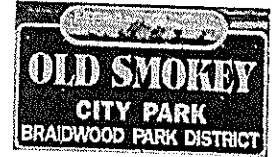


**Braidwood Park District**  
198 N. Lincoln St. Braidwood, IL. 60408  
Phone: (815)458-3896 / Fax: (815)458-3842  
www.braidwoodparkdistrict.com



Minutes of the Braidwood Park District  
Regular Park Board Meeting  
October 3, 2023  
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, Bolatto and Hopf.

The following board members were absent: Kaminsky, Grivetti

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

**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 Bolatto, 2<sup>nd</sup> by Commissioner Hopf to approve the minutes from the September 5, 2023 Regular Board Meeting.

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

Motion Carried. (3-Yes, 0-No, 2-Absent)

**Approval of Warrant:** A motion was made by Commissioner Howard, 2<sup>nd</sup> by Commissioner Bolatto to approve the Warrant of October 3, 2023 in the amount of \$5,328.80.

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

Motion Carried. (3-Yes, 0-No, 2-Absent)

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

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

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

Motion Carried. (3-Yes, 0-No, 2-Absent)

**Buildings & Grounds Committee:** No Report

**Recreation Committee:** No Report

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

Mr. Cosgrove shared information pertaining to the 2023-2024 Determination of Amounts to be levied. An increase of 10.34% is being proposed in order to capture any additional funds if any new properties come onto the tax rolls. A public hearing will be required at the next board meeting.

**New and Unfinished Business:**

- Mr. Cosgrove stated that the invoice had been submitted to the Will County ARRP administrator for the furnace/AC unit replacement in the Old Smokey building.

- No update was available on the electrical repairs to the basketball court pavilion & adjacent restroom facility or the installation of electrical switches under the kitchen pavilion.

- Comm. Bolatto presented the district's FY-23 Annual Financial Report prepared by SKDO, PC. A motion was made by Commissioner Bolatto, 2<sup>nd</sup> by Commissioner Howard to approve the FY-23 Annual Financial Report as presented.

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

Motion Carried. (3-Yes, 0-No, 2-Absent)

- A motion was made by Commissioner Bolatto, 2<sup>nd</sup> by Commissioner Hopf to approve the Determination of Amounts to be levied for Fiscal Year 2023-2024, as presented and attached.

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

Motion Carried. (3-Yes, 0-No, 2-Absent)


**Executive Session:** None

**Adjournment:** A motion was made by Commissioner Hopf, 2<sup>nd</sup> by Commissioner Bolatto, to adjourn the meeting at 7:20p.m.

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

Motion Carried. (3-Yes, 0-No, 2-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 3, 2023

**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 5, 2023**

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

##### **A. Warrant of October 3, 2023**

#### **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. HVAC upgrades to various district buildings**
- B. Electrical repairs to basketball court pavilion & adjacent restroom facility**
- C. Installation of two-way electrical switches under the kitchen pavilion**
- D. ComEd energy rebate program**
- E. Approval of FY-23 Annual Financial Report**

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

#### **XI. ADJOURNMENT**

Posted this 29<sup>th</sup> day of September, 2023

J. Bolatto, Secretary  
Braidwood Park District  
Board of Commissioners

**Next Regular Meeting: Tuesday November 7, 2023 at 7:00p.m.**

**BRAIDWOOD PARK DISTRICT  
ACCOUNTS PAYABLE WARRANT**

The Board of Commissioners of the Braidwood Park District hereby approves the Warrant of October 3, 2023 in the amount of **\$5,328.80** and hereby instructs the Treasurer to forward payments as herein stated.

