

PARK DISTRICT OF OAK PARK
Regular Park Board Meeting
Hedges Administrative Center
218 Madison Street, Oak Park, Illinois 60302
Thursday, October 16, 2025, 7:30pm

AGENDA

- I. Call to Order/Roll Call**
- II. Approval of Agenda**
- III. Visitor/Public Comment**
Each person is limited to three minutes. The Board sets a limit of 30 minutes for public comments.
- IV. Consent Agenda**
 - A. Cash and Investment Summary***
 - B. Warrants and Bills***
 - C. Minutes***
 - D. 2026 Committee & Board Meeting Calendar***
 - E. Disposal Ordinance 2025-10-16**
- V. Staff Reports**
 - A. Executive Director's Report***
 - B. Updates and Information***
 - C. Revenue/Expense Status Reports***
- VI. Old Business**
 - A. Recreation and Facility Program Committee – Commissioner Lentz**
 - B. Administration and Finance Committee – Commissioner Wollmuth**
 1. 2026 Budget and Appropriation Ordinance Update*
 2. Audit Engagement Letter*
 - C. Parks and Planning Committee – Commissioner Worley-Hood**
 1. Cheney Mansion Geo-Thermal Contract Update - Reject Bids
- VII. New Business**
 - A. Discussion on VOP/Rehm Lot
 - B. Austin Gardens Trust Distribution
- VIII. Commissioner's Comments**

Commissioner Lentz
Commissioner Wollmuth
Commissioner Worley-Hood
Commissioner Onayemi
President Porreca
- IX. Closed Session**
- X. Adjournment**

**Information attached. | **Information to be provided at/prior to the meeting. | Update/Recap – verbal report to be provided at the meeting, no materials attached.*

AGENDA COMMENTS
Regular Park Board Meeting
Thursday, October 16, 2025, 7:30pm

I. Call to Order/Roll Call

II. Approval of Agenda (Voice Vote)

No additions to the Agenda are anticipated at this time.

III. Visitor/Public Comment

IV. Consent Agenda – Commissioner Wollmuth

Commissioner Wollmuth: Motion of the Board for approval of the Consent Agenda, which includes:

- *the Cash and Investment Summary and Warrants and Bills for the month of September 2025;*
- *approval of the Minutes from the Continued Regular Board Meeting from September 4, 2025, Committee of the Whole Meeting from September 4, 2025, and Regular Board Meeting from September 11, 2025;*
- *approval of the 2026 Committee & Board Meeting Calenda; and*
- *approval of the Disposal Ordinance 2025-10-16.*

V. Staff Reports

A. Executive Director’s Report*

B. Updates and Information*

C. Revenue/Expense Status Reports*

VI. Old Business

A. Recreation and Facility Program Committee – Commissioner Lentz

B. Administration and Finance Committee – Commissioner Wollmuth

1. Budget and Appropriation Ordinance Update*

Commissioner Wollmuth: I move that the Board recommend staff release the 2026 Budget and Appropriation Ordinance for the 30-day public inspection period.

2. Audit Letter of Engagement Approval*

Commissioner Wollmuth: I move that the Board approve the Lauterbach and Amen’s proposal for auditing services for the years 2025-2027, in an amount not to exceed \$61,200.

C. Parks and Planning Committee – Commissioner Worley-Hood

1. Cheney Mansion Geo-Thermal Contract Update - Reject Bids

Commissioner Worley-Hood: I move that the Board reject the three bids submitted for the Cheney Mansion geothermal project.



VII. New Business

Discussion on VOP/Rehm Lot
Austin Gardens Trust Distribution

VIII. Commissioner's Comments

Commissioner Lentz
Commissioner Wollmuth
Commissioner Worley-Hood
Commissioner Onayemi
President Porreca

IX. Closed Session

X. Adjournment

**Park District of Oak Park
Continued Regular Board Meeting from August 21, 2025
John Hedges Administrative Center
218 Madison Street
Oak Park, Illinois 60302**

Thursday, September 4, 2025

Minutes

The meeting was called to order at 7:30pm.

I. ROLL CALL

Present: Commissioners Lentz, Onayemi, Wollmuth, Worley-Hood, and President Porreca.

Absent: None.

