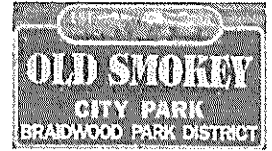


Braidwood Park District
198 N. Lincoln St. Braidwood, IL. 60408
Phone: (815)458-3896 / Fax: (815)458-3842
www.braidwoodparkdistrict.com



Minutes of the Braidwood Park District
Regular Park Board Meeting
October 7, 2025
Old Smokey Administration Building
245 W. First Street
Braidwood, IL. 60408
7:00p.m.

President Scott Howard, presiding

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

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

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

Approval of Minutes:

A motion was made by Commissioner Kaminsky, 2nd by Commissioner Howard to approve the minutes from the September 2, 2025 Regular Board Meeting.

Roll Call: Howard – Yes, Kaminsky – Yes, Grivetti – Yes, Bolatto – Yes, Hopf - Yes.

Motion Carried. (5-Yes, 0-No, 0-Absent)

Approval of Warrant: A motion was made by Commissioner Grivetti, 2nd by Commissioner Howard to approve the Warrant of September 7, 2025 in the amount of \$16,607.72.

Roll Call: Howard – Yes, Kaminsky – Yes, Grivetti – Yes, Bolatto – Yes, Hopf - Yes.

Motion Carried. (5-Yes, 0-No, 0-Absent)

Finance Committee: Commissioner Bolatto presented board members with the monthly financial report. A motion was made by Commissioner Grivetti, 2nd by Commissioner Bolatto to accept the monthly financial report as presented.

Roll Call: Howard – Yes, Kaminsky – Yes, Grivetti – Yes, Bolatto – Yes, Hopf - Yes.

Motion Carried. (5-Yes, 0-No, 0-Absent)

Buildings & Grounds Committee:

- Comm. Bolatto stated that trash tote service with LRS will be suspended for the season after 11/1. Service will resume in the beginning of April.

- Comm. Bolatto stated that a software update was completed to the district's surveillance camera system.

- Comm. Grivetti stated that the roof on the welcome sign at the entrance to the south parking lot has been replaced.

- Comm. Hops advised that the painters apprentice training school will be doing resurfacing of the Lions pavilion flooring in the coming months. The district will only need to pay for the supplies needed to complete the project.
- Comm. Grivetti stated that he will be contacting Bradburry HVAC & Electric to obtain an estimate for electrical service repairs to the outside lighting fixtures and electric outlets on the Old Smokey Community Building.

Recreation Committee: No Report

Consultant/Attorney/Engineer Report: No Report

New and Unfinished Business:

- Comm. Grivetti stated there is no update on replacement parts needed for the Kiddie Park playground equipment.
- Comm. Howard presented quotes from Low Cost Sealcoating for the 2nd street parking lot, basketball court pavilion, basketball court & restriping of the basketball court. After discussion, a motion was made by Comm. Bolatto, 2nd by Comm. Kaminsky to approve the quotes from Low Cost Sealcoating in the amount of \$8,360.00.
Roll Call: Howard – Yes, Kaminsky – Yes, Grivetti – Yes, Bolatto – Yes, Hopf - Yes.
Motion Carried. (5-Yes, 0-No, 0-Absent)
- Comm. Bolatto presented the district's FY25 Annual Financial Report prepared by SKDO, PC. A motion was made by Commissioner Bolatto, 2nd by Commissioner Grivetti to approve the FY25 Annual Financial Report as presented.
Roll Call: Howard – Yes, Kaminsky – Yes, Grivetti – Yes, Bolatto – Yes, Hopf - Yes.
Motion Carried. (5-Yes, 0-No, 0-Absent)
- Comm. Bolatto stated that the Braidwood Baseball/Softball Association has expressed interest in renewing the facility usage agreement with the district. District legal counsel has recommended that some modifications be made to the agreement before it is approved. District legal counsel will review the agreement and submit recommended updates for consideration.
- Comm. Bolatto stated that the City of Braidwood is intending to continue the city's 1% grocery tax with proceeds to be directed to the district for capital improvement projects. An Intergovernmental Agreement will need to be established between both entities which will need to be negotiated over the coming months.

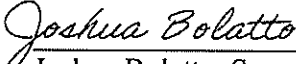
Executive Session: None

Adjournment: A motion was made by Commissioner Howard, 2nd by Commissioner Kaminsky, to adjourn the meeting at 8:05p.m.

Roll Call: Howard – Yes, Kaminsky – Yes, Grivetti – Yes, Bolatto – Yes, Hopf - Yes.

Motion Carried. (5-Yes, 0-No, 0-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: October 7, 2025

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

Time: 7:00 PM – Regular Meeting

REGULAR BOARD MEETING AGENDA

I. CALL TO ORDER

II. COMMUNICATIONS

A. Public Comment & Correspondence

Anyone wishing to speak on matters under the jurisdiction of the Braidwood Park District 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. Please be advised that Board members have no obligation to respond to any questions posed during public comment. 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 September 2, 2025

IV. APPROVAL OF WARRANT

A. Warrant of October 7, 2025

V. FINANCE COMMITTEE

A. Monthly Financial Reports

VI. BUILDINGS & GROUNDS COMMITTEE

A. Updates on various projects taking place throughout the parks.

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. Kiddie park playground equipment repair

B. Skatepark parking lot, pavilion & basketball court sealcoating quotes

C. FY24 AFR

D. BBSA Park Usage Agreement

E. City of Braidwood Grocery Tax Intergovernmental Agreement

X. EXECUTIVE SESSION

XI. ADJOURNMENT

Posted this 4th day of October, 2025

J. Bolatto, Secretary

Braidwood Park District

Board of Commissioners

Next Regular Board Meeting: Tuesday November 4, 2025 at 7:00p.m.