<u>President</u>		<u>Treasurer</u>		
<u>Date</u>	<u>Check #</u>	<u>Pay To:</u>	<u>For:</u>	<u>Amount</u>
9/6/2023	9076	Homewood Disposal	Utilities - Garbage Disposal	\$ 445.77
9/6/2023	9077	Whitmore Ace Hardware	Supplies	\$ 132.05
9/10/2023	9078	City of Braidwood	Utilities - Water/Sewer	\$ 133.77
9/10/2023	9079	Nicor Gas	Utilities - Natural Gas	\$ 52.15
9/16/2023	9080	Brian Stellano	Payroll, Net	\$ 475.45
9/16/2023	9081	Justin Stellano	Payroll, Net	\$ 701.58
9/29/2023	9082	Elan Financial Service	Credit Card - Supplies	\$ 74.82
9/29/2023	9083	Menards	Supplies	\$ 300.66
10/1/2023	9084	Brian Stellano	Payroll, Net	\$ 624.04
10/1/2023	9085	Justin Stellano	Payroll, Net	\$ 728.92
10/3/2023	9086	AT&T	Utilities - Phone/Internet	\$ 205.37
10/3/2023	9087	ComEd	Utilities - Electric	\$ 1,139.50
10/3/2023	9088	Nicor Gas	Utilities - Natural Gas	\$ 28.40
10/3/2023	9089	Whitmore Ace Hardware	Supplies	\$ 18.98
8/19/2023	9067	Sams	Supplies	\$ 267.34
<b>Total</b>				<b>\$ 5,328.80</b>

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BRAIDWOOD PARK DISTRICT  
 FUND BALANCE REPORT  
 2023 - 2024

	BEGINNING BALANCE 4/30/2023	INCOME 10/3/2023	EXPENSE 10/3/2023	AUDITOR ADJUSTMENT	ENDING BALANCE 10/3/2023	TRANSFER	ADJUSTED BALANCE 10/3/2023
CORPORATE	\$17,405.73	\$39,831.35	\$25,920.46	\$0.00	\$31,316.62	(\$10,000.00)	\$21,316.62
RECREATION	\$22,890.93	\$37,019.25	\$26,431.47	\$0.00	\$33,478.71	(\$15,000.00)	\$18,478.71
BOND & INTEREST	\$1,530.11	\$31,607.70	\$6,290.89	\$0.00	\$26,846.92	\$0.00	\$26,846.92
AUDIT	\$4,484.87	\$1,861.47	\$0.00	\$0.00	\$6,346.34	\$0.00	\$6,346.34
LIABILITY INSURANCE	\$7,506.90	\$14,196.78	\$1,802.00	\$0.00	\$19,901.68	\$0.00	\$19,901.68
PARK IMPROVEMENTS	\$100,221.66	\$3,410.32	\$13,311.41	\$0.00	\$90,320.57	\$15,000.00	\$105,320.57
BERGERA / BOHAC PARK	<u>\$46,354.48</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$46,354.48</u>	<u>\$10,000.00</u>	<u>\$56,354.48</u>
TOTAL	\$200,394.68	\$127,926.87	\$73,756.23	\$0.00	\$254,565.32	\$0.00	\$254,565.32
Bank Balance	\$ 204,449.62						\$ 260,000.38
Liabilities	\$ 3,257.83						\$ 4,625.92
Adjusted Balance	<u>\$ 201,191.79</u>						<u>\$ 255,374.46</u>
							<u>(\$89.14)</u>

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**BRAIDWOOD PARK DISTRICT**  
**Balance Sheet**  
As of October 3, 2023

	<u>Oct 3, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
LAF - CAP	231,238.43
Midland State Bank - Checking 2	12,855.41
Midland State Bank Money Mkt	15,906.54
<b>Total Checking/Savings</b>	<u>260,000.38</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>261,000.38</u>
<b>TOTAL ASSETS</b>	<u><u>261,000.38</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 - Accounts Payable	-12.03
<b>Total Accounts Payable</b>	<u>-12.03</u>
<b>Other Current Liabilities</b>	
PAYROLL-FICA	251.92
PAYROLL-MCARE	1,077.26
PAYROLL-SWT	674.89
24000 - Payroll Liabilities	2,633.88
<b>Total Other Current Liabilities</b>	<u>4,637.95</u>
<b>Total Current Liabilities</b>	<u>4,625.92</u>
<b>Total Liabilities</b>	4,625.92
<b>Equity</b>	
3000 - Opening Bal Equity	6,793.34
3900 - Retained Earnings	195,410.48
Net Income	54,170.64
<b>Total Equity</b>	<u>256,374.46</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>261,000.38</u></u>

