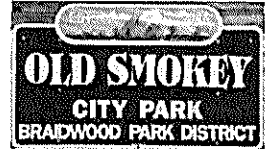


**Braidwood Park District**  
198 N. Lincoln St. Braidwood, IL. 60408  
Phone: (815)458-3896 / Fax: (815)458-3842  
www.braidwoodparkdistrict.com



Minutes of the Braidwood Park District  
Regular Park Board Meeting  
September 6, 2022  
Old Smokey Administration Building  
245 W. First Street  
Braidwood, IL. 60408  
7:00p.m.

President Chris Earley, presiding

The Meeting was called to order at 7:00p.m. by President Earley

Roll was called finding the following board members to be physically present: Earley, Howard, Bolatto and Kaminsky.

The following board members were absent: Grivetti

Non-Board Members Present: Consultant Joe Cosgrove (via telephone)

**Public Comment:** Public Comment was opened by President Earley at 7:01pm. There being no comment, Public Comment was closed at 7:02p.m.

**Approval of Minutes:**

A motion was made by Commissioner Howard, 2<sup>nd</sup> by Commissioner Kaminsky to approve the minutes from the August 9, 2022 Regular Board Meeting.

Roll Call: Earley – Yes, Howard – Yes, Bolatto – Yes, Kaminsky - Yes.

Motion Carried. (4-Yes, 0-No, 1-Absent)

**Approval of Warrant:** A motion was made by Commissioner Bolatto, 2<sup>nd</sup> by Commissioner Kaminsky to approve the Warrant of September 6, 2022 in the amount of \$12,521.21.

Roll Call: Earley – Yes, Howard – Yes, Bolatto – Yes, Kaminsky - Yes.

Motion Carried. (4-Yes, 0-No, 1-Absent)

**Finance Committee:** Consultant Cosgrove presented board members with the monthly financial report.

A motion was made by Commissioner Howard, 2<sup>nd</sup> by Commissioner Kaminsky to accept the monthly financial report as presented.

Roll Call: Earley – Yes, Howard – Yes, Bolatto – Yes, Kaminsky - Yes.

Motion Carried. (4-Yes, 0-No, 1-Absent)

**Buildings & Grounds Committee:**

- Comm. Kaminsky stated that numerous additional plants have grown up in the butterfly garden. Expansion work will be needed soon. Comm. Earley stated that a sod cutter will need to be rented in order to prep the ground.
- Comm. Bolatto stated that the Braidwood Baseball/Softball Association will be holding a fall adult softball league starting in September and running into October. The adult league will run in conjunction with BBSA's fall youth league.
- Comm. Bolatto stated that no further updates have been received on the replacement playground equipment for Goodrich Park. The last update stated that equipment would be delivered in November.

**Recreation Committee:** No Report

**Consultant/Attorney/Engineer Report:** Consultant Cosgrove provided board members with his monthly report.

**New and Unfinished Business:**

- Comm. Kaminsky presented a quote for the purchase of a new arbor for the butterfly garden in the amount of \$679.99, plus shipping & handling. The new arbor would be made of a durable PVC material and would replace the current wooden one. A motion was made by Commissioner Howard, 2<sup>nd</sup> by Commissioner Earley to approve the purchase of a new PVC arbor in an amount not to exceed \$750.00.

Roll Call: Earley – Yes, Howard – Yes, Bolatto – Yes, Kaminsky - Yes.

Motion Carried. (4-Yes, 0-No, 1-Absent)

- The 2022 Annual Financial Report for was presented for approval. A motion was made by Comm. Kaminsky, 2<sup>nd</sup> by Comm. Grivetti to approve the 2022 Annual Financial Report as presented.

Roll Call: Earley – Yes, Howard – Yes, Bolatto – Yes, Kaminsky - Yes.

Motion Carried. (4-Yes, 0-No, 1-Absent)

- Comm. Bolatto shared an update on the April 4, 2023 Consolidated Election. Candidate packets will be available for pickup and circulation starting September 20<sup>th</sup>. A public notice will be printed in the September 14<sup>th</sup> edition of The Braidwood Journal.

**Executive Session:** None

**Adjournment:** A motion was made by Commissioner Howard, 2<sup>nd</sup> by Commissioner Kaminsky, to adjourn the meeting at 7:25p.m.