Park District Staff Present: Jan Arnold, Executive Director; Ann Marie Buczek, Director of Marketing and Community Engagement; Mitch Bowlin, Director of Business Operations; Maureen McCarthy, Deputy Director of Recreation; Bill Hamilton, Superintendent of Properties & Planning; Nelson Acevedo, Director of Properties & Planning; Roger Oney, Properties & Planning; and Karen Gruszka, Executive Assistant.

Others: None.

II. APPROVAL OF AGENDA

The motion was passed by a roll call vote of 5:0.

III. OLD BUSINESS

- A. CRC Solar PV and Canopy Installation – A motion was made by Commissioner Worley-Hood and seconded by Commissioner Wollmuth to approve the contract with Windfree Wind & Solar Energy Design Co. from Chicago, IL in the amount of \$518,403 for Solar PV and canopy installation at the Park District of Oak Park’s Community Recreation Center and to give the Executive Director permission to sign the contract.

Staff and Commissioner Wollmuth attended the variance meeting at the Village of Oak Park where the zoning change was presented to their board of trustees and received 7-0 approval to pass the zoning. The only item left now is to work with ComEd to see how close we can get to the lines which will dictate how many rows we will be able to do. The Board asked if we needed to update the contract to specifically say the exact location of the solar and were assured the contract’s language was correct. The Board was informed that depending on the rows, the price may differ slightly and finally they were informed the PDOP would be applying for the rebate of \$422,000 shortly. **The motion was passed by a roll call vote of 5:0.**

IV. NEW BUSINESS – None.

V. CLOSED SESSION – None.

VI. ADJOURNMENT

At 7:35pm, a motion was made by Commissioner Lentz and seconded by Commissioner Wollmuth to adjourn the Continued Regular Board Meeting from August 21, 2025. **The motion was passed by a voice vote of 5:0.**

Secretary
Board of Park Commissioners

October 16, 2025
Date

President
Board of Park Commissioners

October 16, 2025
Date

**Park District of Oak Park
Committee of the Whole Meeting
John Hedges Administrative Center
218 Madison Street
Oak Park, Illinois 60302**

Thursday, September 4, 2025

Minutes

The meeting was called to order at 7:35pm.

I. ROLL CALL

Present: Commissioners Lentz, Onayemi, Wollmuth, Worley-Hood, and President Porreca.

Absent: None.

Park District Staff Present: Jan Arnold, Executive Director; Mitch Bowlin, Director of Business Operations; Maureen McCarthy, Deputy Director of Recreation; Ann Marie Buczek, Director of Marketing & Community Engagement; Bill Hamilton, Superintendent of Properties and Planning, Nelson Acevedo, Director of Properties and Planning; Roger Oney, Properties & Planning; and Karen Gruszka, Executive Assistant

Others Present: None.

II. PUBLIC COMMENT

III. PARK AND PLANNING COMMITTEE

IV. ADMINISTRATION AND FINANCE COMMITTEE

- A. Community Service Award Discussion – Executive Director Arnold informed the Board that six individuals have been nominated for the Community Service Award. The Board agreed on the nominations and responded that the individuals are going to be proud of the work they have done and being honored by the District. **No action is needed by the Board on this item.**
- B. Elected Officials BBQ Update – Executive Director Arnold noted that the Elected Officials BBQ is scheduled for October 8, 2025, at Cheney Mansion. Sweet Baby Ray’s will be catering for the event. **No action is needed by the Board on this item.**
- C. Board of Commissioner’s General Practices Manual Update – Executive Director Arnold noted that the Park District’s elected Board of Commissioners use the General Practices Manual in their day-to-day workings with the Park District. As such, the manual was last approved in September 2024. Since the last approval, updates were made to the manual including the listing of current partnerships and the updating of the COW meetings which

will be taking place every month but July and August. **This item will be brought before the Board on the consent agenda at the September Regular Board Meeting.**

- D. Proposed 2024 Tax Levy – Mitch Bowlin informed the Board that the Park District funds part of its operations through property taxes. The Property Tax Extension Limitation Law (PTELL) limits the dollar amount of the tax levy increase to an amount no greater than the consumer price index (CPI) or 5%, whichever is less. Staff are budgeting for a 4.4% increase as discussed with the Board during the Capital Improvement Plan review. Discussion took place on the possible differences we could expect and how the other entities are working with possible changes forthcoming. Also noted were the federal cuts that schools, libraries, and townships social services are experiencing. The Board noted with the work that we have put into our budgets that we are in the best position we could plan for. **No action is needed by the Board on this item.**

V. RECREATION AND FACILITY PROGRAM COMMITTEE – None.

VI. NEW BUSINESS – The Board discussed possibly combining the upcoming budget meetings to one night as one of the members wouldn't be able to attend both meetings. It was suggested for both meetings to take place on one night, October 9. All were in agreement of the combining of the meetings to one night.

