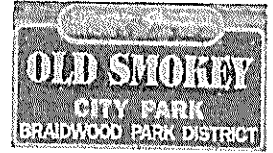


Braidwood Park District
 198 N. Lincoln St. Braidwood, IL. 60408
 Phone: (815)458-3896 / Fax: (815)458-3842
 www.braidwoodparkdistrict.com



Minutes of the Braidwood Park District
 Regular Park Board Meeting
 March 3, 2026
 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 Hopf to approve the minutes from the February 3, 2026 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 Bolatto, 2nd by Commissioner Grivetti to approve the Warrant of March 3, 2026 in the amount of \$5,020.71.

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 Bolatto, 2nd by Commissioner Howard 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)

- Comm. Bolatto shared a timeline & requirements for the preparation and passage of the district budget for FY26-27.

Buildings & Grounds Committee:

- Comm. Bolatto shared an update on Surf Internet installation. All of the cables have been buried which has completed the project. All AT&T accounts have been cancelled and the routers were sent back. Surf still has some billing issues to resolve on their end.

- Comm. Grivetti stated that the on-demand water heaters in the Old Smokey Building, Maintenance Building and administrative office need to be serviced. Upon install, it was recommended to have the units flushed out professionally every 2-years and they are all coming due for this service. Comm. Grivetti stated he will contact Bradburry Plumbing & HVAC to inquire on services.

Recreation Committee: No Report

Consultant/Attorney/Engineer Report: No Report

New and Unfinished Business:

- Comm. Bolatto reminded board members to complete their Statement of Economic Interest filings by the deadline. Emails should have been received by each Commissioner containing the link and instructions.

- Comm. Bolatto shared an update on the renewal process for the facility usage agreement with the BBSA. The proposed updates will be set over to BBSA for review and comments. The agreement will need to be passed by both board to fully execute it.

- Comm. Hopf shared an update from the painters union representatives on the Lions Pavilion floor project. They will need to come perform an official evaluation of the project in order to prepare a full scope and decide if they are able to complete the project and if so, what materials will be needed.

- Comm. Bolatto shared an update on the Master Parks Plan cooperative with the City of Braidwood. Hitchcock Design Group representatives performed a full tour of all District & City facilities in order to put together the plan. More details will be shared at future board meetings.

- Comm. Bolatto shared an update on the status of the Grocery Tax Intergovernmental Agreement with the City of Braidwood. Their district's proposed edits had been sent over to the City, and the City has sent back their response. There is still more work and negotiations that need to take place.

- Comm. Bolatto stated that Illinois Public Risk Fund (IPRF), the District's Workers Comp. provider, is in the process of finalizing their audits for the 2025 calendar year. Comm. Bolatto indicated that moving forward, any 3rd party contractor or vendor who will be performing work on District grounds must have workers comp included on their certificate of insurance which is provided to the district, regardless as to the size of their business.

Executive Session: None

Adjournment: A motion was made by Commissioner Kaminsky, 2nd by Commissioner Grivetti, to adjourn the meeting at 7:31 p.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: March 3, 2026

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 February 3, 2026

IV. APPROVAL OF WARRANT

A. Warrant of March 3, 2026

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. Statements of Economic Interest Filings

B. BBSA Facility Usage Agreement

C. Lions pavilion flooring remodel

D. City of Braidwood & Braidwood Park District Master Parks Plan Update

E. City of Braidwood Grocery Tax Intergovernmental Agreement Update

X. EXECUTIVE SESSION

XI. ADJOURNMENT

Posted this 28th day of February, 2026

J. Bolatto, Secretary

Braidwood Park District

Board of Commissioners

Next Regular Board Meeting: Tuesday April 7, 2026 at 7:00p.m.

BRAIDWOOD PARK DISTRICT
ACCOUNTS PAYABLE WARRANT

The Board of Commissioners of the Braidwood Park District hereby approves the Warrant of MARCH 3, 2026 in the amount of \$5020.71 and hereby instructs the Treasurer to forward payments as herein stated.