**BRAIDWOOD PARK DISTRICT**  
**Profit & Loss Prev Year Comparison**  
**May 1 through October 3, 2023**

	May 1 - Oct 3, 23	May 1 - Oct 3, 22	\$ Change
<b>Income</b>			
Interest - Cap	3,410.32	1,421.39	1,988.93
Interest - Corp	61.42	32.67	28.75
Misc Inc Corp	232.39	776.50	-544.11
Misc Inc Rec	0.00	2,782.00	-2,782.00
Rec Fac Rental	125.00	0.00	125.00
Tax Ext Audit	1,861.47	2,807.62	-946.15
Tax Ext B&I	31,607.70	48,294.39	-16,686.69
Tax Ext Corp	39,537.54	57,447.24	-17,909.70
Tax Ext Liab	14,196.78	20,582.98	-6,386.20
Tax Ext Rec	36,894.25	53,179.59	-16,285.34
<b>Total Income</b>	<b>127,926.87</b>	<b>187,324.38</b>	<b>-59,397.51</b>
<b>Gross Profit</b>	<b>127,926.87</b>	<b>187,324.38</b>	<b>-59,397.51</b>
<b>Expense</b>			
2000 - 2022 Uncleared Checks	0.00	903.54	-903.54
10-100 · Corp-Legal Counsel	220.00	100.00	120.00
10-105 · Corp-Consultant Fees	2,750.00	2,750.00	0.00
10-110 · Corp-Telephone	784.61	1,055.14	-270.53
10-120 · Corp-Printing/Publishing	45.50	79.20	-33.70
10-130 · Corp-Postage	66.00	116.00	-50.00
10-140 · Corp-Office Supplies	737.28	187.54	549.74
10-150 · Corp-Utilities	4,535.68	6,002.12	-1,466.44
10-180 · Corp-Garbage	2,228.85	2,093.51	135.34
10-195 · Corp-Misc Expense	399.36	312.56	86.80
10-200 · Corp-Maint/Building	20.00	1,714.95	-1,694.95
10-210 · Corp-Maint/Equipment	503.28	1,460.91	-957.63
10-220 · Corp-Maint/Grounds	188.99	0.00	188.99
10-225 · Corp-Operating Supplies	1,566.80	2,654.26	-1,087.46
10-226 · Corp-Fuel	1,515.68	2,167.79	-652.11
10-340 · Corp-Payroll Taxes	255.73	293.40	-37.67
20-100 · Rec-Legal Counsel	220.00	100.00	120.00
20-103 · Rec-Consultant Fees	2,750.00	2,750.00	0.00
20-106 · Rec-Misc	385.14	102.41	282.73
20-135 · Rec-Telephone	784.68	1,055.20	-270.52
20-140 · Rec-Office Supplies	634.24	716.35	-82.11
20-150 · Rec-Onsite Programs	3,569.60	3,681.79	-112.19
20-155 · Rec-Programs Supplies	56.82	1,411.75	-1,354.93
20-165 · Rec-Utilities	4,757.04	6,214.97	-1,457.93
20-170 · Rec-Maint Grounds	1,936.75	152.48	1,784.27
20-175 · Rec-Maintenance Building	75.00	718.69	-643.69
20-200 · Rec-Operating Supplies	903.77	177.14	726.63
20-340 · Rec-Payroll Taxes	255.73	293.42	-37.69
30-300 · Liab Ins- Liability	1,802.00	1,802.00	0.00
40-400 · Audit-Accounting Services	0.00	1,940.00	-1,940.00
50-100 · Bond Payment	6,283.89	7,016.77	-732.88
50-102 · Bond Expense	7.00	0.00	7.00
60-100 · Cap-New Equipment	3,349.50	3,164.50	185.00
60-120 · Cap-Building Construction	9,961.91	923.30	9,038.61
66000 · Payroll Expenses	20,205.40	20,541.23	-335.83
<b>Total Expense</b>	<b>73,756.23</b>	<b>74,652.92</b>	<b>-896.69</b>
<b>Net Income</b>	<b>54,170.64</b>	<b>112,671.46</b>	<b>-58,500.82</b>