Roll Call: Earley – Yes, Howard – Yes, Bolatto – Yes, Kaminsky - Yes.

Motion Carried. (4-Yes, 0-No, 1-Absent)

Respectfully Submitted

  
Joshua Bolatto, Secretary

## PUBLIC NOTICE

Pursuant to 5 ILCS, Par. 120/2.02 (“Open Meetings Act”), the following meeting has been scheduled by the Braidwood Park District Board of Commissioners as follows:

**Date:** September 6, 2022

**Location:** Braidwood Park District  
245 West First Street  
Braidwood, Illinois 60408

**Time:** 7:00 PM – Regular Board Meeting

### **REGULAR BOARD MEETING AGENDA**

#### **I. CALL TO ORDER**

#### **II. COMMUNICATIONS**

##### **A. Public Comment & Correspondence**

Those wishing to speak during Public Comment are asked to state their full name, spell their last name, provide their home address and limit their comments to no more than 3-minutes. Following the close of Public Comment, members of the public will not be permitted to engage in comment or discussion with the board unless recognized by the Board President.

#### **III. APPROVAL OF MINUTES**

##### **A. Regular Board Meeting of August 9, 2022**

#### **IV. APPROVAL OF WARRANT**

##### **A. Warrant of September 6, 2022**

#### **V. FINANCE COMMITTEE**

#### **VI. BUILDINGS & GROUNDS COMMITTEE**

- ##### **A. Updates on various projects taking place throughout parks.**
- a. BBSA fall adult softball league**

#### **VII. RECREATION COMMITTEE**

#### **VIII. CONSULTANT’S REPORT / ATTORNEY’S REPORT / ENGINEER’S REPORT**

#### **IX. NEW AND UNFINISHED BUSINESS**

Discussion and possible action on the following items;

- A. Purchase and installation of metal/iron trellises for butterfly garden.**
- B. Replacement of toilets and other fixtures for park pavilion restrooms.**
- C. Approval of FY2022 Annual Financial Report**

#### **X. EXECUTIVE SESSION**

#### **XI. ADJOURNMENT**

Posted this 2<sup>nd</sup> day of September, 2022

J. Bolatto, Secretary  
Braidwood Park District  
Board of Commissioners

**Next Regular Meeting: Tuesday October 4, 2022 at 7:00p.m.**

**BRADWOOD PARK DISTRICT  
ACCOUNTS PAYABLE**

The Board of Commissioners of the Braidwood Park District hereby approves the Warrant of September 6, 2022 in the amount of **\$12,521.21** and hereby instructs the Treasurer to forward payments as herein stated.

President			Treasurer		
Date	Check #	Pay To:	For:	Amount	
8/16/2022	8017	Andrew Peterson	Payroll, Net	\$ 275.31	
8/16/2022	8018	Brian Stellano	Payroll, Net	\$ 489.44	
8/16/2022	8019	Justin Stellano	Payroll, Net	\$ 603.34	
8/19/2022	8020	Card Member Services	Supplies, Improvements	\$ 3,792.04	
8/19/2022	8021	ComEd	Utilities-Electric	\$ 90.97	
8/19/2022	8022	Nicor	Utilities-Natural Gas	\$ 62.55	
9/1/2022	8023	Andrew Peterson	Payroll, Net	\$ 275.31	
9/1/2022	8024	Brian Stellano	Payroll, Net	\$ 564.26	
9/1/2022	8025	Justin Stellano	Payroll, Net	\$ 671.96	
9/6/2022	8026	AT&T	Utilities-Phone/Internet	\$ 221.33	
9/6/2022	8027	ComEd	Utilities-Electric	\$ 2,351.69	
9/6/2022	8028	Homewood Diposal	Utilities-Garbage Disposal	\$ 845.45	
9/6/2022	8029	Illinois Public Risk Fund	Work Comp Premium	\$ 901.00	
9/6/2022	8030	Service Sanitation	Porta Potties	\$ 418.00	
9/6/2022	8031	Whitmore Ace Hardware	Supplies, Improvements	\$ 630.01	
9/6/2022	8032	AT&T	Utilities-Phone/Internet	\$ 165.71	
9/6/2022	8033	City of Braidwood	Utilities-Water/Sewer	\$ 128.61	
9/6/2022	8034	Nicor	Utilities-Natural Gas	\$ 34.23	
Total				\$ 12,521.21	