President

Treasurer

Date	Check #	Pay To:			Account:	Amount
2/4/2026	9712	Robbins Schwartz	CORP/REC LEGAL		Midland State Bank II	-176.00
2/4/2026	9713	Casey's	CORP FUEL		Midland State Bank II	-0.97
2/4/2026	9714	Nicor Gas	CORP/REC UTILITIES- GAS		Midland State Bank II	-297.63
2/14/2026	9715	LRS	CORP/REC PORT O POT/GARBAGE		Midland State Bank II	-440.00
2/14/2026	9716	Illinois Public Risk Fund	LIABILITY		Midland State Bank II	-901.00
2/14/2026	9717	Sistek Sales & Service	CORP MAINTENANCE/EQUIPT		Midland State Bank II	-149.52
2/14/2026	9718	Nicor Gas	CORP/REC UTILITIES- GAS		Midland State Bank II	-277.80
2/15/2026	9719	Justin D. Stellano	Pay Period: 02/01/2026-02/15/2026		Midland State Bank II	-355.16
2/15/2026	9720	Brian Stellano	Pay Period: 02/01/2026-02/15/2026		Midland State Bank II	-386.52
2/24/2026	9721	Commonwealth Edison	CORP/REC UTILITIES ELECTRIC		Midland State Bank II	-65.95
2/25/2026	9722	Elan Financia Services	CORP/REC OFFICE SUPPLIES		Midland State Bank II	-544.25
2/28/2026	2724	Brian Stellano	Pay Period: 02/16/2026-02/28/2026		Midland State Bank II	-386.51
2/28/2026	2723	Justin D. Stellano	Pay Period: 02/16/2026-02/28/2026		Midland State Bank II	-349.16
2/28/2026	9725	Jolene Trost	CORP/REC CONSULTANT		Midland State Bank II	-666.66
3/3/2026	9726	Whitmore Ace Hardware	REC/CORP SUPPLIES		Midland State Bank II	-23.58
					TOTAL	-5,020.71

BRAIDWOOD PARK DISTRICT
 FUND BALANCE REPORT
 2025-2026

	BEGINNING			AUDITOR	ENDING	ADJUSTED
	BALANCE	INCOME	EXPENSE	AUDITOR	BALANCE	BALANCE
	4/30/2025	3/3/2026	3/3/2026	3/3/2026	3/3/2026	3/3/2026
CORPORATE	\$24,219.02	\$73,642.11	\$72,724.99	\$0.00	\$25,136.14	\$25,136.14
RECREATION	\$15,826.11	\$66,007.95	\$55,276.83	\$0.00	\$26,557.23	\$26,557.23
BOND & INTEREST	\$1,570.06	\$52,250.18	\$47,754.63	\$0.00	\$6,065.61	\$6,065.61
AUDIT	\$6,569.57	\$3,181.55	\$2,100.00	\$0.00	\$7,651.12	\$7,651.12
LIABILITY INSURANCE	\$11,111.12	\$23,680.20	\$25,335.00	\$0.00	\$9,456.32	\$9,456.32
PARK IMPROVEMENTS	\$68,018.14	\$6,134.61	\$18,643.50	\$0.00	\$55,509.25	\$55,509.25
BERGERA / BOHAC PARK	\$56,354.48	\$0.00	\$0.00	\$0.00	\$56,354.48	\$56,354.48
TOTAL	\$183,668.50	\$224,896.60	\$221,834.95	\$0.00	\$186,730.15	\$186,730.15
Bank Balance	\$195,229.10					\$208,287.27
Liabilities	\$10,308.05					\$19,658.77
Adjusted Balance	\$184,921.05					\$188,628.50
	(\$1,252.55)					(\$1,898.35)

Balance Sheet
 BRAIDWOOD PARK DISTRICT
 As of March 3, 2026

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
ALLIED	0.00
CHARTER ONE - CHECKING	0.00
CHARTER ONE - MONEY MARKET	0.00
LAF - CAP	173,529.57
Midland State Bank	0.00
Midland State Bank - Checking 2	17,891.29
Midland State Bank Money Mkt	12,491.46
Total for Bank Accounts	\$203,912.32
Other Current Assets	
Payroll Refunds	3,374.89
Petty Cash	1,000.00
Total for Other Current Assets	\$4,374.89
Total for Current Assets	\$208,287.21
Other Assets	
LAF-CD'S	0.00
Total for Other Assets	\$0.00
Total for Assets	\$208,287.21
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	-410.60
Total for Accounts Payable	-\$410.60
Other Current Liabilities	
24000 Payroll Liabilities	\$2,625.47
Federal Taxes (941/943/944)	9,636.19
Federal Unemployment (940)	7.54
IL Income Tax	2,529.99
IL Unemployment Tax	3,994.51
Total for 24000 Payroll Liabilities	\$18,793.70
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	\$20,069.37
Total for Current Liabilities	\$19,658.77

Balance Sheet
BRAIDWOOD PARK DISTRICT
As of March 3, 2026

DISTRIBUTION ACCOUNT	TOTAL
Total for Liabilities	\$19,658.77
Equity	
3000 Opening Bal Equity	6,793.34
3900 Retained Earnings	178,773.45
Net Income	3,061.65
Total for Equity	\$188,628.44
Total for Liabilities and Equity	\$208,287.21