BRAIDWOOD PARK DISTRICT

10/3/2023 9:53 AM

Register: Midland State Bank - Checking 2

From 09/06/2023 through 10/04/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
09/06/2023	9076	Homewood Disposal	2000 · Accounts Payable	20-203049, Inv...	445.77		17,471.10
09/06/2023	9077	Whitmore Ace Hard...	2000 · Accounts Payable	10500	132.05		17,339.05
09/10/2023	9078	City of Braidwood	2000 · Accounts Payable	013457-000	133.77		17,205.28
09/10/2023	9079	Nicor Gas	2000 · Accounts Payable	3783491000 4 ...	52.15		17,153.13
09/16/2023	9080	Brian Stellano .	-split-		475.45		16,677.68
09/16/2023	9081	Justin D Stellano	-split-		701.58		15,976.10
09/29/2023	9082	Elan Financia Services	2000 · Accounts Payable	#4908	74.82		15,901.28
09/29/2023	9083	Menard's	2000 · Accounts Payable	Acct #3215045...	300.66		15,600.62
10/01/2023	9084	Brian Stellano .	-split-		624.04		14,976.58
10/01/2023	9085	Justin D Stellano	-split-		728.92		14,247.66
10/03/2023	9086	AT&T	2000 · Accounts Payable	148192755 / 1...	205.37		14,042.29
10/03/2023	9087	Commonwealth Edison	2000 · Accounts Payable	9351792007 / ...	1,139.50		12,902.79
10/03/2023	9088	Nicor Gas	2000 · Accounts Payable	3783491000 4 ...	28.40		12,874.39
10/03/2023	9089	Whitmore Ace Hard...	2000 · Accounts Payable	10500	18.98		12,855.41

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**BRAIDWOOD PARK DISTRICT  
2023 LEVY TRUTH IN TAXATION  
DETERMINATION OF AMOUNTS TO BE LEVIED  
OCTOBER 3, 2023**

35 ILCS PAR. 200/18-60

"Not less than 20 days prior to the adoption of its aggregate levy, hereafter referred to as "levy", the corporate authority of each taxing district shall determine the amounts of money, exclusive of any portion of that levy attributable to the cost of conducting an election required by the general election law, hereafter referred to as "election costs", estimated to be necessary to be raised by taxation for that year upon the taxable property in its district."

	2022 LEVY EXTENSION	2023 LEVY ESTIMATE	2024 EXTENSION ESTIMATE 105.00%
CORPORATE	\$ 63,142.52	\$ 70,000.00	\$ 66,299.65
PA 102 Adj	\$ 156.68		
RECREATION	\$ 59,068.81	\$ 66,000.00	\$ 62,022.25
LIABILITY INSURANCE	\$ 22,718.77	\$ 24,000.00	\$ 23,854.71
AUDIT	\$ 2,976.94	\$ 3,200.00	\$ 3,125.79
AGGREGATE EXTENSION	\$ 148,063.72	\$ 163,200.00	\$ 155,302.39
BOND AND INTERST	\$ 50,608.03	\$ 52,000.00	\$ 51,000.00
TOTAL EXTENSION	\$ 198,671.75	\$ 215,200.00	\$ 206,302.39

	TRUTH IN TAXATION	LEVY AMOUNT	TAX LIMITATION
2022 AGGREGATE EXTENSION	\$ 148,063.72	\$ 163,200.00	\$ 148,063.72
TRUTH IN TAXATION LIMIT / CPI	104.9%	110.2%	105.0%
2023 EXTENSION LIMIT	\$ 155,318.84	\$ 132,640.71	\$ 155,466.91
DIFFERENCE		\$ (22,678.13)	\$ (148.06)

	2023	2022	DIFFERENCE
ESTIMATED EAV	\$ 167,648,900.05	\$ 156,681,215.00	\$ 10,967,685.05
EAV PERCENT INCREASE	7%		
ESTIMATED LEVY/EXTENSION	\$ 215,200.00	\$ 198,671.75	\$ 16,528.25
ESTIMATED RATE	0.1284	0.1268	\$ 0.0016
ESTIMATED DOLLAR (BASED ON \$100,000 HOME)	\$ 42.79	\$ 42.27	\$ 0.52