(7)

BRAIDWOOD PARK DISTRICT  
 FUND BALANCE REPORT  
 2022 - 2023

	BEGINNING BALANCE 4/30/2022	INCOME 9/6/2022	EXPENSE 9/6/2022	ENDING BALANCE 9/6/2022	TRANSFER	ADJUSTED BALANCE 9/6/2022
CORPORATE	\$14,730.96	\$34,350.51	\$28,617.10	\$20,464.37	\$0.00	\$20,464.37
RECREATION	\$16,917.64	\$34,205.98	\$24,559.15	\$26,564.47	\$0.00	\$26,564.47
BOND & INTEREST	\$3,412.87	\$28,537.59	\$7,016.77	\$24,933.69	\$0.00	\$24,933.69
AUDIT	\$3,491.88	\$1,659.04	\$0.00	\$5,150.92	\$0.00	\$5,150.92
LIABILITY INSURANCE	\$4,704.87	\$12,162.67	\$1,802.00	\$15,065.54	\$0.00	\$15,065.54
PARK IMPROVEMENTS	\$134,617.58	\$504.80	\$4,087.80	\$131,034.58	\$0.00	\$131,034.58
BERGERA / BOHAC PARK	\$46,354.48	\$0.00	\$0.00	\$46,354.48	\$0.00	\$46,354.48
TOTAL	\$224,230.28	\$111,420.59	\$66,082.82	\$269,568.05	\$0.00	\$269,568.05
Bank Balance	\$ 226,352.63					\$ 272,413.57
Liabilities	\$ 3,304.27					\$ 4,027.16
Adjusted Balance	\$ (5,426.62)					\$ (6,872.68)

**BRAIDWOOD PARK DISTRICT**  
**Balance Sheet**  
**As of September 6, 2022**

	<u>Sep 6, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
LAF - CAP	240,316.15
Midland State Bank - Checking 2	16,607.39
Midland State Bank Money Mkt	15,490.03
<b>Total Checking/Savings</b>	<u>272,413.57</u>
<b>Other Current Assets</b>	
Petty Cash	1,000.00
<b>Total Other Current Assets</b>	<u>1,000.00</u>
<b>Total Current Assets</b>	<u>273,413.57</u>
<b>TOTAL ASSETS</b>	<u><u>273,413.57</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 - Accounts Payable	-12.03
<b>Total Accounts Payable</b>	<u>-12.03</u>
<b>Other Current Liabilities</b>	
PAYROLL-FICA	154.56
PAYROLL-MCARE	660.92
PAYROLL-SWT	681.45
24000 - Payroll Liabilities	2,530.23
<b>Total Other Current Liabilities</b>	<u>4,027.16</u>
<b>Total Current Liabilities</b>	<u>4,015.13</u>
<b>Total Liabilities</b>	4,015.13
<b>Equity</b>	
3000 - Opening Bal Equity	6,793.34
3900 - Retained Earnings	217,267.32
Net Income	45,337.78
<b>Total Equity</b>	<u>269,398.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>273,413.57</u></u>