VII. CLOSED SESSION – None.

VIII. ADJOURNMENT

At 7:44pm, the Committee of the Whole meeting was adjourned. **The motion was passed with a voice vote of 5:0.**

Secretary
Board of Park Commissioners

President
Board of Park Commissioners

October 16, 2025
Date

October 16, 2025
Date

**Park District of Oak Park
Regular Park Board Meeting
John Hedges Administrative Center
218 Madison Street
Oak Park, Illinois 60302**

Thursday, September 11, 2025

Minutes

The meeting was called to order at 7:30pm.

I. ROLL CALL

Present: Commissioners Lentz, Onayemi, Wollmuth, and President Porreca. Absent: Commissioner Worley-Hood.

Park District Staff Present: Jan Arnold, Executive Director; Ann Marie Buczek, Director of Marketing and Community Engagement; Bill Hamilton; Superintendent of Properties and Planning; Maureen McCarthy, Deputy Director of Recreation; Mitch Bowling, Director of Business Operations; Roger Oney, Parks & Planning; and Karen Gruszka, Executive Assistant.

Others: Steven Struth.

II. APPROVAL OF AGENDA

The motion was passed by a roll call vote of 4:0

III. VISITOR/PUBLIC

Steven Struth - Mr. Struth stated he was there to discuss the changes to the field space allotted to St. Giles School as they have been denied field space they have historically used in the past. He then said he wanted to compliment the Board for what they have done in the past and present and for all they have provided the residents. The Deputy Director of Recreation and the Superintendent of Properties and Planning discussed the scheduling with Mr. Struth outside the meeting when he was done speaking.

IV. CONSENT AGENDA

A motion was made by Commissioner Wollmuth and seconded by Commissioner Lentz to approve the Cash and Investment Summary and Warrants and Bills for the month of August 2025; approval of the Minutes from the Regular Park Board Meeting from August 21, 2025; approval of Disposal Ordinance 2025-09-11; and approval of the Board of Commissioners General Practices Manual.
The motion was passed by a roll call vote of 4:0.

V. STAFF REPORTS

A. Executive Director's Report – In addition to the Executive Director Report (which is included in the Board Packet), Executive Director Arnold noted Frank Lloyd Wright Races are scheduled for Sunday, October 19. Please spread the word that we are looking for volunteers. We are signing up for the Legal Symposium where we get information on new legislation and asked the Board to please let her know if they would like to attend. Fall Fest is scheduled for

Sunday, September 21, the weekend we will be returning from the NRPA conference. The Barrie Park Master Plan meeting scheduled on Tuesday, September 23.

B. Updates and Information – Written report included in the Board Packet.

C. Revenue/Expense Status Reports – No questions asked.

VI. OLD BUSINESS

A. Recreation and Facility Program Committee

1. NRPA Update – Next week, three board members and seven staff will be attending the NRPA Conference. It is filled with great educational opportunities, and we will have a full schedule with the Gold Medal events, which we are a finalist. Along with the announcement of the Gold Medal winners, announcements of CAPRA accreditation and winners of the Best of the Best will also take place. Jan will be presenting on the CRC build in a session at the conference. She reminded everyone to download the App on their phones to plan their schedule accordingly. **No Board action is required on this item.**

B. Administration and Finance Committee – None.

C. Parks and Planning Committee - None.

VII. NEW BUSINESS – None.

VIII. COMMISSIONER'S COMMENTS

Commissioner Worley-Hood: Absent.

Commissioner Onayemi: No comment.

Commissioner Wollmuth: Attended the Humbolt Park tour mentioning there were some stunning native plantings along with waterways, very utilitarian and beautiful, and stated it was a great asset to have nearby. His wife also took part in the mini-Oak Park triathlon that uses our pool and had a wonderful experience with staff.

Commissioner Lentz: Had family in town who visited Andersen Park and were very complimentary of the updated park.

President Porreca: Attended a reception of University of Illinois alumni for elected officials at Cheney Mansion and stated that many commented on what a beautiful venue it was, and she wanted to make sure she passed that along to staff. Jan and Kassie attended the COG meeting and discussion took place on vaping and drugs and drugs in the community as well as collaboration on potential ICE visits to community.