(6)

920 BRAIDWOOD PARK 3080 WILL COUNTY TAX RATE CALCULATION 09.02.14 04/03/2023 2022 LEVY

PERCENT BURDEN 0.00  
 LIMITING RATE 0962  
 REDUCTION FACTOR .000000

FUND	LEVY	MAX RATE	EXTENDED RATE	TOTAL EXTENDED	WILL CO SHARE	WILL CO RATE	WILL CO EXTENSION
001 00 CORPORATE	63,000	.3500	.0403	63,142.52	63,142.52	.0403	63,142.52 X
122 00 RECREATION	59,000	.3700	.0377	59,068.81	59,068.81	.0377	59,068.81 X
035 00 TORT/LIAB INS	22,600	NONE	.0145	22,718.77	22,718.77	.0145	22,718.77 X
027 00 AUDIT	2,900	.0050	.0019	2,976.94	2,976.94	.0019	2,976.94 X
	147,500		.0944	147,907.04	147,907.04	.0944	147,907.04

FARM VALUE 1,495,972  
 NON FARM VALUE 154,333,707  
 RAILROAD VALUE 156,681,215  
 WILL COUNTY VALUE 156,681,215

WILL COUNTY VALUE 156,681,215  
 OTHER COUNTIES 156,681,215  
 TOTAL VALUE 156,681,215

003 00 BOND AND INT 50,532 NONE .0323 50,608.03 50,608.03 X

109 00 PA 102 0519 ADJ 0 NONE .0000 0.00 16.00 + 156.68 X  
 .0000 0.00 16.00 +  
 .0000

198,032 .1267 198,515.07 198,515.07 198,671.75 X  
 .1267 198,515.07 198,515.07 198,531.07 198,671.75 X  
 .1267

\*\* NON CAPPED \*\*



September 20, 2023

Mr. Josh Bolatto  
Braidwood Park District  
198 North Lincoln Street  
Braidwood, Illinois 60913

Dear Josh,

This letter sets forth filing instructions for the 2023 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 10/27/2023.** 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 2023 Annual Financial Report

## Special Purpose Long Form

CCIF Copy - 9/19/2023 10:37:18 AM

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  
**Josh Bolatto, Secretary**

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.)	
Josh Bolatto	Scott Howard	Robert Grivetti	Robert Grivetti	Robert Grivetti	Robert Grivetti
Secretary	President	Treasurer	Treasurer	Treasurer	Treasurer
198 North Lincoln	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	Braidwood
IL 60408	IL 60408	IL 60408	IL 60408	IL 60408	IL 60408
Phone: (815) 791-8093 Ext.	Phone: (815) 458-3896 Ext.	Phone: (815) 791-8093 Ext.	Phone: (815) 791-0755 Ext.	Phone: (815) 791-0755 Ext.	Phone: (815) 791-0755 Ext.
Fax:	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	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	Josh Bolatto				
Treasurer	Secretary				
198 North Lincoln Street	198 North Lincoln Street				
Braidwood	Braidwood				
IL 60408	IL 60408				
Phone: (815) 791-0755 Ext.	Phone: (815) 791-8093 Ext.				
Fax:	Fax:				
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: 4/30/2023

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 2023 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?**

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?  
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?  
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?**

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 <b>population</b> of Braidwood Park District?^	6,156
What is the total <b>EAV</b> of Braidwood Park District?	\$152,954,640
How many <b>full time employees</b> are paid?*	0
How many <b>part time employees</b> are paid?*	3
What is the <b>total salary</b> paid to all employees?	\$36,075

^ 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	\$331,450		04/30	
<b>Total Appropriations</b>	\$331,450			

\* 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	\$2,760
All other intergovernmental payments	\$0