Profit and Loss Comparison

BRAIDWOOD PARK DISTRICT

May 1, 2025-March 3, 2026

DISTRIBUTION ACCOUNT	TOTAL	
	MAY 1 2025 - MAR 3 2026	MAY 1 2024 - MAR 3 2025 (PY)
Income		
Interest - Cap	6,134.61	8,504.71
Interest - Corp	61.70	143.02
Misc Inc Corp	3,958.00	1,861.25
Misc Inc Rec	809.67	1,781.25
Rec Fac Rental	350.00	75.00
Tax Ext Audit	3,181.55	3,072.51
Tax Ext B&I	52,250.18	50,459.37
Tax Ext Corp	69,622.41	67,182.96
Tax Ext Liab	23,680.20	22,868.57
Tax Ext Rec	64,848.28	62,625.68
CAP NEW EQUIPMENT PAY BACK		27,560.00
Corp Fac Rental		350.00
Total for Income	\$224,896.60	\$246,484.32
Cost of Goods Sold		
Gross Profit	\$224,896.60	\$246,484.32
Expenses		
10-100 Corp-Legal Counsel	2,990.45	2,052.50
10-105 Corp-Consultant Fees	3,333.30	2,333.31
10-110 Corp-Telephone	1,865.24	2,049.00
10-120 Corp-Printing/Publishing	28.00	152.10
10-140 Corp-Office Supplies	2,882.31	1,828.72
10-150 Corp-Utilities	13,984.03	10,504.37
10-195 Corp-Misc Expense	298.18	489.67
10-200 Corp-Maint/Building	18,562.53	369.62
10-210 Corp-Maint/Equipment	3,806.49	1,057.05
10-220 Corp-Maint/Grounds	1,254.21	2,889.17
10-225 Corp-Operating Supplies	2,443.42	5,238.28
10-226 Corp-Fuel	2,485.97	3,020.27
10-300 Corp-Equipment Purchase	1,730.65	261.37
10-340 Corp-Payroll Taxes	60.84	321.58
20-103 Rec-Consultant Fees	3,333.30	2,333.31
20-105 Rec-Dues	1,380.51	
20-106 Rec-Misc	309.54	109.30
20-135 Rec-Telephone	1,865.34	2,049.06
20-140 Rec-Office Supplies	1,691.73	1,004.54
20-150 Rec-Onsite Programs	179.56	4,900.00
20-155 Rec-Programs Supplies	1,006.87	
20-165 Rec-Utilities	12,542.91	9,850.04
20-170 Rec-Maint Grounds	9,405.07	3,512.57

Profit and Loss Comparison

BRAIDWOOD PARK DISTRICT

May 1, 2025-March 3, 2026

DISTRIBUTION ACCOUNT	TOTAL	
	MAY 1 2025 - MAR 3 2026	MAY 1 2024 - MAR 3 2025 (PY)
20-175 Rec-Maintenance Building	1,456.14	530.28
20-200 Rec-Operating Supplies	2,306.68	3,762.73
20-300 Rec-Equipment Purchase	1,978.97	225.00
20-310 Rec-Site Improvements	760.00	
20-340 Rec-Payroll Taxes	60.84	321.60
30-300 Liab Ins- Liability	\$23,533.00	\$18,422.00
30-305 Work Comp	1,802.00	3,578.00
Total for 30-300 Liab Ins- Liability	\$25,335.00	\$22,000.00
40-400 Audit-Accounting Services	2,100.00	2,000.00
50-100 Bond Payment	\$42,777.50	
50-103 Bond Principal	4,977.13	42,537.50
50-104 Bond Interet		9,843.52
Total for 50-100 Bond Payment	\$47,754.63	\$52,381.02
60-100 Cap-New Equipment	4,123.00	37,505.73
60-110 Cap-Site Improvements	14,520.50	15,648.80
66000 Payroll Expenses		\$16,225.54
Taxes	3,931.24	2,085.01
Wages	30,067.50	16,924.25
Total for 66000 Payroll Expenses	\$33,998.74	\$35,234.80
10-130 Corp-Postage		73.00
10-160 Corp-Gas		
20-100 Rec-Legal Counsel		55.00
20-130 Rec-Postage		141.00
50-102 Bond Expense		0.00
60-120 Cap-Building Construction		22,021.05
Total for Expenses	\$221,834.95	\$248,225.84
Net Operating Income	\$3,061.65	-\$1,741.52
Other Income		
Other Expenses		
Net Other Income		
Net Income	\$3,061.65	-\$1,741.52