BRAIDWOOD PARK DISTRICT									
FUND BALANCE REPORT									
2025-2026									
	BEGINNING								
	BALANCE						ENDING		ADJUSTED
	4/30/2025						BALANCE	TRANSFER	BALANCE
							9/2/2025		10/7/2025
CORPORATE	\$24,219.02				\$28,906.83	\$0.00	\$64,468.40	\$0.00	\$64,468.40
RECREATION	\$15,826.11				\$30,428.79	\$0.00	\$47,250.64	\$0.00	\$47,250.64
BOND & INTEREST	\$1,570.06				\$0.00	\$0.00	\$51,266.11	\$0.00	\$51,266.11
AUDIT	\$6,569.57				\$0.00	\$0.00	\$9,595.60	\$0.00	\$9,595.60
LIABILITY INSURANCE	\$11,111.12				\$1,802.00	\$0.00	\$31,831.77	\$0.00	\$31,831.77
PARK IMPROVEMENTS	\$68,018.14				\$3,958.00	\$0.00	\$68,004.93	\$0.00	\$68,004.93
BERGERA / BOHAC PARK	\$56,354.48				\$0.00	\$0.00	\$56,354.48	\$0.00	\$56,354.48
TOTAL	\$183,668.50				\$66,095.62	\$0.00	\$328,771.93	\$0.00	\$328,771.93
Bank Balance	\$195,229.10								\$347,499.99
Liabilities	\$10,308.05								\$16,829.77
Adjusted Balance	\$184,921.05								\$330,670.22
	(\$1,252.55)								(\$1,898.29)

Profit and Loss Comparison

BRAIDWOOD PARK DISTRICT

May 1-October 7, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	MAY 1 - OCT 7 2025	MAY 1 - OCT 7 2024 (PY)
Income		
Interest - Cap	3,944.79	4,575.04
Interest - Corp	31.56	72.68
Misc Inc Corp	3,958.00	1,680.00
Rec Fac Rental	175.00	75.00
Tax Ext Audit	3,026.03	2,943.95
Tax Ext B&I	49,696.05	48,348.01
Tax Ext Corp	66,166.65	64,371.87
Tax Ext Liab	22,522.65	21,911.68
Tax Ext Rec	61,678.32	60,005.26
CAP NEW EQUIPMENT PAY BACK		27,560.00
Misc Inc Rec		1,600.00
Total for Income	\$211,199.05	\$233,143.49
Cost of Goods Sold		
Gross Profit	\$211,199.05	\$233,143.49
Expenses		
10-100 Corp-Legal Counsel	411.25	995.00
10-105 Corp-Consultant Fees	1,666.65	666.66
10-110 Corp-Telephone	1,059.90	1,075.98
10-120 Corp-Printing/Publishing	28.00	152.10
10-140 Corp-Office Supplies	2,301.66	1,195.70
10-150 Corp-Utilities	4,881.59	6,072.01
10-195 Corp-Misc Expense	240.00	399.32
10-200 Corp-Maint/Building	583.66	
10-210 Corp-Maint/Equipment	1,704.49	-473.09
10-220 Corp-Maint/Grounds	1,254.21	2,297.91
10-225 Corp-Operating Supplies	1,976.87	2,374.55
10-226 Corp-Fuel	1,339.17	1,971.75
10-300 Corp-Equipment Purchase	1,730.65	36.37
20-103 Rec-Consultant Fees	1,666.65	666.66
20-135 Rec-Telephone	1,059.96	1,076.02
20-140 Rec-Office Supplies	1,499.53	1,004.54
20-150 Rec-Onsite Programs	-1,614.44	4,900.00
20-155 Rec-Programs Supplies	961.32	
20-165 Rec-Utilities	4,163.85	5,972.27
20-170 Rec-Maint Grounds	7,595.18	1,904.27
20-175 Rec-Maintenance Building	1,115.13	238.65
20-200 Rec-Operating Supplies	1,522.22	1,812.92
20-300 Rec-Equipment Purchase	1,730.66	

Profit and Loss Comparison

BRAIDWOOD PARK DISTRICT

May 1-October 7, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	MAY 1 - OCT 7 2025	MAY 1 - OCT 7 2024 (PY)
30-300 Liab Ins- Liability		
30-305 Work Comp	1,802.00	1,802.00
Total for 30-300 Liab Ins- Liability	\$1,802.00	\$1,802.00
60-100 Cap-New Equipment	3,958.00	19,723.84
66000 Payroll Expenses		\$16,225.54
Taxes	2,434.21	523.36
Wages	19,023.25	3,559.75
Total for 66000 Payroll Expenses	\$21,457.46	\$20,308.65
10-160 Corp-Gas		
10-340 Corp-Payroll Taxes		162.56
20-100 Rec-Legal Counsel		55.00
20-106 Rec-Misc		109.30
20-130 Rec-Postage		68.00
20-340 Rec-Payroll Taxes		162.57
50-100 Bond Payment		
50-103 Bond Principal		0.00
50-104 Bond Interet		5,540.51
Total for 50-100 Bond Payment		\$5,540.51
50-102 Bond Expense		0.00
60-110 Cap-Site Improvements		8,898.80
60-120 Cap-Building Construction		22,021.05
Total for Expenses	\$66,095.62	\$113,191.87
Net Operating Income	\$145,103.43	\$119,951.62
Other Income		
Other Expenses		
Net Other Income		
Net Income	\$145,103.43	\$119,951.62

Balance Sheet

BRAIDWOOD PARK DISTRICT

As of October 7, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
ALLIED	0.00
CHARTER ONE - CHECKING	0.00
CHARTER ONE - MONEY MARKET	0.00
LAF - CAP	320,693.46
Midland State Bank	0.00
Midland State Bank - Checking 2	7,174.30
Midland State Bank Money Mkt	16,723.65
Total for Bank Accounts	\$344,591.41
Accounts Receivable	
Other Current Assets	
Payroll Refunds	1,908.58
Petty Cash	1,000.00
Total for Other Current Assets	\$2,908.58
Total for Current Assets	\$347,499.99
Fixed Assets	
Other Assets	
LAF-CD'S	0.00
Total for Other Assets	\$0.00
Total for Assets	\$347,499.99
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	-410.60
Total for Accounts Payable	-\$410.60
Credit Cards	
Other Current Liabilities	
24000 Payroll Liabilities	\$2,625.47
Federal Taxes (941/943/944)	8,242.96
Federal Unemployment (940)	43.25
IL Income Tax	2,178.01
IL Unemployment Tax	2,875.01

Balance Sheet

BRAIDWOOD PARK DISTRICT

As of October 7, 2025

DISTRIBUTION ACCOUNT	TOTAL
Total for 24000 Payroll Liabilities	\$15,964.70
Cap Improv Liab	0.00
PAYROLL-FICA	209.58
PAYROLL-FWT	0.00
PAYROLL-MCARE	896.16
PAYROLL-SWT	169.93
Total for Other Current Liabilities	\$17,240.37
Total for Current Liabilities	\$16,829.77
Long-term Liabilities	
Total for Liabilities	\$16,829.77
Equity	
3000 Opening Bal Equity	6,793.34
3900 Retained Earnings	178,773.45
Net Income	145,103.43
Total for Equity	\$330,670.22
Total for Liabilities and Equity	\$347,499.99

