100   | 268.58   |
| 17217    | 8/10/15 | LAUTERBACH & AMEN, LLP         | 05-100   | 5,950.00 |
| 17218    | 8/10/15 | MURRAY BROS. ENTERTAINMENT     | 02-100   | 950.00   |
| 17219    | 8/10/15 | MYOFFICEPRODUCTS               | 01-100   | 122.36   |
| 17220    | 8/10/15 | NCPERS-IL IMRF                 | 01-100   | 88.00    |
| 17221    | 8/10/15 | NEOFUNDS BY NEOPOST            | 01-100   | 1,000.00 |
| 17222    | 8/10/15 | NEW TRADITIONS RIDING ACD.     | 02-100   | 175.00   |
| 17223    | 8/10/15 | NEXTEL COMMUNICATIONS          | 02-100   | 249.91   |
| 17224    | 8/10/15 | NICOR                          | 02-100   | 50.77    |
| 17225    | 8/10/15 | NOVENTECH, INC.                | 01-100   | 369.99   |

## Community Pk District LaGrange Pk

## Check Register

For the Period From Jul 14, 2015 to Aug 10, 2015

Filter Criteria includes: 1) Accounts Payable only. Report order is by Date.

| Check # | Date    | Payee                            | Cash Acc | Amount     |
|---------|---------|----------------------------------|----------|------------|
| 17226   | 8/10/15 | P.J. MESI & CO                   | 01-100   | 925.00     |
| 17227   | 8/10/15 | PALOS SPORTS                     | 02-100   | 397.93     |
| 17228   | 8/10/15 | ANGELINE POPE                    | 02-100   | 1,117.20   |
| 17229   | 8/10/15 | POWER PLUMBING HEATING & COOLING | 02-100   | 125.00     |
| 17230   | 8/10/15 | QUILL CORPORATION                | 02-100   | 117.10     |
| 17231   | 8/10/15 | REPUBLIC SERVICES                | 01-100   | 686.12     |
| 17232   | 8/10/15 | RICMAR INDUSTRIES                | 01-100   | 170.69     |
| 17233   | 8/10/15 | LAURA RIZZO                      | 01-100   | 60.00      |
| 17234   | 8/10/15 | SHOREWOOD HOME & AUTO            | 01-100   | 391.48     |
| 17235   | 8/10/15 | SOCCER MADE IN AMERICA           | 02-100   | 1,681.00   |
| 17236   | 8/10/15 | SPECIAL T UNLIMITED              | 02-100   | 467.00     |
| 17237   | 8/10/15 | TAMELING INDUSTRIES              | 01-100   | 794.00     |
| 17238   | 8/10/15 | TRUGREEN-CHEMLAWN                | 01-100   | 1,694.00   |
| 17239   | 8/10/15 | TYCO INTEGRATED SECURITY LLC     | 02-100   | 1,304.58   |
| 17240   | 8/10/15 | VILLAGE OF LAGRANGE PARK         | 01-100   | 24,670.42  |
| 17241   | 8/10/15 | VILLAGE OF LAGRANGE PARK         | 02-100   | 2,160.00   |
| 17242   | 8/10/15 | VILLAGE OF HINSDALE              | 01-100   | 184.68     |
| 17243   | 8/10/15 | VISA                             | 02-100   | 2,476.76   |
| 17244   | 8/10/15 | ZEP MANUFACTURING                | 02-100   | 86.34      |
| Total   |         |                                  |          | 119,218.71 |

COMMUNITY PARK DISTRICT OF LA GRANGE PARK  
POSITION DESCRIPTION  
VETERANS MEMORIAL COMMUNITY REPRESENTATIVE

**SUMMARY**

The Veterans Memorial Community Representative is appointed by the Park District Board of Commissioners for a 2-year term and reports to the Executive Director. This position acts as a representative for the District for the Veterans Memorial. This is a volunteer position.

**IMMEDIATE SUPERVISOR**

This position reports to the Executive Director.

This position is appointed by the Park District Board of Commissioners for a 2-year term.

**ESSENTIAL FUNCTIONS**

- Organizes the Memorial Day Brick Dedication Ceremony and submits plan to Executive Director for approval.
- Acts as the District representative to other Veterans' groups and organizations to organize the Memorial Day Brick Dedication Ceremony.
- Acts as the District representative with the Village for Veterans Memorial events.
- Submits requests to the Executive Director for the approval of other Veterans Memorial events.
- Solicits donations for Veterans Memorial events.
- Recruits volunteers for Veterans Memorial events.
- Submits expenditure requests for the Veterans Memorial to the Executive Director for approval prior to funds being spent.
- Set-up and teardown for special events, as assigned, which could include lifting and moving of heavy items.
- Assists patrons with preparation of brick order form to be turned into the Park District main office.
- Submits a bi-annual report to the Executive Director to inform the Board of Veterans Memorial updates and present to the Board when requested.
- Submits written suggestions to the Executive Director regarding Veterans Memorial improvements.
- Assists Maintenance Department on maintenance issues when requested.
- Complete other tasks as assigned.
- Follows all District policies and procedures.