## BRAIDWOOD PARK DISTRICT

### Profit & Loss Prev Year Comparison

May 1 through September 6, 2022

	<u>May 1 - Sep 6, 22</u>	<u>May 1 - Sep 6, 21</u>	<u>\$ Change</u>
<b>Income</b>			
Interest - Cap	504.80	15.29	489.51
Interest - Corp	13.09	0.00	13.09
Misc Inc Corp	391.00	77.28	313.72
Misc Inc Rec	2,782.00	0.00	2,782.00
Rec Fac Rental	0.00	125.00	-125.00
Tax Ext Audit	1,659.04	1,689.33	-30.29
Tax Ext B&I	28,537.59	28,815.85	-278.26
Tax Ext Corp	33,946.42	33,797.16	149.26
Tax Ext Liab	12,162.67	12,442.47	-279.80
Tax Ext Rec	31,423.98	31,544.76	-120.78
<b>Total Income</b>	<u>111,420.59</u>	<u>108,507.14</u>	<u>2,913.45</u>
<b>Gross Profit</b>	111,420.59	108,507.14	2,913.45
<b>Expense</b>			
2000 - 2022 Uncleared Checks	903.54	0.00	903.54
10-100 · Corp-Legal Counsel	25.00	75.00	-50.00
10-105 · Corp-Consultant Fees	2,750.00	2,750.00	0.00
10-110 · Corp-Telephone	944.48	633.30	311.18
10-120 · Corp-Printing/Publishing	42.00	0.00	42.00
10-130 · Corp-Postage	116.00	0.00	116.00
10-140 · Corp-Office Supplies	187.54	0.00	187.54
10-150 · Corp-Utilities	5,195.55	3,171.31	2,024.24
10-180 · Corp-Garbage	2,093.51	1,491.90	601.61
10-195 · Corp-Misc Expense	312.56	1,064.90	-752.34
10-200 · Corp-Maint/Building	1,505.95	772.00	733.95
10-210 · Corp-Maint/Equipment	1,123.27	2,522.23	-1,398.96
10-225 · Corp-Operating Supplies	2,654.26	2,184.41	469.85
10-226 · Corp-Fuel	1,920.88	2,325.64	-404.76
10-340 · Corp-Payroll Taxes	266.62	319.85	-53.23
20-100 · Rec-Legal Counsel	25.00	75.00	-50.00
20-103 · Rec-Consultant Fees	2,750.00	2,750.00	0.00
20-106 · Rec-Misc	0.00	16.17	-16.17
20-135 · Rec-Telephone	944.53	633.33	311.20
20-140 · Rec-Office Supplies	599.31	538.31	61.00
20-150 · Rec-Onsite Programs	3,681.79	1,955.06	1,726.73
20-155 · Rec-Programs Supplies	1,411.75	1,012.04	399.71
20-165 · Rec-Utilities	5,408.37	3,376.65	2,031.72
20-175 · Rec-Maintenance Building	718.69	833.92	-115.23
20-200 · Rec-Operating Supplies	177.14	177.71	-0.57
20-340 · Rec-Payroll Taxes	266.63	319.86	-53.23
30-300 · Liab Ins- Liability			
30-305 · Work Comp	1,802.00	901.00	901.00
<b>Total 30-300 · Liab Ins- Liability</b>	<u>1,802.00</u>	<u>901.00</u>	<u>901.00</u>
50-100 · Bond Payment			

4

**BRAIDWOOD PARK DISTRICT**  
**Profit & Loss Prev Year Comparison**  
**May 1 through September 6, 2022**

	<u>May 1 - Sep 6, 22</u>	<u>May 1 - Sep 6, 21</u>	<u>\$ Change</u>
50-103 · Bond Principal	0.00	0.00	0.00
50-104 · Bond Interest	7,016.77	6,117.50	899.27
50-105 · Bond Misc	0.00	18.00	-18.00
<b>Total 50-100 · Bond Payment</b>	<b>7,016.77</b>	<b>6,135.50</b>	<b>881.27</b>
50-102 · Bond Expense	0.00	0.00	0.00
60-100 · Cap-New Equipment	3,164.50	457.50	2,707.00
60-110 · Cap-Site Improvements	0.00	22,024.54	-22,024.54
60-120 · Cap-Building Construction	923.30	0.00	923.30
66000 · Payroll Expenses	17,151.87	22,235.09	-5,083.22
66900 · Reconciliation Discrepancies	0.00	0.00	0.00
<b>Total Expense</b>	<b>66,082.81</b>	<b>80,752.22</b>	<b>-14,669.41</b>
<b>Net Income</b>	<b><u>45,337.78</u></b>	<b><u>27,754.92</u></b>	<b><u>17,582.86</u></b>



August 22, 2022

Mr. Chris Earley  
Braidwood Park District  
198 North Lincoln Street  
Braidwood, Illinois 60913

Dear Chris,

This letter sets forth filing instructions for the 2022 Annual Financial Report (AFR) of Braidwood Park District.

We have prepared the AFR and Certification of Vote and have provided electronic copies. The Board will need to review the AFR for accuracy and completeness and **vote to approve it. The AFR must be submitted by 10/27/2022.** If you cannot return the Certified Copy of Vote to our office prior to that date, please contact us so that an extension can be filed.

After board review and approval, Braidwood Park District will complete the Certified Copy of Vote and return it and the signed AFR to SKDO. SKDO will then submit the AFR to the Comptroller and a confirmation of submission will be emailed to you.