BRAIDWOOD PARK DISTRICT

General Ledger

September 2 - October 7, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
LAF - CAP							
	Beginning Balance						246,227.91
09/11/2025	Deposit		Will County Treasurer		-Split-	61,112.62	307,340.53
09/25/2025	Deposit		Will County Treasurer		-Split-	12,383.48	319,724.01
09/30/2025	Deposit		Distributions reinvestment		Interest - Cap	969.45	320,693.46
	Total for LAF - CAP					\$74,465.55	
Midland State Bank - Checking 2							
	Beginning Balance						23,782.02
09/08/2025	Bill Payment (Check)	9595	Casey's		2000 Accounts Payable	-207.84	23,574.18
09/08/2025	Bill Payment (Check)	9594	Nicor Gas		2000 Accounts Payable	-89.68	23,484.50
09/08/2025	Bill Payment (Check)	9597	City of Braidwood		2000 Accounts Payable	-144.69	23,339.81
09/08/2025	Bill Payment (Check)	9596	AT&T		2000 Accounts Payable	-178.61	23,161.20
09/09/2025	Bill Payment (Check)	9599	Menards.		2000 Accounts Payable	-135.31	23,025.89
09/09/2025	Bill Payment (Check)	9598	LRS	PS58464	2000 Accounts Payable	-3,840.00	19,185.89
09/12/2025	Bill Payment (Check)	9603	Fisher Auto		2000 Accounts Payable	-104.45	19,081.44
09/12/2025	Bill Payment (Check)	9602	MENARDS MORRIS		2000 Accounts Payable	-543.16	18,538.28
09/15/2025	Payroll Check	9604	Brian Stellano .	Pay Period: 09/01/2025-09/15/2025	-Split-	-434.57	18,103.71
09/15/2025	Payroll Check	9605	Justin D. Stellano	Pay Period: 09/01/2025-09/15/2025	-Split-	-572.53	17,531.18
09/15/2025	Payroll Check	9607	Andrew J. Peterson	Pay Period: 09/01/2025-09/15/2025	-Split-	-486.80	17,044.38
09/19/2025	Bill Payment (Check)	9608	LRS		2000 Accounts Payable	-1,080.74	15,963.64
09/19/2025	Bill Payment (Check)	9609	Sam's Club/Synchrony Bank		2000 Accounts Payable	-259.80	15,703.84
09/24/2025	Bill Payment (Check)	9611	LOW COST SEALCOATING		2000 Accounts Payable	-600.00	15,103.84
09/24/2025	Bill Payment (Check)	9610	LRS		2000 Accounts Payable	-170.00	14,933.84
09/30/2025	Payroll Check	9618	Justin D. Stellano	Pay Period: 09/16/2025-09/30/2025	-Split-	-536.53	14,397.31
09/30/2025	Check	9620	Jolene Trost	SEPT PAY	-Split-	-666.66	13,730.65
09/30/2025	Payroll Check	9617	Andrew J. Peterson	Pay Period: 09/16/2025-09/30/2025	-Split-	-650.24	13,080.41
09/30/2025	Payroll Check	9619	Brian Stellano .	Pay Period: 09/16/2025-09/30/2025	-Split-	-474.04	12,606.37
09/30/2025	Bill Payment (Check)	9616	LRS		2000 Accounts Payable	-543.80	12,062.57
09/30/2025	Bill Payment (Check)	9615	Commonwealth Edison		2000 Accounts Payable	-3,884.91	8,177.66
09/30/2025	Bill Payment (Check)	9614	Nicor Gas		2000 Accounts Payable	-28.15	8,149.51
09/30/2025	Bill Payment (Check)	9613	AT&T		2000 Accounts Payable	-389.91	7,759.60
09/30/2025	Bill Payment (Check)	9612	Elan Financia Services		2000 Accounts Payable	-129.48	7,630.12
10/07/2025	Bill Payment (Check)	9622	Whitmore Ace Hardware	ACCT 10500	2000 Accounts Payable	-31.96	7,598.16
10/07/2025	Bill Payment (Check)	9621	MENARDS MORRIS		2000 Accounts Payable	-423.86	7,174.30
	Total for Midland State Bank - Checking 2					\$ -16,607.72	
Midland State Bank Money Mkt							
	Beginning Balance						16,723.65
	Total for Midland State Bank Money Mkt						
Payroll Refunds							
	Beginning Balance						141.58
10/07/2025	Payroll Refund		IL Director of Employment Securily	Tax Payment for Period: 01/01/2025-03/31/2025	Payroll Liabilities:IL Unemployment Tax	800.61	942.19
10/07/2025	Payroll Refund		IL Department of Revenue	Tax Payment for Period: 01/01/2025-03/31/2025	Payroll Liabilities:IL Income Tax	231.06	1,173.25
10/07/2025	Payroll Refund		IRS	Tax Payment for Period: 01/01/2025-03/31/2025	Payroll Liabilities:Federal Taxes (941/943/944)	434.64	1,607.89
10/07/2025	Payroll Refund		IRS	Tax Payment for Period: 10/01/2024-12/31/2024	Payroll Liabilities:Federal Taxes (941/943/944)	300.69	1,908.58
	Total for Payroll Refunds					\$1,767.00	
Petty Cash							
	Beginning Balance						1,000.00
	Total for Petty Cash						
2000 Accounts Payable							
	Beginning Balance						-410.60
09/07/2025	Bill		Nicor Gas	27834910005, 245 West 1st	-Split-	89.68	-320.92
09/07/2025	Bill		AT&T	ACCT148192755	-Split-	178.61	-142.31
09/07/2025	Bill		City of Braidwood	13457-000	-Split-	144.69	2.38
				12964-000			
				12963-000			
09/07/2025	Bill		Casey's	PF637	10-226 Corp-Fuel	207.84	210.22
09/08/2025	Bill Payment (Check)	9596	AT&T		Midland State Bank - Checking 2	-178.61	31.61
09/08/2025	Bill Payment (Check)	9594	Nicor Gas		Midland State Bank - Checking 2	-89.68	-58.07
09/08/2025	Bill Payment (Check)	9595	Casey's		Midland State Bank - Checking 2	-207.84	-265.91
09/08/2025	Bill Payment (Check)	9597	City of Braidwood		Midland State Bank - Checking 2	-144.69	-410.60
09/09/2025	Bill		LRS	PS58464	-Split-	3,840.00	3,429.40
09/09/2025	Bill Payment (Check)	9599	Menards.		Midland State Bank - Checking 2	-135.31	3,294.09
09/09/2025	Bill Payment (Check)	9598	LRS		Midland State Bank - Checking 2	-3,840.00	-545.91
09/09/2025	Bill		Menards.	Acct #****0381, Inv #4413	-Split-	135.31	-410.60
09/12/2025	Bill		Fisher Auto	Inv #324-367380 ACCT 104555	10-210 Corp-Maint/Equipment	104.45	-306.15
09/12/2025	Bill Payment (Check)	9602	MENARDS MORRIS		Midland State Bank - Checking 2	-543.16	-849.31
09/12/2025	Bill		MENARDS MORRIS	INV 58157 ACCT 32150455	20-150 Rec-OnSite Programs	543.16	-306.15
09/12/2025	Bill Payment (Check)	9603	Fisher Auto		Midland State Bank - Checking 2	-104.45	-410.60
09/19/2025	Bill Payment (Check)	9608	LRS		Midland State Bank - Checking 2	-1,080.74	-1,491.34
09/19/2025	Bill		Sam's Club/Synchrony Bank	acct number 604600*****9252	20-155 Rec-Programs Supplies	259.80	-1,231.54
09/19/2025	Bill Payment (Check)	9609	Sam's Club/Synchrony Bank		Midland State Bank - Checking 2	-259.80	-1,491.34
09/19/2025	Bill		LRS	RD11268175	-Split-	1,080.74	-410.60
09/24/2025	Bill		LRS	PS677867	-Split-	170.00	-240.60
09/24/2025	Bill		LOW COST SEALCOATING	INV 101	-Split-	600.00	359.40
09/24/2025	Bill Payment (Check)	9611	LOW COST SEALCOATING		Midland State Bank - Checking 2	-600.00	-240.60
09/24/2025	Bill Payment (Check)	9610	LRS		Midland State Bank - Checking 2	-170.00	-410.60
09/30/2025	Bill		Commonwealth Edison	ACCT 7748100100; 9752989000	-Split-	3,884.91	3,474.31
09/30/2025	Bill		Elan Financia Services	acct 479851*****4908	-Split-	129.48	3,603.79
09/30/2025	Bill		Nicor Gas	1392453402, 382 N Center	-Split-	28.15	3,631.94
09/30/2025	Bill Payment (Check)	9613	AT&T		Midland State Bank - Checking 2	-389.91	3,242.03