IX. CLOSED SESSION - None.

X. ADJOURNMENT

At 7:46 pm, the Regular Board Meeting was adjourned. **The motion was passed by a voice vote of 4:0.**

Secretary
Board of Park Commissioners

October 16, 2025

Date

President
Board of Park Commissioners

October 16, 2025

Date



Committee of the Whole Meeting - First Thursday of the month (unless noted) Hedges Administrative Center, 218 Madison 7:00PM (unless noted)

Regular Park Board Meeting - Third Thursday of the month (unless noted) Hedges Administrative Center, 218 Madison 7:00PM (unless noted)

- COW Meeting
- Board Meeting
- Budget Meeting / Hearings
- Release / Publication Date
- Annual Meeting

January calendar grid with meeting dates highlighted: 8, 15, 22, 23, 24, 29, 30, 31.

February calendar grid with meeting dates highlighted: 5, 12, 19, 26.

March calendar grid with meeting dates highlighted: 5, 12, 19.

April calendar grid with meeting dates highlighted: 2, 16.

May calendar grid with meeting dates highlighted: 7, 14, 21.

June calendar grid with meeting dates highlighted: 4, 16, 18.

July calendar grid with meeting dates highlighted: 16, 23.

August calendar grid with meeting dates highlighted: 20.

September calendar grid with meeting dates highlighted: 3, 17, 29, 30.

October calendar grid with meeting dates highlighted: 1, 8, 15, 16, 22, 29.

November calendar grid with meeting dates highlighted: 5, 12, 19.

December calendar grid with meeting dates highlighted: 3, 17.

JANUARY
8 - COW Meeting
15 - Board Meeting
29-31 - IPRA Conference

FEBRUARY
5 - COW Meeting
19 - Board Meeting

MARCH
5 - COW Meeting
19 - Board Meeting

APRIL
2 - COW Meeting
8 - Park District Birthday
16 - Board Meeting

MAY
7 - Annual / COW Meetings
21 - Board Meeting

JUNE
4 - COW Meeting
16 - Board Retreat
18 - Board Meeting

JULY
No COW Meeting
16 - Board Meeting

AUGUST
No COW Meeting
20 - Board Meeting

SEPTEMBER
3 - COW Meeting
17 - Board Meeting
9/29-10/1 - NRPA Conference

OCTOBER
1 - NRPA Conference
8 - COW/Budget Session #1 Meeting
15 - Board Meeting/Budget Session #2 Meeting
16 - Release of draft budget to the public (30 days)
29 - Publish Notice of Hearing

NOVEMBER
5 - COW Meeting / Truth in Taxation Act Hearing
12 - Publish Notice of Hearing
19 - Board Meeting / Budget Hearing

DECEMBER
3 - COW Meeting
17 - Regular Meeting

PARK DISTRICT OF OAK PARK

ORDINANCE NO. 2025-10-16

AN ORDINANCE AUTHORIZING DISPOSAL OF PERSONAL PROPERTY
OWNED BY THE PARK DISTRICT OF OAK PARK

WHEREAS, in the opinion of the Park District of Oak Park, it is no longer necessary, useful, or in the best interests of the Park District to retain ownership of the personal property described in this Ordinance; and

WHEREAS, it has been determined by the President and the Board of Commissioners of the Park District of Oak Park to dispose of said personal property in the manner described in this Ordinance;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Commissioners of the Park District of Oak Park, Cook County and State of Illinois, as follows:

Section 1. Recitals. The foregoing recitals are hereby incorporated into this Ordinance as findings of the President and Board of Commissioners.

Section 2. Disposal of Surplus Property. The President and Board of Commissioners find that the personal property described in Exhibit A attached to this Ordinance and by this reference incorporated into this Ordinance (the “Surplus Property”) is no longer necessary or useful to the Park District, and thus the Executive Director of the Park District is hereby authorized to direct the sale or disposal of the Surplus Property in the manner most appropriate to the Park District. The Surplus Property shall be sold or disposed of in “as is” condition.

Section 3. Effective Date. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

PASSED this 16th day of October 2025

AYES:

NAYS:

ABSENT:

APPROVED this 16th day of October 2025.