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

A. List all funds and how much was spent in FY 2023 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	\$1,940	Special Revenue Fund	04/30
Bond & Interest Fund	\$52,334	Debt Service Fund	04/30
Capital Improvements Fund	\$40,179	Capital Projects Fund	04/30
General Fund	\$59,541	General Fund	04/30
Recreation Fund	\$70,558	Special Revenue Fund	04/30
<b>Total Expenditures</b>	<b>\$224,552</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	\$205,450	\$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	\$348,429	\$0	\$0	\$0
117t	Other Capital Assets (Explain)	\$139,164	\$0	\$0	\$0
120t	Total Assets	\$693,043	\$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	\$38,700	\$0	\$0	\$0
130t	Due Beyond One Year	\$309,600	\$0	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$348,300	\$0	\$0	\$0
155t	Deferred Inflow of Resources	\$0	\$0	\$0	\$0
<b>Net Position</b>					

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	\$139,293	\$0	\$0	\$0
148t	Net Position - Restricted	\$23,778	\$0	\$0	\$0
149t	Net Position - Unrestricted	\$181,672	\$0	\$0	\$0
146t	Total Net Position	\$344,743	\$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									
Local Taxes									
201t	Property Tax	\$81,514	\$58,487	\$0	\$50,451	\$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	\$175	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$136	\$0	\$6,481	\$0	\$0	\$0	\$0	\$0
236t	Miscellaneous (Explain)	\$2,610	\$2,782	\$0	\$0	\$0	\$0	\$0	\$0
240t	Total Receipts and Revenue	\$84,260	\$61,444	\$6,481	\$50,451	\$0	\$0	\$0	\$0

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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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257t	Culture and Recreation	\$59,541	\$72,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$0	\$0	\$0	\$52,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280t	Capital Outlay	\$0	\$0	\$40,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270t	Total Expenditures/Expense	\$59,541	\$72,498	\$40,179	\$52,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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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)	\$24,719	(\$11,054)	(\$33,698)	(\$1,883)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302t	Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303t	Operating transfers out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$24,719	(\$11,054)	(\$33,698)	(\$1,883)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
307t	Previous year fund balance	\$217,108	\$79,478	(\$64,723)	(\$4,497)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$241,827	\$68,424	(\$98,421)	(\$6,380)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	\$385,600	406	\$0	412	\$37,300	418	\$348,300	\$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%
<b>Total Debt</b>	<b>405</b>	<b>\$385,600</b>	<b>411</b>	<b>\$0</b>	<b>417</b>	<b>\$37,300</b>	<b>423</b>	<b>\$348,300</b>				

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**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: \$4,397,446

Total Debt Applicable to the limit: \$348,300

Legal Debt Margin: \$4,049,146

Legal Debt Margin (%): 92.07%

**Future Debt Service Requirements for Bonded Debt listed above**

Year Ending	Principal	Interest	Total
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	\$46,000	\$5,575	\$51,575
2029-2033	\$137,300	\$6,387	\$143,687
2034-2038	\$0	\$0	\$0
2039-2043	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 348,300</b>	<b>\$ 52,722</b>	<b>\$ 401,022</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 2022 tax year = \$152,954,640 x 2.875% = \$4,397,446

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	\$40,179
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.

Explanation or Comments

Explanation

Type

117t

Land

236t

General fund  
\$2,610 Other Income

Special Revenue fund  
\$2,782 Other Income

AuthDebtLimit

Per ILCS405/Local Government Debt Limitations Act statutory debt limitation is 2.875% assessed valuation  
Assessed valuation 2022 tax year = \$152,954,640 x 2.875% = \$4,397,446

GENdebt

400e \$247,000 O/S balance beginning of yr 2015 Bonds  
400e \$138,600 O/S balance beginning of yr 2021 Bonds  
412e \$35,000 retired current year 2015 Bonds  
412e \$2,300 retired current year 2021 Bonds  
418e \$212,000 O/S end of year 2015 Bonds  
418e \$136,300 O/S end of year 2021 Bonds

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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](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 2023 ? Certified Copy of Vote document Is Due

**Non-Critical**

Deferred Outflow of Resources?

Deferred Inflow of Resources?

Record Explanation for OTHER amounts