BRAIDWOOD PARK DISTRICT

General Ledger

September 2 - October 7, 2025

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09/30/2025	Bill Payment (Check)	9612	Elan Financia Services		Midland State Bank - Checking 2	-129.48	3,112.55
09/30/2025	Bill		AT&T	ACCT148192755; 148112188	-Split-	389.91	3,502.46
09/30/2025	Bill Payment (Check)	9615	Commonwealth Edison		Midland State Bank - Checking 2	-3,884.91	-382.45
09/30/2025	Bill Payment (Check)	9614	Nicor Gas		Midland State Bank - Checking 2	-28.15	-410.60
09/30/2025	Bill		LRS	RD11285159	-Split-	543.80	133.20
09/30/2025	Bill Payment (Check)	9616	LRS		Midland State Bank - Checking 2	-543.80	-410.60
10/07/2025	Bill Payment (Check)	9622	Whitmore Ace Hardware		Midland State Bank - Checking 2	-31.56	-442.56
10/07/2025	Bill		MENARDS MORRIS	ACCT 32150455	-Split-	423.86	-18.70
10/07/2025	Bill Payment (Check)	9621	MENARDS MORRIS		Midland State Bank - Checking 2	-423.86	-442.56
10/07/2025	Bill		Whitmore Ace Hardware	10500	-Split-	31.56	-410.60
Total for 2000 Accounts Payable						\$0.00	
24000 Payroll Liabilities							
Beginning Balance							2,625.47
Total for 24000 Payroll Liabilities							
Federal Taxes (941/943/944)							
Beginning Balance							6,777.78
09/15/2025	Payroll Check	9604	Brian Stellano .	Federal Taxes (941/943/944)	Midland State Bank - Checking 2	106.65	6,884.43
09/15/2025	Payroll Check	9607	Andrew J. Peterson	Federal Taxes (941/943/944)	Midland State Bank - Checking 2	84.18	6,968.61
09/15/2025	Payroll Check	9605	Justin D. Stellano	Federal Taxes (941/943/944)	Midland State Bank - Checking 2	151.76	7,120.37
09/30/2025	Payroll Check	9618	Justin D. Stellano	Federal Taxes (941/943/944)	Midland State Bank - Checking 2	140.01	7,260.38
09/30/2025	Payroll Check	9619	Brian Stellano .	Federal Taxes (941/943/944)	Midland State Bank - Checking 2	119.57	7,379.95
09/30/2025	Payroll Check	9617	Andrew J. Peterson	Federal Taxes (941/943/944)	Midland State Bank - Checking 2	127.68	7,507.63
10/07/2025	Payroll Refund		IRS	Federal Taxes (941/943/944)	Payroll Refunds	300.69	7,808.32
10/07/2025	Payroll Refund		IRS	Federal Taxes (941/943/944)	Payroll Refunds	434.64	8,242.96
Total for Federal Taxes (941/943/944)						\$1,465.18	
Federal Unemployment (940)							
Beginning Balance							35.44
09/15/2025	Payroll Check	9607	Andrew J. Peterson	Federal Unemployment (940)	Midland State Bank - Checking 2	3.30	38.74
09/30/2025	Payroll Check	9617	Andrew J. Peterson	Federal Unemployment (940)	Midland State Bank - Checking 2	4.51	43.25
Total for Federal Unemployment (940)						\$7.81	
IL Income Tax							
Beginning Balance							1,772.04
09/15/2025	Payroll Check	9605	Justin D. Stellano	IL Income Tax	Midland State Bank - Checking 2	34.91	1,806.95
09/15/2025	Payroll Check	9607	Andrew J. Peterson	IL Income Tax	Midland State Bank - Checking 2	21.36	1,828.31
09/15/2025	Payroll Check	9604	Brian Stellano .	IL Income Tax	Midland State Bank - Checking 2	26.09	1,854.40
09/30/2025	Payroll Check	9618	Justin D. Stellano	IL Income Tax	Midland State Bank - Checking 2	32.61	1,887.01
09/30/2025	Payroll Check	9619	Brian Stellano .	IL Income Tax	Midland State Bank - Checking 2	28.61	1,915.62
09/30/2025	Payroll Check	9617	Andrew J. Peterson	IL Income Tax	Midland State Bank - Checking 2	31.33	1,946.95
10/07/2025	Payroll Refund		IL Department of Revenue	IL Income Tax	Payroll Refunds	231.06	2,178.01
Total for IL Income Tax						\$405.97	
IL Unemployment Tax							
Beginning Balance							2,117.32
09/15/2025	Payroll Check	9604	Brian Stellano .	IL Unemployment Tax	Midland State Bank - Checking 2	45.59	2,162.91
09/15/2025	Payroll Check	9605	Justin D. Stellano	IL Unemployment Tax	Midland State Bank - Checking 2	61.00	2,223.91
09/15/2025	Payroll Check	9607	Andrew J. Peterson	IL Unemployment Tax	Midland State Bank - Checking 2	47.60	2,271.51
09/30/2025	Payroll Check	9619	Brian Stellano .	IL Unemployment Tax	Midland State Bank - Checking 2	49.99	2,321.50
09/30/2025	Payroll Adjustment			IL Unemployment Tax	-Split-	-369.10	1,952.40
09/30/2025	Payroll Check	9618	Justin D. Stellano	IL Unemployment Tax	Midland State Bank - Checking 2	56.99	2,009.38
09/30/2025	Payroll Check	9617	Andrew J. Peterson	IL Unemployment Tax	Midland State Bank - Checking 2	65.02	2,074.40
10/07/2025	Payroll Refund		IL Director of Employment Security	IL Unemployment Tax	Payroll Refunds	800.61	2,875.01
Total for IL Unemployment Tax						\$757.69	
Total for 24000 Payroll Liabilities with subs						\$2,636.65	
PAYROLL-FICA							
Beginning Balance							209.58
Total for PAYROLL-FICA							
PAYROLL-MCARE							
Beginning Balance							896.16
Total for PAYROLL-MCARE							
PAYROLL-SWT							
Beginning Balance							169.93
Total for PAYROLL-SWT							
3000 Opening Bal Equity							
Beginning Balance							6,793.34
Total for 3000 Opening Bal Equity							
3900 Retained Earnings							
Beginning Balance							178,773.45
Total for 3900 Retained Earnings							
Interest - Cap							
Beginning Balance							2,975.34
09/30/2025	Deposit		Distributions reinvestment		LAF - CAP	969.45	3,944.79
Total for Interest - Cap						\$969.45	
Interest - Corp							
Beginning Balance							31.56
Total for Interest - Corp							
Misc Inc Corp							
Beginning Balance							3,959.00
Total for Misc Inc Corp							
Rec Fac Rental							