## **REQUIRED COMPETENCIES**

- Ability to follow established Park District safety rules and guidelines.
- Ability to maintain positive and effective working relationships with fellow workers, patrons and the general public.
- Ability to follow through on projects from beginning to end without immediate supervision.
- Capacity to solve problems and make project-related decisions.
- Ability to follow directions and communicate in English both verbally and in writing and to read and understand materials printed in English.

*This position description is intended to describe the general content of and requirement for the performance of this position. It is not to be construed as an exhaustive statement of duties, responsibilities or requirements, and additional duties may be assigned at any time.*



## Phase 1 Environmental Site Assessment Proposals

|  | Low     | High    |
|--|---------|---------|
| E Cooney Associates, Inc.              | \$1,800 | \$2,100 |
| Kplus Engineering, LLC                 | \$1,700 | \$1,700 |
| Integrity Environmental Services, Inc. | \$1,850 | \$1,850 |
| RK & Assoicates, Inc.                  | \$3,200 | \$3,200 |
| HazChem Environmental Corporation      | \$1,850 | \$1,850 |



# FACT SHEET

---

## **TOPIC: Environmental Exposures for Newly Acquired Property**

### **Property Acquisition Environmental Due Diligence Procedures**

As members grow, they may lease or purchase properties for expansion or start new operations. In addition, as public entities, our members may also be gifted property through donations or foundations. Acquisition of any new property brings the potential for environmental risk. A parking lot may have been part of a former industrial site or farmland used in the past as an illegal dump site. Through due diligence in screening newly acquired properties, members can help to minimize potential serious environmental liabilities by properly screening properties before taking ownership.

### **Important Notes**

1. In many environmental situations, it is important to obtain the services of an environmental consultant and/or attorney to protect the interests of the agency. Environmental consultants can effectively manage the property-screening process and help determine if environmental problems exist. Environmental attorneys can help draft contractual language to protect the member from potential future environmental liabilities when a property is acquired.
2. All new properties acquired by members must be formally added to the PDRMA pollution liability policy to be eligible for coverage. Go to the PDRMA website to obtain **LRN #956** for additional information on how to add newly acquired property.

### **Background**

The federal Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) of 1980 addressed responsibility for the cleanup of sites contaminated with hazardous substances. Under CERCLA, any party that purchases a property with unknown environmental impacts or concerns is responsible through strict, joint and several liabilities to remediate the site even if that party did not create the impact.

CERCLA also includes an innocent landowner defense for any environmental liabilities associated with a property that existed prior to the purchaser's ownership or involvement with the property. Successful use of this defense requires the purchaser to make "all appropriate inquiries into the previous ownership and uses of the property consistent with good commercial or customary practice" to be exempt from liability. The level of appropriate inquiry varies according to the purchaser, lending institution requirements and type of property.

### **Environmental Site Assessments**

Members should evaluate all properties purchased or donated for their environmental condition. Members should also evaluate the environmental condition of any property they are going to lease. They should do this so they can establish an environmental baseline to prevent the property owner from holding the

leasee responsible for any current or past environmental liabilities. This effort should complement pollution liability indemnification language incorporated into the lease agreement.

Due diligence typically involves conducting an environmental site assessment (ESA), also known as a Phase I Environmental Site Assessment, on the property. ESAs are detailed investigations of a property or facility to identify any past, current or potential environmental liabilities. ESAs can take various forms. The American Society of Testing and Materials (ASTM) have published protocols for conducting Phase I Environmental Site Assessments (ASTM E-1527). Other associations, lending institutions and state regulatory agencies (i.e., NJDEP's ISRA program) may have their own protocol for environmental site assessments. Verify the correct format prior to performing the ESA.

**The Phase I ESA Report should address the following:**

- Historical/records review.
- Site description and inspection.
- Historical use.
- Surrounding property uses/
- Current operations and practices.
- Conclusions.
- Recommendations/opinions.

It is important to use a qualified consultant to conduct the assessment as your future environmental liability may depend on it.

In some cases, a Phase I ESA may indicate the need for further testing or not be comprehensive enough for a particular property, which may require a Phase II ESA. Environmental consultants can help you determine what testing is recommended or required in some situations.

You can use the Phase II ESA to satisfy the *innocent purchaser defense* more adequately under CERCLA. The purpose of the Phase II Environmental Site Assessment is to determine the presence or absence of an uncertain liability or to quantify a known liability or recognized environmental condition identified in the Phase I ESA. Phase II ESAs typically involve investigation that can include geophysical and intrusive efforts to collect and analyze soil and groundwater samples. The results of the Phase II ESA will either eliminate or confirm any recognized environmental conditions associated with the property. With any recognized environmental conditions confirmed, the prospective property owner has to decide whether to address the condition through additional investigation, remediation or contract language, or decide not to purchase or accept the property.

A member purchasing an active industrial or commercial property may also choose to conduct an environmental compliance audit as part of the due diligence process. A compliance audit focuses more on current operations and can identify concerns with permit and regulations compliance; pollution and spill control; chemical and waste handling, storage and disposal; and safety issues. A compliance audit identifies deficiencies, which may require time and expense to correct or address. The audit also determines if the property or company you are purchasing is subject to any regulatory consent orders or outstanding violations for which your agency may be liable.