Braidwood Park District is responsible for filing one signed paper copy of the AFR with the County Clerk of Will County. Please retain a copy for your files.

If you have any questions, please feel free to contact us.

Sincerely,

SKDO, P.C.

SKDO, P.C.



STATE OF ILLINOIS  
COMPTROLLER

SUSANA A. MENDOZA

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.  
MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN  
THE COMPTROLLER CONNECT PROGRAM. THIS WILL  
PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY  
OF YOUR ANNUAL FINANCIAL REPORT.

# FY 2022 Annual Financial Report

## Special Purpose Long Form

CCIF Copy - 8/22/2022 1:53:35 PM

Unit Name : Braidwood Park District      County : Will      Unit Code : 099/012/12

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Braidwood Park District as of the end of this fiscal year.

Written signature of government official  
**Chris Earley, President**

Please Sign : \_\_\_\_\_ Date : \_\_\_\_\_

Unit Name : Braidwood Park District  
 Unit Code : 099/012/12

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

**STEP 1: ENTER CONTACT INFORMATION**

Is the following information correct and complete? \_\_\_\_\_ Yes \_\_\_\_\_ No

<b>A. Contact Person</b> (elected or appointed official responsible for filling out this form.)		<b>B. Chief Executive Officer</b> (Enter your name here ONLY if you are the elected or appointed official responsible for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		<b>C. Chief Financial Officer</b> (Enter your name here ONLY if you are the elected or appointed official responsible for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
Chris	Earley	Chris	Earley	Robert	Grivetti
President	President	President	President	Treasurer	
198 North Lincoln Street	198 North Lincoln Street	198 North Lincoln Street	198 North Lincoln Street	198 North Lincoln Street	
Braidwood	Braidwood	Braidwood	Braidwood	Braidwood	
IL 60408	IL 60408	IL 60408	IL 60408	IL 60408	
Phone: (815) 325-8402 Ext.	Phone: (815) 325-8402 Ext.	Phone: (815) 325-8402 Ext.	Phone: (815) 325-8402 Ext.	Phone: (815) 791-0755 Ext.	
Fax:	Fax:	Fax:	Fax:	Fax:	
E-Mail: braidwoodparkdistrict@yahoo.com	E-Mail: braidwoodparkdistrict@yahoo.com	E-Mail: braidwoodparkdistrict@yahoo.com	E-Mail: braidwoodparkdistrict@yahoo.com	E-Mail: braidwoodparkdistrict@yahoo.com	
<b>D. Purchasing Agent</b> (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)		<b>E. FOIA Officer</b> (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)			
Robert	Grivetti	Joshua	Bolatto		
Treasurer	Treasurer	Secretary	Secretary		
198 North Lincoln Street	198 North Lincoln Street	198 North Lincoln Street	198 North Lincoln Street		
Braidwood	Braidwood	Braidwood	Braidwood		
IL 60408	IL 60408	IL 60408	IL 60408		
Phone: (815) 791-0755 Ext.	Phone: (815) 791-0755 Ext.	Phone: (815) 791-8093 Ext.	Phone: (815) 791-8093 Ext.		
Fax:	Fax:	Fax:	Fax:		
E-Mail: braidwoodparkdistrict@yahoo.com	E-Mail: braidwoodparkdistrict@yahoo.com	E-Mail: braidwoodparkdistrict@yahoo.com	E-Mail: braidwoodparkdistrict@yahoo.com		

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

Unit Name : Braidwood Park District  
Unit Code : 099/012/12

**STEP 2: VERIFY FISCAL YEAR END**

**FY END DATE:** 4/30/2022

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

**STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS**

**P1. Has your government commenced dissolution proceedings?** Yes  No  **Dissolution Filing Date** \_\_\_\_\_  
**A. Has your government implemented GASB 34 in FY 2022 reporting or in previous reporting years?** Yes  No

**B. Which type of accounting system does Braidwood Park District use?**

\_\_\_\_\_ Cash - with no assets (Cash Basis) \_\_\_\_\_ Modified Accrual/Accrual  
 Cash - with assets (Modified Cash Basis) \_\_\_\_\_ Combination (Explain) \_\_\_\_\_  
**C. Does the government have bonded debt this reporting fiscal year?** Yes  No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