BRAIDWOOD PARK DISTRICT

General Ledger

September 2 - October 7, 2025

Pg 1

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Beginning Balance							175.00
Total for Rec Fac Rental							
Tax Ext Audit							
Beginning Balance							1,930.94
09/11/2025	Deposit		Will County Treasurer	.0149	LAF - CAP	910.58	2,841.52
09/25/2025	Deposit		Will County Treasurer	.0149	LAF - CAP	184.51	3,026.03
Total for Tax Ext Audit							\$1,095.09
Tax Ext B&I							
Beginning Balance							31,711.55
09/11/2025	Deposit		Will County Treasurer	.2447	LAF - CAP	14,954.26	46,665.81
09/25/2025	Deposit		Will County Treasurer	.2447	LAF - CAP	3,030.24	49,696.05
Total for Tax Ext B&I							\$17,984.50
Tax Ext Corp							
Beginning Balance							42,221.62
09/11/2025	Deposit		Will County Treasurer	.0039	LAF - CAP	238.34	42,459.96
09/11/2025	Deposit		Will County Treasurer	.3219	LAF - CAP	19,672.15	62,132.11
09/25/2025	Deposit		Will County Treasurer	.3219	LAF - CAP	3,986.24	66,118.35
09/25/2025	Deposit		Will County Treasurer	.0039	LAF - CAP	48.30	66,166.65
Total for Tax Ext Corp							\$23,945.03
Tax Ext Liab							
Beginning Balance							14,371.93
09/11/2025	Deposit		Will County Treasurer	.1109	LAF - CAP	6,777.39	21,149.32
09/25/2025	Deposit		Will County Treasurer	.1109	LAF - CAP	1,373.33	22,522.65
Total for Tax Ext Liab							\$8,150.72
Tax Ext Rec							
Beginning Balance							39,357.56
09/11/2025	Deposit		Will County Treasurer	.3037	LAF - CAP	18,559.90	57,917.46
09/25/2025	Deposit		Will County Treasurer	.3037	LAF - CAP	3,760.86	61,678.32
Total for Tax Ext Rec							\$22,320.76
10-100 Corp-Legal Counsel							
Beginning Balance							411.25
Total for 10-100 Corp-Legal Counsel							
10-105 Corp-Consultant Fees							
Beginning Balance							1,333.32
09/30/2025	Check	9620	Jolene Trost	SEPTEMBER PAY	Midland State Bank - Checking 2	333.33	1,666.65
Total for 10-105 Corp-Consultant Fees							\$333.33
10-110 Corp-Telephone							
Beginning Balance							775.65
09/07/2025	Bill		AT&T	148112188	2000 Accounts Payable	775.65	775.65
09/07/2025	Bill		AT&T		2000 Accounts Payable	0.00	775.65
09/07/2025	Bill		AT&T	148192755	2000 Accounts Payable	89.30	864.95
09/30/2025	Bill		AT&T	148192755	2000 Accounts Payable	89.30	954.25
09/30/2025	Bill		AT&T		2000 Accounts Payable	0.00	954.25
09/30/2025	Bill		AT&T	148112188	2000 Accounts Payable	105.65	1,059.90
Total for 10-110 Corp-Telephone							\$284.25
10-120 Corp-Printing/Publishing							
Beginning Balance							28.00
Total for 10-120 Corp-Printing/Publishing							
10-140 Corp-Office Supplies							
Beginning Balance							2,232.16
09/30/2025	Bill		Elan Financial Services	JOSH, INTUIT QUICK BOOKS	2000 Accounts Payable	69.50	2,301.66
09/30/2025	Bill		Elan Financial Services	amazon supplies purchase	2000 Accounts Payable		2,301.66
Total for 10-140 Corp-Office Supplies							\$69.50
10-150 Corp-Utilities							
Beginning Balance							2,735.55
09/07/2025	Bill		City of Braidwood	245 W FIRST ST	2000 Accounts Payable	48.23	2,783.78
09/07/2025	Bill		Nicor Gas	1392453402, 382 N Center	2000 Accounts Payable	13.83	2,797.61
09/07/2025	Bill		City of Braidwood	382 N CENTER STREET	2000 Accounts Payable	48.23	2,845.84
09/07/2025	Bill		Nicor Gas	27834910005, 245 West 1st	2000 Accounts Payable	31.00	2,876.84
09/07/2025	Bill		Nicor Gas	37834810004, 263 W 2nd	2000 Accounts Payable	0.00	2,876.84
09/07/2025	Bill		City of Braidwood	263 W SECOND STREET	2000 Accounts Payable	48.23	2,925.07
09/30/2025	Bill		Nicor Gas	37834810004, 263 W 2nd	2000 Accounts Payable	0.00	2,925.07
09/30/2025	Bill		Commonwealth Edison	382 N CENTER STREET ACCT 7748100100	2000 Accounts Payable	55.58	2,980.65
09/30/2025	Bill		Nicor Gas	27834910005, 245 West 1st	2000 Accounts Payable		2,980.65
09/30/2025	Bill		Commonwealth Edison	198 N LINCOLN STREET ACCT 9752989000	2000 Accounts Payable	1,886.87	4,867.52
09/30/2025	Bill		Nicor Gas	1392453402, 382 N Center	2000 Accounts Payable	14.07	4,881.59
Total for 10-150 Corp-Utilities							\$2,146.04
10-195 Corp-Misc Expense							
Beginning Balance							240.00
Total for 10-195 Corp-Misc Expense							
10-200 Corp-Maint/Building							
Beginning Balance							159.80
10/07/2025	Bill		MENARDS MORRIS	INV 58380	2000 Accounts Payable	229.38	389.18
10/07/2025	Bill		MENARDS MORRIS	INV 58497 LIONS GARAGE	2000 Accounts Payable	194.48	583.66
Total for 10-200 Corp-Maint/Building							\$423.86
10-210 Corp-Maint/Equipment							
Beginning Balance							1,600.04
09/12/2025	Bill		Fisher Auto	Parts	2000 Accounts Payable	104.45	1,704.49