General Ledger
 BRAIDWOOD PARK DISTRICT
 February 3-March 3, 2026

DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ITEM SPLIT ACCOUNT FULL NAME	AMOUNT	BALANCE
ALLIED								
Beginning Balance								0.00
Total for ALLIED								0.00
CHARTER ONE - CHECKING								
Beginning Balance								0.00
Total for CHARTER ONE - CHECKING								0.00
CHARTER ONE - MONEY MARKET								
Beginning Balance								0.00
Total for CHARTER ONE - MONEY MARKET								0.00
LAF - CAP								
Beginning Balance								173,529.57
Total for LAF - CAP								173,529.57
Midland State Bank								
Beginning Balance								0.00
Total for Midland State Bank								0.00
Midland State Bank - Checking 2								
Beginning Balance								23,173.65
Midland State Bank - Checking 2	02/03/2026	Bill Payment (Check)	9711	Whitmore Ace Hardware		Accounts Payable	-261.65	22,912.00
Midland State Bank - Checking 2	02/04/2026	Bill Payment (Check)	9712	Robbins Schwartz		Accounts Payable	-176.00	22,736.00
Midland State Bank - Checking 2	02/04/2026	Bill Payment (Check)	9713	Casey's		Accounts Payable	-0.97	22,735.03
Midland State Bank - Checking 2	02/04/2026	Bill Payment (Check)	9714	Nicor Gas		Accounts Payable	-297.63	22,437.40
Midland State Bank - Checking 2	02/14/2026	Bill Payment (Check)	9715	LRS		Accounts Payable	-440.00	21,997.40
Midland State Bank - Checking 2	02/14/2026	Bill Payment (Check)	9716	Illinois Public Risk Fund		Accounts Payable	-901.00	21,096.40
Midland State Bank - Checking 2	02/14/2026	Bill Payment (Check)	9717	Sistek Sales & Service		Accounts Payable	-149.52	20,946.88
Midland State Bank - Checking 2	02/14/2026	Bill Payment (Check)	9718	Nicor Gas		Accounts Payable	-277.80	20,669.08
Midland State Bank - Checking 2	02/15/2026	Payroll Check	9719	Justin D. Stellano	Pay Period: 02/01/2026-02/15/2026	Accounts Payable	-355.16	20,313.92
Midland State Bank - Checking 2	02/15/2026	Payroll Check	9720	Brian Stellano	Pay Period: 02/01/2026-02/15/2026	Accounts Payable	-386.52	19,927.40
Midland State Bank - Checking 2	02/24/2026	Bill Payment (Check)	9721	Commonwealth Edison		Accounts Payable	-65.95	19,861.45
Midland State Bank - Checking 2	02/25/2026	Bill Payment (Check)	9722	Elan Financia Services		Accounts Payable	-544.25	19,317.20
Midland State Bank - Checking 2	02/28/2026	Payroll Check	2724	Brian Stellano	Pay Period: 02/16/2026-02/28/2026	Accounts Payable	-386.51	18,930.69
Midland State Bank - Checking 2	02/28/2026	Payroll Check	2723	Justin D. Stellano	Pay Period: 02/16/2026-02/28/2026	Accounts Payable	-349.16	18,581.53
Midland State Bank - Checking 2	02/28/2026	Check	9725	Jolene Trost	FEB PAY	Accounts Payable	-666.66	17,914.87
Midland State Bank - Checking 2	03/03/2026	Bill Payment (Check)	9726	Whitmore Ace Hardware		Accounts Payable	-23.58	17,891.29
Total for Midland State Bank - Checking 2							-\$5,282.36	
Midland State Bank Money Mkt								
Beginning Balance								12,491.46
Total for Midland State Bank Money Mkt								12,491.46
Payroll Refunds								
Beginning Balance								3,374.89
Total for Payroll Refunds								3,374.89