G.O. Bonds \_\_\_\_\_ Revenue Bonds \_\_\_\_\_ Alternative Revenue Bonds  
**D. Does the government have debt, other than bonded debt this reporting fiscal year?** Yes  No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

\_\_\_\_\_ Contractual Commitments \_\_\_\_\_ Other (Explain) \_\_\_\_\_  
**E. Does the government own or operate a public utility company?** Yes  No

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

\_\_\_\_\_ Water/Sewer \_\_\_\_\_ Electric/Gas/Transit \_\_\_\_\_ 911 Telephone/Telecommunications \_\_\_\_\_ Other \_\_\_\_\_

**F. Does the government have a pension funds or other retirement benefits this reporting fiscal year?** Yes  No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

\_\_\_\_\_ Illinois Municipal Retirement Fund (IMRF) \_\_\_\_\_ Police Pension \_\_\_\_\_ Fire Pension \_\_\_\_\_ Sheriff's Law Enforcement Personnel Plan (SLEP)  
\_\_\_\_\_ Other Pension \_\_\_\_\_ Other Post Employment Benefits (OPEB)

Unit Name : Braidwood Park District

Unit Code : 099/012/12

**STEP 4: POPULATION, EAV AND EMPLOYEES**

What is the total population of Braidwood Park District?^	6,500
What is the total EAV of Braidwood Park District?	\$146,350,710
How many full time employees are paid?*	0
How many part time employees are paid?*	3
What is the total salary paid to all employees?	\$45,058

^ Or provide estimated population.

\* Do not include contractual employees.

**STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

**Provide the appropriation for the primary government listed in the first row of the table below.**

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
<b>FUNDS SHOULD NOT BE LISTED HERE*</b>				
Braidwood Park District	\$322,500		04/30	
<b>Total Appropriations</b>	<b>\$322,500</b>			

\* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^ If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name : Braidwood Park District  
 Unit Code : 099/012/12

**STEP 7: OTHER GOVERNMENTS**

Indicate any payments Braidwood Park District made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	\$0
Federal government payroll taxes	\$3,447
All other intergovernmental payments	\$0

**STEP 8: FUND LISTING & ACCOUNT GROUPS**

A. List all funds and how much was spent in FY 2022 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
Audit Fund	\$1,800	Special Revenue Fund	04/30
Bond & Interest Fund	\$49,998	Debt Service Fund	04/30
Capital Improvements Fund	\$44,902	Capital Projects Fund	04/30
General Fund	\$74,373	General Fund	04/30
Recreation Fund	\$77,427	Special Revenue Fund	04/30
<b>Total Expenditures</b>	<b>\$248,500</b>		

B. Does Braidwood Park District have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

\_\_\_ Yes X No

Unit Name : Braidwood Park District

Unit Code : 099/012/12

**STEP 9: GOVERNMENTAL ENTITIES**

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

**STEP 10: REPORTING**

Check any state or local entity where financial reports are filed.

<b>STATE AGENCIES</b>	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCEO	<input type="checkbox"/> - Department of Insurance
<b>OTHER STATE OR LOCAL OFFICES</b>	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly - House	<input type="checkbox"/> - General Assembly - Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input type="checkbox"/> - Other - _____

Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Assets</b>					
101t	Cash and Cash Equivalent	\$227,366	\$0	\$0	\$0
102t	Investments	\$0	\$0	\$0	\$0
115t	Receivables	\$0	\$0	\$0	\$0
109t	Inventories	\$0	\$0	\$0	\$0
112t	Other Assets (Explain)	\$0	\$0	\$0	\$0
<b>Non-Current Assets</b>					
116t	Capital Assets/Net of Accumulated Depreciation	\$345,147	\$0	\$0	\$0
117t	Other Capital Assets (Explain)	\$139,164	\$0	\$0	\$0
120t	<b>Total Assets</b>	\$711,677	\$0	\$0	\$0
150t	Deferred Outflow of Resources	\$0	\$0	\$0	\$0

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Liabilities</b>					
<b>Current Liabilities</b>					
122t	All Payables	\$0	\$0	\$0	\$0
132t	Deferred Revenues	\$0	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0
<b>Non-Current/Long Term Liabilities</b>					
129t	Due Within One Year	\$37,300	\$0	\$0	\$0
130t	Due Beyond One Year	\$348,300	\$0	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	<b>Total Liabilities</b>	\$385,600	\$0	\$0	\$0
155t	Deferred Inflow of Resources	\$0	\$0	\$0	\$0