BRAIDWOOD PARK DISTRICT

General Ledger
September 2 - October 7, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 10-210 Corp-Maint/Equipment						\$104.45	
10-220 Corp-Maint/Grounds							
Beginning Balance							
09/24/2025	Bill		LOW COST SEALCOATING	INV 101	2000 Accounts Payable	300.00	1,254.21
Total for 10-220 Corp-Maint/Grounds						\$300.00	
10-225 Corp-Operating Supplies							
Beginning Balance							
09/09/2025	Bill		Menards.	Inv #4413, Supplies	2000 Accounts Payable	67.65	1,893.24
10/07/2025	Bill		Whitmore Ace Hardware	SEPT SUPPLIES	2000 Accounts Payable	15.98	1,960.89
Total for 10-225 Corp-Operating Supplies						\$83.63	
10-226 Corp-Fuel							
Beginning Balance							
09/07/2025	Bill		Casoy's	Fuel	2000 Accounts Payable	207.84	1,131.33
Total for 10-226 Corp-Fuel						\$207.84	
10-300 Corp-Equipment Purchase							
Beginning Balance							
09/30/2025	Bill		Elan Financial Services		2000 Accounts Payable		1,730.65
Total for 10-300 Corp-Equipment Purchase							1,730.65
20-103 Rec-Consultant Fees							
Beginning Balance							
09/30/2025	Check	9620	Jolene Trest	SEPTEMBER PAY	Midland State Bank - Checking 2	333.33	1,333.32
Total for 20-103 Rec-Consultant Fees						\$333.33	
20-135 Rec-Telephone							
Beginning Balance							
09/07/2025	Bill		AT&T	146192755	2000 Accounts Payable	89.31	775.69
09/07/2025	Bill		AT&T	146112188	2000 Accounts Payable		865.00
09/07/2025	Bill		AT&T		2000 Accounts Payable	0.00	865.00
09/30/2025	Bill		AT&T	146192755	2000 Accounts Payable	89.31	954.31
09/30/2025	Bill		AT&T		2000 Accounts Payable	0.00	954.31
09/30/2025	Bill		AT&T	146112188	2000 Accounts Payable	105.65	1,059.96
Total for 20-135 Rec-Telephone						\$284.27	
20-140 Rec-Office Supplies							
Beginning Balance							
09/30/2025	Bill		Elan Financial Services	amazon supplies purchase	2000 Accounts Payable		1,499.53
Total for 20-140 Rec-Office Supplies							1,499.53
20-150 Rec-Onsite Programs							
Beginning Balance							
09/12/2025	Bill		MENARDS MORRIS	INV 58157 PARK SHED	2000 Accounts Payable	543.16	-2,157.60
Total for 20-150 Rec-Onsite Programs						\$543.16	-1,614.44
20-155 Rec-Programs Supplies							
Beginning Balance							
09/19/2025	Bill		Sam's Club/Synchrony Bank		2000 Accounts Payable	259.80	701.52
09/30/2025	Bill		Elan Financial Services		2000 Accounts Payable		961.32
Total for 20-155 Rec-Programs Supplies						\$259.80	961.32
20-165 Rec-Utilities							
Beginning Balance							
09/07/2025	Bill		Nicor Gas	1392453402, 382 N Center	2000 Accounts Payable	13.84	2,162.46
09/07/2025	Bill		Nicor Gas	27834910005, 245 West 1st	2000 Accounts Payable	31.01	2,176.30
09/07/2025	Bill		Nicor Gas	37834810004, 263 W 2nd	2000 Accounts Payable	0.00	2,207.31
09/30/2025	Bill		Nicor Gas	37834810004, 263 W 2nd	2000 Accounts Payable	0.00	2,207.31
09/30/2025	Bill		Nicor Gas	27834910005, 245 West 1st	2000 Accounts Payable		2,207.31
09/30/2025	Bill		Nicor Gas	1392453402, 382 N Center	2000 Accounts Payable	14.08	2,221.39
09/30/2025	Bill		Commonwealth Edison	382 N CENTER STREET ACCT 7748100100	2000 Accounts Payable	55.58	2,276.97
09/30/2025	Bill		Commonwealth Edison	198 N LINCOLN STREET ACCT 9752989000	2000 Accounts Payable	1,886.88	4,163.85
Total for 20-165 Rec-Utilities						\$2,001.39	
20-170 Rec-Maint Grounds							
Beginning Balance							
09/09/2025	Bill		LRS	RD11252416	2000 Accounts Payable	1,920.00	1,660.64
09/09/2025	Bill		LRS	RD11252416	2000 Accounts Payable	1,920.00	3,580.64
09/19/2025	Bill		LRS	RD11268175	2000 Accounts Payable	540.37	5,041.01
09/19/2025	Bill		LRS	RD11268175	2000 Accounts Payable	540.37	6,581.38
09/24/2025	Bill		LOW COST SEALCOATING		2000 Accounts Payable	300.00	6,881.38
09/24/2025	Bill		LRS	PS677867	2000 Accounts Payable	85.00	6,966.38
09/24/2025	Bill		LRS	PS677867	2000 Accounts Payable	85.00	7,051.38
09/30/2025	Bill		LRS	RD11265159	2000 Accounts Payable	271.90	7,323.28
09/30/2025	Bill		LRS	RD11265159	2000 Accounts Payable	271.90	7,595.18
Total for 20-170 Rec-Maint Grounds						\$5,934.54	
20-175 Rec-Maintenance Building							
Beginning Balance							
Total for 20-175 Rec-Maintenance Building							1,115.13
20-200 Rec-Operating Supplies							
Beginning Balance							
09/09/2025	Bill		Menards.	Inv #4413, Supplies	2000 Accounts Payable	67.66	1,378.60
09/30/2025	Bill		Elan Financial Services	Josh, SIMPLISAFE	2000 Accounts Payable	59.98	1,446.26
10/07/2025	Bill		Whitmore Ace Hardware	SEPT SUPPLIES	2000 Accounts Payable	15.98	1,506.24
Total for 20-200 Rec-Operating Supplies						\$143.62	1,522.22
20-300 Rec-Equipment Purchase							
Beginning Balance							
Total for 20-300 Rec-Equipment Purchase							1,730.66