General Ledger

BRAIDWOOD PARK DISTRICT

February 3-March 3, 2026

DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ITEM SPLIT ACCOUNT FULL NAME	AMOUNT	BALANCE
Peity Cash								
Beginning Balance								1,000.00
Total for Peity Cash								1,000.00
LAF-CD'S								
Beginning Balance								0.00
Total for LAF-CD'S								0.00
2000 Accounts Payable								
Beginning Balance								-410.60
2000 Accounts Payable	02/03/2026	Bill		Whitmore Ace Hardware	10500		261.65	-148.95
2000 Accounts Payable	02/03/2026	Bill Payment (Check)	9711	Whitmore Ace Hardware		Midland State Bank - Checking 2	-261.65	-410.60
2000 Accounts Payable	02/04/2026	Bill		Robbins Schwartz	CLIENT NUMBER 008754		176.00	-234.60
2000 Accounts Payable	02/04/2026	Bill		Nicor Gas	37834810004, 263 W 2nd	Corp-Legal Counsel	297.63	63.03
2000 Accounts Payable	02/04/2026	Bill		Casey's	PF637	Corp-Fuel	0.97	64.00
2000 Accounts Payable	02/04/2026	Bill Payment (Check)	9712	Robbins Schwartz		Midland State Bank - Checking 2	-176.00	-112.00
2000 Accounts Payable	02/04/2026	Bill Payment (Check)	9713	Casey's		Midland State Bank - Checking 2	-0.97	-112.97
2000 Accounts Payable	02/04/2026	Bill Payment (Check)	9714	Nicor Gas		Midland State Bank - Checking 2	-297.63	-410.60
2000 Accounts Payable	02/14/2026	Bill		LRS	RD11349488		440.00	29.40
2000 Accounts Payable	02/14/2026	Bill Payment (Check)	9715	LRS		Midland State Bank - Checking 2	-440.00	-410.60
2000 Accounts Payable	02/14/2026	Bill		Nicor Gas	27834910005, 245 West 1st		277.80	-132.80
2000 Accounts Payable	02/14/2026	Bill		Sistek Sales & Service	INV 163175	Corp-Main/Equipment	149.52	16.72
2000 Accounts Payable	02/14/2026	Bill		Illinois Public Risk Fund	acct 124500000	Liab Ins- Liability	901.00	917.72
2000 Accounts Payable	02/14/2026	Bill Payment (Check)	9716	Illinois Public Risk Fund		Midland State Bank - Checking 2	-901.00	16.72
2000 Accounts Payable	02/14/2026	Bill Payment (Check)	9717	Sistek Sales & Service		Midland State Bank - Checking 2	-149.52	-132.80
2000 Accounts Payable	02/14/2026	Bill Payment (Check)	9718	Nicor Gas		Midland State Bank - Checking 2	-277.80	-410.60
2000 Accounts Payable	02/24/2026	Bill		Commonwealth Edison	382 N CENTER STREET ACCT 7748100100		65.95	-344.65
2000 Accounts Payable	02/24/2026	Bill Payment (Check)	9721	Commonwealth Edison		Midland State Bank - Checking 2	-65.95	-410.60
2000 Accounts Payable	02/25/2026	Bill		Elan Financia Services	acct 479851*****4908		544.25	133.65
2000 Accounts Payable	02/25/2026	Bill Payment (Check)	9722	Elan Financia Services		Midland State Bank - Checking 2	-544.25	-110.60
2000 Accounts Payable	03/03/2026	Bill		Whitmore Ace Hardware	10500		23.58	-387.02
2000 Accounts Payable	03/03/2026	Bill Payment (Check)	9726	Whitmore Ace Hardware		Midland State Bank - Checking 2	-23.58	-410.60
Total for 2000 Accounts Payable							\$0.00	
24000 Payroll Liabilities								
Beginning Balance								2,625.47
Total for 24000 Payroll Liabilities								2,625.47
Federal Taxes (941/943/944)								
Beginning Balance								9,319.10
Federal Taxes (941/943/944)	02/15/2026	Payroll Check	9719	Justin D. Stellano	Federal Taxes (941/943/944)	Midland State Bank - Checking 2	74.64	9,393.74
Federal Taxes (941/943/944)	02/15/2026	Payroll Check	9720	Brian Stellano	Federal Taxes (941/943/944)	Midland State Bank - Checking 2	84.87	9,478.61
Federal Taxes (941/943/944)	02/28/2026	Payroll Check	2724	Brian Stellano	Federal Taxes (941/943/944)	Midland State Bank - Checking 2	84.89	9,563.50
Federal Taxes (941/943/944)	02/28/2026	Payroll Check	2723	Justin D. Stellano	Federal Taxes (941/943/944)	Midland State Bank - Checking 2	72.69	9,636.19
Total for Federal Taxes (941/943/944)							\$317.09	

General Ledger
 BRAIDWOOD PARK DISTRICT
 February 3-March 3, 2026

DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ITEM SPLIT ACCOUNT FULL NAME	AMOUNT	BALANCE
Federal Unemployment (940)								
Beginning Balance								7.54
Total for Federal Unemployment (940)								
IL Income Tax								
Beginning Balance								2,443.50
IL Income Tax	02/15/2026	Payroll Check	9719	Justin D. Stellano	IL Income Tax	Midland State Bank - Checking 2	20.72	2,464.22
IL Income Tax	02/15/2026	Payroll Check	9720	Brian Stellano	IL Income Tax	Midland State Bank - Checking 2	22.72	2,486.94
IL Income Tax	02/28/2026	Payroll Check	2724	Brian Stellano	IL Income Tax	Midland State Bank - Checking 2	22.72	2,509.66
IL Income Tax	02/28/2026	Payroll Check	2723	Justin D. Stellano	IL Income Tax	Midland State Bank - Checking 2	20.33	2,529.99
Total for IL Income Tax							\$86.49	
IL Unemployment Tax								
Beginning Balance								3,843.37
IL Unemployment Tax	02/15/2026	Payroll Check	9719	Justin D. Stellano	IL Unemployment Tax	Midland State Bank - Checking 2	36.20	3,879.57
IL Unemployment Tax	02/15/2026	Payroll Check	9720	Brian Stellano	IL Unemployment Tax	Midland State Bank - Checking 2	39.70	3,919.27
IL Unemployment Tax	02/28/2026	Payroll Check	2724	Brian Stellano	IL Unemployment Tax	Midland State Bank - Checking 2	39.71	3,958.98
IL Unemployment Tax	02/28/2026	Payroll Check	2723	Justin D. Stellano	IL Unemployment Tax	Midland State Bank - Checking 2	35.53	3,994.51
Total for IL Unemployment Tax							\$151.14	
Total for 24000 Payroll Liabilities with sub-accounts							\$554.72	
Cap Improv Liab								
Beginning Balance								0.00
Total for Cap Improv Liab								
PAYROLL-FICA								
Beginning Balance								209.58
Total for PAYROLL-FICA								
PAYROLL-FWT								
Beginning Balance								0.00
Total for PAYROLL-FWT								
PAYROLL-MCARE								
Beginning Balance								896.16
Total for PAYROLL-MCARE								
PAYROLL-SWT								
Beginning Balance								169.93
Total for PAYROLL-SWT								
Retained Earnings								
Beginning Balance								178,773.45
Total for Retained Earnings								
3000 Opening Bal Equity								
Beginning Balance								6,793.34
Total for 3000 Opening Bal Equity								