Net Position

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	\$98,711	\$0	\$0	\$0
148t	Net Position - Restricted	\$40,090	\$0	\$0	\$0
149t	Net Position - Unrestricted	\$187,276	\$0	\$0	\$0
146t	<b>Total Net Position</b>	\$326,077	\$0	\$0	\$0



**Revenues and Receipts**

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units	
										Report in Whole Numbers
<b>Local Taxes</b>										
201t	Property Tax	\$80,042	\$57,529	\$0	\$49,881	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Intergovernmental Receipts &amp; Grants</b>										
212t	State Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Local Sources</b>										
231t	Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$13	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0
236t	Miscellaneous (Explain)	\$29,257	\$21,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240t	<b>Total Receipts and Revenue</b>	\$109,312	\$79,261	\$61	\$49,881	\$0	\$0	\$0	\$0	\$0

Office of the Comptroller, Susana A. Mendoza  
 FY 2022 AFR  
 Special Purpose Form

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
251t	General Government	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257t	Culture and Recreation	\$74,373	\$79,227	\$0	\$0	\$0	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$0	\$0	\$15	\$49,998	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280t	Capital Outlay	\$0	\$0	\$44,887	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270t	Total Expenditures/Expense	\$74,373	\$79,227	\$44,902	\$49,998	\$0	\$0	\$0	\$0

F3

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 FY 2022 AFR  
 Special Purpose Form

Fund Balances and Other Financing Sources (Uses)

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	\$34,939	\$34	(\$44,841)	(\$117)	\$0	\$0	\$0	\$0
302t	Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303t	Operating transfers out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$34,939	\$34	(\$44,841)	(\$117)	\$0	\$0	\$0	\$0
307t	Previous year fund balance	\$182,169	\$79,444	(\$19,882)	(\$4,380)	\$0	\$0	\$0	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$217,108	\$79,478	(\$64,723)	(\$4,497)	\$0	\$0	\$0	\$0

F4

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 FY 2022 AFR  
 Special Purpose Form

Statement of Indebtedness (Governmental & Proprietary combined)

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
Report in Whole Numbers												
General Obligation Bonds	400	\$420,000	406	\$0	412	\$34,400	418	\$385,600	\$0		0.00%	0.00%
Revenue Bonds	401	\$0	407	\$0	413	\$0	419	\$0	\$0		0.00%	0.00%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
Contractual Commitments	403	\$0	409	\$0	415	\$0	421	\$0	\$0		0.00%	0.00%
Other (Explain)	404	\$0	410	\$0	416	\$0	422	\$0	\$0		0.00%	0.00%
<b>Total Debt</b>	<b>405</b>	<b>\$420,000</b>	<b>411</b>	<b>\$0</b>	<b>417</b>	<b>\$34,400</b>	<b>423</b>	<b>\$385,600</b>				

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 FY 2022 AFR  
 Special Purpose Form

**Debt Limitations and Future Debt**

\_\_\_ I certify that Braidwood Park District does not have Legal Debt Limitation

\_\_\_ Based on Statute

\_\_\_ Based on Other

Total Legal Debt Limitation: \$4,207,583

Total Debt Applicable to the limit: \$385,600

Legal Debt Margin: \$3,821,983

Legal Debt Margin (%): 90.83%

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2023	\$37,300	\$14,034	\$51,334
2024	\$38,700	\$12,581	\$51,281
2025	\$40,300	\$11,081	\$51,381
2026	\$42,000	\$9,509	\$51,509
2027	\$44,000	\$7,589	\$51,589
2028-2032	\$183,300	\$11,962	\$195,262
2033-2037	\$0	\$0	\$0
2038-2042	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 385,600</b>	<b>\$ 66,756</b>	<b>\$ 452,356</b>

Please provide a summary of the authorized debt limitations, including any statutory references.