BRAIDWOOD PARK DISTRICT

General Ledger

September 2 - October 7, 2025

SP 1

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09/30/2025	Bill		Elan Financia Services		2000 Accounts Payable		1,730.66
Total for 20-300 Rec-Equipment Purchase							
30-300 Liab Ins- Liability							
30-305 Work Comp							
Beginning Balance							1,802.00
Total for 30-305 Work Comp							
Total for 30-300 Liab Ins- Liability							
60-100 Cap-New Equipment							
Beginning Balance							3,958.00
Total for 60-100 Cap-New Equipment							
66000 Payroll Expenses							
Taxes							
Beginning Balance							2,160.85
09/15/2025	Payroll Check	9604	Brian Stellano .	Employer Taxes	Midland State Bank - Checking 2	85.90	2,266.75
09/15/2025	Payroll Check	9605	Justin D. Stellano	Employer Taxes	Midland State Bank - Checking 2	114.95	2,381.70
09/15/2025	Payroll Check	9607	Andrew J. Peterson	Employer Taxes	Midland State Bank - Checking 2	92.99	2,474.69
09/30/2025	Payroll Check	9619	Brian Stellano .	Employer Taxes	Midland State Bank - Checking 2	94.21	2,568.90
09/30/2025	Payroll Check	9618	Justin D. Stellano	Employer Taxes	Midland State Bank - Checking 2	107.38	2,676.28
09/30/2025	Payroll Check	9617	Andrew J. Peterson	Employer Taxes	Midland State Bank - Checking 2	127.03	2,803.31
09/30/2025	Payroll Adjustment			IL Unemployment Tax	-Split-	-369.10	2,434.21
Total for Taxes							\$253.36
Wages							
Beginning Balance							15,252.25
09/15/2025	Payroll Check	9605	Justin D. Stellano	Gross Pay - This is not a legal pay stub	Midland State Bank - Checking 2	705.25	15,957.50
09/15/2025	Payroll Check	9607	Andrew J. Peterson	Gross Pay - This is not a legal pay stub	Midland State Bank - Checking 2	550.25	16,507.75
09/15/2025	Payroll Check	9604	Brian Stellano .	Gross Pay - This is not a legal pay stub	Midland State Bank - Checking 2	527.00	17,034.75
09/30/2025	Payroll Check	9617	Andrew J. Peterson	Gross Pay - This is not a legal pay stub	Midland State Bank - Checking 2	751.75	17,786.50
09/30/2025	Payroll Check	9618	Justin D. Stellano	Gross Pay - This is not a legal pay stub	Midland State Bank - Checking 2	658.75	18,445.25
09/30/2025	Payroll Check	9619	Brian Stellano .	Gross Pay - This is not a legal pay stub	Midland State Bank - Checking 2	578.00	19,023.25
Total for Wages							\$3,771.00
Total for 66000 Payroll Expenses							\$4,024.36

Low cost sealcoating

P.O Box 206
Braceville IL
60407
815-735-8247



BILL TO

Braidwood Park District

ESTIMATE #

100899

ESTIMATE DATE

09/23/2025

Estimate Total

2,480.00 USD

DESCRIPTION

AMOUNT

BASKETBALL COURT

2,480.00

clean, apply hot rubber crack fill, and apply sealer hand brushed.

2480.00

with striping put back :3,100.00

Low cost sealcoating

P.O Box 206
Braceville IL
60407
815-735-8247



BILL TO
Braidwood Park District

ESTIMATE # 100900
ESTIMATE DATE 09/23/2025

Estimate Total	880.00 USD
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DESCRIPTION	AMOUNT
Pavilion clean, apply hot rubber, crack filler, and apply sealer	880.00

Low cost sealcoating

P.O Box 206
Braceville IL
60407
815-735-8247



BILL TO
Braidwood Park District

ESTIMATE # 100901
ESTIMATE DATE 09/23/2025

Estimate Total	4,380.00 USD
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DESCRIPTION	AMOUNT
Parking lot next to pavilion	
Clean, Apply hot rubber, crack, filler, and apply sealer.	4,380.00



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, Joshua Bolatto, the official record keeper
of Braidwood Park District government,
certify that a copy of the FY 25 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.