General Ledger

BRAIDWOOD PARK DISTRICT

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DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ITEM SPLIT ACCOUNT FULL NAME	AMOUNT	BALANCE
Interest - Cap								
Beginning Balance								6,134.61
Total for Interest - Cap								
Interest - Corp								
Beginning Balance								61.70
Total for Interest - Corp								
Misc Inc Corp								
Beginning Balance								3,958.00
Total for Misc Inc Corp								
Misc Inc Rec								
Beginning Balance								809.67
Total for Misc Inc Rec								
Rec Fac Rental								
Beginning Balance								350.00
Total for Rec Fac Rental								
Tax Ext Audit								
Beginning Balance								3,181.55
Total for Tax Ext Audit								
Tax Ext B&I								
Beginning Balance								52,250.18
Total for Tax Ext B&I								
Tax Ext Corp								
Beginning Balance								69,622.41
Total for Tax Ext Corp								
Tax Ext Liab								
Beginning Balance								23,680.20
Total for Tax Ext Liab								
Tax Ext Rec								
Beginning Balance								64,848.28
Total for Tax Ext Rec								
10-100 Corp-Legal Counsel								
Beginning Balance								2,814.45
10-100 Corp-Legal Counsel	02/04/2026	Bill		Robbins Schwart	CLIENT NUMBER 008754	Accounts Payable	176.00	2,990.45
Total for 10-100 Corp-Legal Counsel							\$176.00	
10-105 Corp-Consultant Fees								
Beginning Balance								2,999.97
10-105 Corp-Consultant Fees	02/28/2026	Check	9725	Jolene Trost	FEB PAY	Midland State Bank - Checking 2	333.33	3,333.30
Total for 10-105 Corp-Consultant Fees							\$333.33	

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DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ITEM SPLIT ACCOUNT FULL NAME	AMOUNT	BALANCE
10-110 Corp-Telephone								
Beginning Balance								1,865.24
Total for 10-110 Corp-Telephone								
10-120 Corp-Printing/Publishing								
Beginning Balance								28.00
Total for 10-120 Corp-Printing/Publishing								
10-140 Corp-Office Supplies								
Beginning Balance								2,812.81
10-140 Corp-Office Supplies	02/25/2026	Bill		Elan Financia Services	JOSH, INTUIT QUICK BOOKS	Accounts Payable	69.50	2,882.31
Total for 10-140 Corp-Office Supplies							\$69.50	
10-150 Corp-Utilities								
Beginning Balance								13,663.35
10-150 Corp-Utilities	02/04/2026	Bill		Nicor Gas	37834810004, 263 W 2nd	Accounts Payable	148.81	13,812.16
10-150 Corp-Utilities	02/04/2026	Bill		Nicor Gas	27834910005, 245 West 1st	Accounts Payable	0.00	13,812.16
10-150 Corp-Utilities	02/04/2026	Bill		Nicor Gas	1392453402, 382 N Center	Accounts Payable		13,812.16
10-150 Corp-Utilities	02/14/2026	Bill		Nicor Gas	37834810004, 263 W 2nd	Accounts Payable		13,812.16
10-150 Corp-Utilities	02/14/2026	Bill		Nicor Gas	27834910005, 245 West 1st	Accounts Payable	138.90	13,951.06
10-150 Corp-Utilities	02/14/2026	Bill		Nicor Gas	1392453402, 382 N Center	Accounts Payable	0.00	13,951.06
10-150 Corp-Utilities	02/24/2026	Bill		Commonwealth Edison	198 N LINCOLN STREET ACCT 9752989000	Accounts Payable	0.00	13,951.06
10-150 Corp-Utilities	02/24/2026	Bill		Commonwealth Edison	382 N CENTER STREET ACCT 7748100100	Accounts Payable	32.97	13,984.03
Total for 10-150 Corp-Utilities							\$320.68	
10-195 Corp-Misc Expense								
Beginning Balance								298.18
Total for 10-195 Corp-Misc Expense								
10-200 Corp-Maint/Building								
Beginning Balance								18,562.53
Total for 10-200 Corp-Maint/Building								
10-210 Corp-Maint/Equipment								
Beginning Balance								3,656.97
10-210 Corp-Maint/Equipment	02/14/2026	Bill		Sistek Sales & Service	inv163175	Accounts Payable	149.52	3,806.49
Total for 10-210 Corp-Maint/Equipment							\$149.52	
10-220 Corp-Maint/Buildings								
Beginning Balance								1,254.21
Total for 10-220 Corp-Maint/Buildings								
10-225 Corp-Operating Supplies								
Beginning Balance								2,300.81
10-225 Corp-Operating Supplies	02/03/2026	Bill		Whitmore Ace Hardware	DECEMBER SUPPLIES	Accounts Payable	130.82	2,431.63
10-225 Corp-Operating Supplies	03/03/2026	Bill		Whitmore Ace Hardware	DECEMBER SUPPLIES	Accounts Payable	11.79	2,443.42
Total for 10-225 Corp-Operating Supplies							\$142.61	