**Due Diligence Procedures/Policy**

Members should assign a qualified designated person or environmental consultant to review a Phase I/Phase II ESA report. Also consider using environmental legal counsel to review and provide comments on the report. Third-party review can provide a legal perspective or a detailed look at the ESA from people

experienced in reviewing such reports. The reviewer is also responsible for addressing the recommendations presented in the report and determining if a Phase II ESA is necessary.

Member staff responsible for purchasing or accepting properties or that understand environmental issues also should review the results of the Phase I/Phase II ESA. You can then decide whether or not to purchase or accept the parcel. You can address environmental concerns through sales agreement conditions when purchasing a property, such as incorporating environmental indemnification language, adjusting the sale price or creating an escrow account to cover any investigative or remediation activities.

It is a good practice for member agencies to develop a written, environmental due diligence policy for purchasing, leasing or accepting a donated property. The policy should:

- State the member's policy on property acquisitions/acceptance.
- Designate personnel involved in the property acquisition or acceptance process.
- Outline the procedures used for having ESAs and compliance audits completed, reviewed and approved.
- Develop procedures for approving or rejecting the purchase/acceptance of a property based on objective report findings and legal recommendations.
- Establish responsibilities for addressing the recommendations.

## **Source**

XL Environmental  
Risk Control Division  
520 Eagleview Boulevard  
PO Box 636  
Exton, PA 19341

## SSCI - Community Park District

Wed 7/22/2015 9:32 AM

**From:** Chris Goodman**To:** "abriedis@communityparkdistrict.org"

Hi Aleks,

I just wanted to be sure you know that the volunteers do not have to legally go through the process, but employees do. Underneath the information below are the program details along with the pricing between the two options.

## Operation TLC2 is compliant with ALL Illinois State background check laws

SSCI – Operation TLC<sup>2</sup> is compliant with **ALL Illinois State background checks laws**. Illinois Parks and Recreation Departments and Districts can now take advantage of Operation TLC<sup>2</sup>.

**REMEMBER - The Park District Code's for criminal background requirements for new employees does not extend to non-park districts such as special recreation associations, forest preserve districts, and conservation districts.**

**Volunteers** are **NOT** mandated under the Parks and Recreation Illinois Codes to be screened through the Illinois State Police.

For those employees that are needing to be screened through the ISP, SSCI can now add the ISP check to the Operation TLC<sup>2</sup> program.

SSCI – Operation TLC<sup>2</sup> is America's #1 Choice in Parks and Recreation Background Screening, and Youth Sports Background Checks and has set the background checks standard which has been adopted and implemented by over 1,200 city and county parks and recreation agencies, countless youth sports organizations, and many of the National Governing Bodies of the United States Olympic Committee.

Today, because of **Operation TLC<sup>2</sup>** there is a consistent, effective quick and affordable method that has taken off the burden of screening leaving organizations and agencies with the comfort of knowing that they have exercised due diligence and their volunteer workforce has stood up to the scrutiny of the most systematic and meticulous national screening

procedure available.

We are very confident that you cannot get better pricing for the same service being provided. In most cases anything less costly is an inferior search protocol that does not include the local searches (county and state) and is just a national database. As you are aware, some of the other agencies have had real problems with abuse issues and have been put under the microscope for their risk management programs. One of the key items has been the Background screening program being due diligent and something that meets industry "standard". I can tell you that there are screening companies that will tell you that they have "**Volunteer screening**" programs which are code for database only searches. These are not accepted in the employment screening world and should not be utilized to protect our children.

Here is a summary of the **National Background Screening Program**. At the flat rate of \$18.50 each, **with no minimum or set up charges**, SSCI will immediately provide you with:

1. **Customized Online Screening System for staff members**
2. Multiple Data Transmission Options
3. Individual Results Provided with Complete Interpretation and Disposition
4. Sensitive Data Protected
5. Transfer of Liability to a Third Party
6. Process includes Verification of Identity
7. Process includes Identification of Current & Past Addresses
8. Process includes Thorough Local Criminal Record Search
  - **All investigations done physically at courthouse – Do not be fooled by imitations**
9. Process includes National Criminal Record Search
  - **800 Million Records – All criminal records discovered will be confirmed with local on-site investigations**
10. Process includes Review of Sex Offender Registries in all 50 States and District of Columbia
11. Turn Around Time 3-5 business days (Current Average 48-72 Hours)
12. Complimentary Expert Consultation

**If we substitute the ISP in place of the local courthouse investigations, then the ISP integration and cost is passed on to the park district. The fee per applicant would be \$28.50. The online submitting system and management system would take about 5 days to design and test.**

Have a great day!

**Chris Goodman**

*Executive-Director*

1853 Piedmont Rd, Ste 100

Marietta, GA 30066

866-996-7412 *office*

866-996-1292 *fax*

[www.ssci2000.com](http://www.ssci2000.com) (<http://www.ssci2000.com/>)



(<http://www.ssci2000.com/>)

***AMERICA'S #1 CHOICE IN PARKS AND RECREATION BACKGROUND SCREENING***