Per ILCS405/Local Government Debt Limitations Act statutory debt limitation is 2.875% assessed valuation  
 Assessed valuation 2021 tax year = \$146,350,710 x 2.875% =  
 Total legal debt limitation \$4,207,583

Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)									
500a	Reporting Date (RD)									
500b	Measurement Date (MD)									
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/ Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Enter All Amounts in Whole Numbers

Code	Enter All Amounts in Whole Numbers	SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)									
500a	Reporting Date (RD)									
500b	Measurement Date (MD)									
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Capital Outlay\*

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$0
602t	Law Enforcement	\$0	\$0
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Sewerage	\$0	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$44,887
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$0	\$0
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$0	\$0
614t	Nursing Homes	\$0	\$0
615t	Conservation and Natural Resources	\$0	\$0
616t	Libraries	\$0	\$0
617t	Other	\$0	\$0

\*This page should only be filled out if you have spent funds for capital projects or development.

\*The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

\*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

\*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

Type	Explanation
117t	Land
236t	General fund \$29,257 Other Income
	Special Revenue Fund \$21,432 Other Income
AuthDebtLimit	Per ILCS405/Local Government Debt Limitations Act statutory debt limitation is 2.875% assessed valuation Assessed valuation 2021 tax year = \$146,350,710 x 2.875% = Total legal debt limitation \$4,207,583
GENdebt	400 \$280,000 O/S balance beginning of yr 2015 Bonds 400 \$140,000 O/S balance beginning of yr 2021 Bonds 412 \$33,000 retired current year 2015 Bonds 412 \$1,400 retired current year 2021 Bonds 418 \$247,000 O/S end of year 2015 Bonds 418 \$138,600 O/S end of year 2021 Bonds

Office of the Comptroller, Susana A. Mendoza  
 FY 2022 AFR  
 Special Purpose Form



**CPA Information**

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly ([www.ilga.gov/legislation/ilcs/ilcs.asp](http://www.ilga.gov/legislation/ilcs/ilcs.asp)) to view these Acts. If your government is required to submit an Annual Audit, please complete the following:

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Individual Licensed Certified Public Accountant     
  Public Accounting Firm (IL License)     
  Professional Service Corporation (IL License)

Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

If you selected **Out of State / Individual Licensed Certified Public Accountant / Public Accounting Firm / Professional Service Corp**, please complete the licensee information below. Please provide the following information for the entity performing the Annual Audit for your government.

Enter the complete active Licensee #: \_\_\_\_\_ State License is Issued: \_\_\_\_\_

License Status: \_\_\_\_\_

License Type (Please select one. If 'Other', enter type information)

Individual Licensed Certified Public Accountant     
  Public Accounting Firm     
  Professional Service Corporation

Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)     
  Other \_\_\_\_\_

**Provide information for the business entity performing the audit for your government.**

Business Name: \_\_\_\_\_

Address: \_\_\_\_\_ Address 2: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Ext. \_\_\_\_\_ Fax: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone: \_\_\_\_\_ Ext. \_\_\_\_\_ E-Mail: \_\_\_\_\_

**Provide information for the Licensed Certified Public Accountant performing the audit for your government.**

Enter the active 9-digit License#: \_\_\_\_\_ License Status: \_\_\_\_\_

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_ Address 2: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Ext. \_\_\_\_\_ Fax: \_\_\_\_\_ E-Mail: \_\_\_\_\_

**Critical**

Reminder: Option #2 Selected for FY 2022 – Certified Copy of Vote document Is Due

**Non-Critical**

Deferred Outflow of Resources?

Deferred Inflow of Resources?

Record Explanation for OTHER amounts



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

LOCAL GOVERNMENT DIVISION

CERTIFICATION OF 3/5 MAJORITY VOTE FORM

Name of Government: Braidwood Park District

Unit Code Number: 0 9 9 / 0 1 2 / 1 2

Pursuant to 50 ILCS 310/3, I, \_\_\_\_\_, the official record keeper of Braidwood Park District government, certify that a copy of the FY 22 Annual Financial Report containing information required by the Comptroller, has been provided to each member of the governmental unit's board of elected officials, presented either in person or by a live phone or web connection during a public meeting, and was approved by a 3/5 majority vote.

\_\_\_\_\_  
Official Record Keeper Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone

(affix government or notary seal/stamp here)

\_\_\_\_\_  
Notary Signature

**ALL FIELDS MUST BE PROPERLY COMPLETED TO BE AN APPROVED DOCUMENT**

For questions regarding this form, contact the Local Government Division hotline: (877) 304-3899