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DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ITEM SPLIT ACCOUNT FULL NAME	AMOUNT	BALANCE
10-226 Corp-Fuel								
Beginning Balance								2,485.00
10-226 Corp-Fuel	02/04/2026	Bill		Casey's	Fuel	Accounts Payable	0.97	2,485.97
Total for 10-226 Corp-Fuel							\$0.97	
10-300 Corp-Equipment Purchase								
Beginning Balance								1,730.65
Total for 10-300 Corp-Equipment Purchase								
10-340 Corp-Payroll Taxes								
Beginning Balance								60.84
Total for 10-340 Corp-Payroll Taxes								
20-103 Rec-Consultant Fees								
Beginning Balance								2,999.97
20-103 Rec-Consultant Fees	02/28/2026	Check	9725	Jolene Trost	FEBRUARY PAY	Midland State Bank - Checking 2	333.33	3,333.30
Total for 20-103 Rec-Consultant Fees							\$333.33	
20-105 Rec-Dues								
Beginning Balance								1,380.51
Total for 20-105 Rec-Dues								
20-106 Rec-Misc								
20-106 Rec-Misc	02/25/2026	Bill		Elan Financia Services	ROB- ROSEONLY.COM	Accounts Payable	281.82	281.82
20-106 Rec-Misc	02/25/2026	Bill		Elan Financia Services	INTEREST/DIFF	Accounts Payable	27.72	309.54
Total for 20-106 Rec-Misc							\$309.54	
20-135 Rec-Telephone								
Beginning Balance								1,865.34
Total for 20-135 Rec-Telephone								
20-140 Rec-Office Supplies								
Beginning Balance								1,592.50
20-140 Rec-Office Supplies	02/25/2026	Bill		Elan Financia Services	amazon supplies purchase	Accounts Payable	99.23	1,691.73
Total for 20-140 Rec-Office Supplies							\$99.23	
20-150 Rec-Onsite Programs								
Beginning Balance								179.56
Total for 20-150 Rec-Onsite Programs								
20-155 Rec-Programs Supplies								
Beginning Balance								1,006.87
Total for 20-155 Rec-Programs Supplies								
20-165 Rec-Utilities								
Beginning Balance								12,222.21
20-165 Rec-Utilities	02/04/2026	Bill		Nicor Gas	37834810004, 263 W 2nd	Accounts Payable	148.82	12,371.03
20-165 Rec-Utilities	02/04/2026	Bill		Nicor Gas	27834910005, 245 West 1st	Accounts Payable		12,371.03
20-165 Rec-Utilities	02/04/2026	Bill		Nicor Gas	1392453402, 382 N Center	Accounts Payable	0.00	12,371.03
20-165 Rec-Utilities	02/14/2026	Bill		Nicor Gas	37834810004, 263 W 2nd	Accounts Payable		12,371.03