Joshua Bolatto
Official Record Keeper Signature

Commissioner / Board Secretary
Title

10/7/25
Date

815-458-3896
Phone



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



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

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 2025 Annual Financial Report

Special Purpose Long Form

CCIF Copy - 9/25/2025 1:45:47 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
Joshua Bolatto, Commissioner

Please Sign :

Date :

10/7/25

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

A. Contact Person (elected or appointed official responsible for filling out this form.)		B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
Joshua	Bolatto	Scott	Howard	Robert	Grivetti
Commissioner		President		Treasurer	
198 N. Lincoln St.		198 N. Lincoln St.		198 N. Lincoln St.	
Braidwood		Braidwood		Braidwood	
IL 60408		IL 60408		IL 60408	
Phone: (815) 791-8093 Ext.		Phone: (815) 458-3896 Ext.		Phone: (815) 791-0755 Ext.	
Fax:		Fax:		Fax:	
E-Mail: braidwoodparkdistrict@yahoo.com		E-Mail: braidwoodparkdistrict@yahoo.com		E-Mail: rgrivetti@gmail.com	
D. Purchasing Agent (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.)		E. FOIA Officer (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		Commissioner			
198 N. Lincoln St.		198 N. Lincoln St.			
Braidwood		Braidwood			
IL 60408		IL 60408			
Phone: (815) 791-0755 Ext.		Phone: (815) 791-8093 Ext.			
Fax:		Fax:			
E-Mail: rgrivetti@gmail.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: 4/30/2025

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 2025 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?^	6,156
What is the total EAV of Braidwood Park District?	\$180,902,962
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?	\$36,893

^ 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		Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
<u>FUNDS SHOULD NOT BE LISTED HERE*</u>	Appropriation^			
Braidwood Park District	\$262,750		04/30	
Total Appropriations	\$262,750			

* 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	\$1,176
All other intergovernmental payments	\$0

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2025 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	\$2,000	Special Revenue Fund	04/30
Bond & Interest Fund	\$57,136	Debt Service Fund	04/30
Capital Improvements Fund	\$115,913	Capital Projects Fund	04/30
General Fund	\$59,265	General Fund	04/30
Recreation Fund	\$35,418	Special Revenue Fund	04/30
Total Expenditures	\$269,732		

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.

STATE AGENCIES	
☐ - Board of Education	☐ - Board of Higher Education
☐ - DCEO	☐ - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
☒ - Illinois Comptroller	☐ - Secretary of State
☐ - General Assembly - House	☐ - General Assembly - Senate
☒ - County Clerk	☐ - Circuit Clerk
☐ - Governor's Office	☐ - Other - _____

Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Assets					
101t	Cash and Cash Equivalent	\$188,553	\$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
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$336,172	\$0	\$0	\$0
117t	Other Capital Assets (Explain)	\$139,164	\$0	\$0	\$0
120t	Total Assets	\$663,889	\$0	\$0	\$0
150t	Deferred Outflow of Resources	\$0	\$0	\$0	\$0

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	\$0	\$0	\$0	\$0
132t	Deferred Revenues	\$0	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$42,000	\$0	\$0	\$0
130t	Due Beyond One Year	\$227,300	\$0	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$269,300	\$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	\$206,036	\$0	\$0	\$0
148t	Net Position - Restricted	\$88,084	\$0	\$0	\$0
149t	Net Position - Unrestricted	\$100,469	\$0	\$0	\$0
146t	Total Net Position	\$394,589	\$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
Local Taxes		Report In Whole Numbers							
201t	Property Tax	\$90,052	\$65,699	\$0	\$50,459	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Receipts & Grants									
212t	State Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Sources									
231t	Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$153	\$0	\$9,611	\$0	\$0	\$0	\$0	\$0
236t	Miscellaneous (Explain)	\$29,921	\$0	\$1,781	\$0	\$0	\$0	\$0	\$0
Total Receipts and Revenue									
240t	Total Receipts and Revenue	\$120,126	\$65,774	\$11,392	\$50,459	\$0	\$0	\$0	\$0

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	\$59,265	\$37,418	\$115,913	\$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	\$0	\$57,136	\$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	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270t	Total Expenditures/Expense	\$59,265	\$37,418	\$115,913	\$57,136	\$0	\$0	\$0	\$0

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Office of the Comptroller, Susana A. Mendoza
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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)	\$60,861	\$28,356	(\$104,521)	(\$6,677)	\$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)	\$60,861	\$28,356	(\$104,521)	(\$6,677)	\$0	\$0	\$0	\$0
307t	Previous year fund balance	\$294,410	\$95,459	(\$170,971)	(\$8,364)	\$0	\$0	\$0	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$355,271	\$123,815	(\$275,492)	(\$15,041)	\$0	\$0	\$0	\$0

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Office of the Comptroller, Susana A. Mendoza
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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	\$309,600	406	\$0	412	\$40,300	418	\$269,300	\$452,000	12/01/2030	2.25%	4.75%
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%
Total Debt	405	\$309,600	411	\$0	417	\$40,300	423	\$269,300				

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: \$5,200,960

Total Debt Applicable to the limit: \$0

Legal Debt Margin: \$5,200,960

Legal Debt Margin (%): 100.00%

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2026	\$42,000	\$4,755	\$46,755
2027	\$44,000	\$7,589	\$51,589
2028	\$46,000	\$5,575	\$51,575
2029	\$47,800	\$3,464	\$51,264
2030	\$49,100	\$2,014	\$51,114
2031-2035	\$40,400	\$909	\$41,309
2036-2040	\$0	\$0	\$0
2041-2045	\$0	\$0	\$0
TOTAL	\$ 269,300	\$ 24,306	\$ 293,606

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 2024 tax year=\$180,902,962 x 2.875% = \$5,200,960

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		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*

		These are not funds	
Code	Function	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	\$34,837
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.

<u>Type</u>	<u>Explanation</u>
117t	Land
236t	General Fund: \$27,560 - Grant income \$2,361 - Other income
	Capital Fund: \$1,781 - Other income
AuthDebtLimit	Per ILCS405/Local Government Debt Limitations Act statutory debt limitation is 2.875% assessed valuation Assessed valuation 2024 tax year=\$180,902,962 x 2.875% = \$5,200,960
GEN	Expenditures exceeded budget - Bond interest payments due June 2025 in the amount of \$ 4,755 were paid early, in fiscal year ending April 2025.
GENdebt	400e \$176,000 O/S balance beginning of year 2015 Bonds 400e \$133,600 O/S balance beginning of year 2021 Bonds 412e \$38,000 retired current year of 2015 Bonds 412e \$2,300 retired current year of 2021 Bonds 418e \$138,000 O/S balance end of year 2015 Bonds 418e \$131,300 O/S balance end of year 2021 Bonds

Office of the Comptroller, Susana A. Mendoza
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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) 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 2025 – Certified Copy of Vote document Is Due

Non-Critical

Expenditures Exceed Appropriations

Deferred Outflow of Resources?

Deferred Inflow of Resources?

Record Explanation for OTHER amounts