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BRAIDWOOD PARK DISTRICT

February 3-March 3, 2026

DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ITEM SPLIT ACCOUNT FULL NAME	AMOUNT	BALANCE
20-165 Rec-Utilities	02/14/2026	Bill		Nicor Gas	27834910005, 245 West 1st	Accounts Payable	138.90	12,509.93
20-165 Rec-Utilities	02/14/2026	Bill		Nicor Gas	1392453402, 382 N Center	Accounts Payable	0.00	12,509.93
20-165 Rec-Utilities	02/24/2026	Bill		Commonwealth Edison	198 N LINCOLN STREET ACCT 9752989000	Accounts Payable	0.00	12,509.93
20-165 Rec-Utilities	02/24/2026	Bill		Commonwealth Edison	382 N CENTER STREET ACCT 7748100100	Accounts Payable	32.98	12,542.91
Total for 20-165 Rec-Utilities							\$320.70	
20-170 Rec-Maint Grounds								
Beginning Balance								8,965.07
20-170 Rec-Maint Grounds	02/14/2026	Bill		LRS	ps695083	Accounts Payable	220.00	9,185.07
20-170 Rec-Maint Grounds	02/14/2026	Bill		LRS	ps695083	Accounts Payable	220.00	9,405.07
Total for 20-170 Rec-Maint Grounds							\$440.00	
20-175 Rec-Maintenance Building								
Beginning Balance								1,456.14
Total for 20-175 Rec-Maintenance Building								
20-200 Rec-Operating Supplies								
Beginning Balance								2,098.08
20-200 Rec-Operating Supplies	02/03/2026	Bill		Whitmore Ace Hardware	DECEMBER SUPPLIES	Accounts Payable	130.83	2,228.91
20-200 Rec-Operating Supplies	02/25/2026	Bill		Elan Financia Services	Josh, SIMPLISAFE	Accounts Payable	65.98	2,294.89
20-200 Rec-Operating Supplies	03/03/2026	Bill		Whitmore Ace Hardware	DECEMBER SUPPLIES	Accounts Payable	11.79	2,306.68
Total for 20-200 Rec-Operating Supplies							\$208.60	
20-300 Rec-Equipment Purchase								
Beginning Balance								1,978.97
Total for 20-300 Rec-Equipment Purchase								
20-310 Rec-Site Improvements								
Beginning Balance								760.00
Total for 20-310 Rec-Site Improvements								
20-340 Rec-Payroll Taxes								
Beginning Balance								60.84
Total for 20-340 Rec-Payroll Taxes								
30-300 Liab Ins- Liability								
Beginning Balance								22,632.00
30-300 Liab Ins- Liability	02/14/2026	Bill		Illinois Public Risk Fund	acct 124500000	Accounts Payable	901.00	23,533.00
Total for 30-300 Liab Ins- Liability							\$901.00	
30-305 Work Comp								
Beginning Balance								1,802.00
Total for 30-305 Work Comp								
Total for 30-300 Liab Ins- Liability with sub-accounts								
Total for 30-300 Liab Ins- Liability with sub-accounts							\$901.00	
40-400 Audit-Accounting Services								
Beginning Balance								2,100.00
Total for 40-400 Audit-Accounting Services								

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 February 3-March 3, 2026

DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ITEM SPLIT ACCOUNT FULL NAME	AMOUNT	BALANCE
50-100 Bond Payment								
Beginning Balance								42,777.50
Total for 50-100 Bond Payment								
50-103 Bond Principal								
Beginning Balance								4,977.13
Total for 50-103 Bond Principal								
Total for 50-100 Bond Payment with sub-accounts								
60-100 Cap-New Equipment								
Beginning Balance								4,123.00
Total for 60-100 Cap-New Equipment								
60-110 Cap-Site Improvements								
Beginning Balance								14,520.50
Total for 60-110 Cap-Site Improvements								
66000 Payroll Expenses								
Taxes								
Beginning Balance								3,646.42
Taxes	02/15/2026	Payroll Check	9719	Justin D. Stellano	Employer Taxes	Midland State Bank - Checking 2	68.22	3,714.64
Taxes	02/15/2026	Payroll Check	9720	Brian Stellano	Employer Taxes	Midland State Bank - Checking 2	74.81	3,789.45
Taxes	02/28/2026	Payroll Check	2724	Brian Stellano	Employer Taxes	Midland State Bank - Checking 2	74.83	3,864.28
Taxes	02/28/2026	Payroll Check	2723	Justin D. Stellano	Employer Taxes	Midland State Bank - Checking 2	66.96	3,931.24
Total for Taxes							\$284.82	
Wages								
Beginning Balance								28,320.25
Wages	02/15/2026	Payroll Check	9719	Justin D. Stellano	Gross Pay - This is not a legal pay stub	Midland State Bank - Checking 2	418.50	28,738.75
Wages	02/15/2026	Payroll Check	9720	Brian Stellano	Gross Pay - This is not a legal pay stub	Midland State Bank - Checking 2	459.00	29,197.75
Wages	02/28/2026	Payroll Check	2724	Brian Stellano	Gross Pay - This is not a legal pay stub	Midland State Bank - Checking 2	459.00	29,656.75
Wages	02/28/2026	Payroll Check	2723	Justin D. Stellano	Gross Pay - This is not a legal pay stub	Midland State Bank - Checking 2	410.75	30,067.50
Total for Wages							\$1,747.25	
Total for 66000 Payroll Expenses with sub-accounts							\$2,032.07	