By: _____
Kassie Porreca, Park Board President

ATTEST:

Sandy Lentz, Secretary

(See Other Side)

DESCRIPTION OF SURPLUS PROPERTY

- 1 - Discovery Garden Hand Pump
- 2 - (un-inflatable) Wibit water polo goals
- 3 - (un-inflatable) Wibit canoes
- 1 - Balance Beam (Top only)
- 1 - Mini round trampoline
- 1 - Mini Freezer
- 20 - AED Batteries
- 20 - Packs of AED Pads
- 3 - Pickleball Court Mats
- 1 - Artic Air Commerical Freezer, Model #; AWF25
- 11 - Infant CPR Manikins

Carpet pieces, there are a number of them in the main lobby entrance to the GRC. These are pieces of runners.



Executive Director's Report

From the desk of Jan Arnold

Thursday, October 10, 2025

1. **Upcoming Board Meetings** – The October Regular Board Meeting is scheduled for Thursday, October 16, 2025, at 7:30pm. The November Committee of the Whole Meeting is scheduled for Thursday, November 6, 2025, at 7:30pm. The November Regular Board Meeting is scheduled for Thursday, November 20, 2025, at 7:30pm. All meetings will take place at the John Hedges Administrative Center. At the end of my report, there are some events you may consider stopping by.
2. **Gold Medal** – The American Academy for Park and Recreation Administration (AAPRA), in partnership with the National Recreation and Park Association (NRPA), awarded the Park District of Oak Park the Gold Medal award at the NRPA conference on September 19. We are all extremely proud of this highest honor for the District as well as for the community! Check out our video: <https://youtu.be/v0OYgZFF4Lg>
3. **Best of the Best** – The Park District of Oak Park was recognized and awarded with the Best of the Best Green Practices Award for the 10th year in a row as well as the winning of the Arts Award for our partnership with Festival Theatre. The presentation of the awards will be held on Friday, October 24 at Chevy Chase in Wheeling; we have two Board members, five staff, and Peter Andersen and Martha Moylan of Festival Theatre attending to accept the awards.
4. **Distinguished Accreditation** – The Illinois Distinguished Accreditation review took place on September 25 at the Hedges Administrative Center. To receive accreditation, an agency must receive a score of 480, with a score of 500 being a perfect score; there is the ability to score some bonus points during the review as well. The PDOP scored 502.21, a testament to the hard work of staff's daily efforts!
5. **CAPRA Accreditation** – The CAPRA review took place the first week of May with the PDOP meeting 100% of the standards. The PDOP was recognized at NRPA and the next accreditation will be 2030.
6. **Frank Lloyd Wright (FLW) Race** – This year's FLW race will take place Sunday, October 19, 2025. The race will include a 5K Run/Walk, 10K Run, a Youth Mile for ages 6-14, and new this year there will be a Lil Runners 50-yard dash for 3-5 and will begin just east of the high school on Ontario & Elmwood. All registered runners for the 10K, 5K, and youth mile will receive a long-sleeve FLW t-shirt to add to their collection. Staff are also looking for volunteers for the event. For additional information on how to be a volunteer visit: [FLW Races Volunteer Information](#) .
7. **Field Center Project** – A construction meeting was held on October 7. The excavation contractor requested additional space to store soils on-site in preparation for footing excavation to begin. An additional 20 x 30ft area was identified and incorporated into the construction site. Excavation work has been delayed until the epoxy coated rebar arrives. It was expected to arrive between 10/13-10/17. The concrete contractor and the Rammed Earth Contractor will be preparing their separate mock-ups at the Houch's (concrete) yard. Based on our last meeting, they will have a cooperative relationship and provide good communication to coordinate work. The Rammed Earth Contractor has prepared three design mixes and had them tested for strength, two of the designs were

successful and passed the strength test. The concrete contractor will produce three mock-ups to test out three colors so that the best color choice can be made. Leibe has received a good price regarding timber work on the roof due to lower material pricing. This will have a downward effect on the overall project budget. We are expecting an updated budget and schedule by October 11 from the contractor. Unofficially, we expect the project to carry into mid-June 2026. The Park District will be handling purchasing FFE items such as furniture and acoustic curtain panels for the room divider and stage. There will be additional work required per the partial MWRD permit including enhanced storm water management, requiring additional design work by Terra and the contractor. Regular Construction meetings have been moved to Tuesday mornings from Monday.

8. **Andersen Park Improvements** – The Anderson Project is nearing completion. The playgrounds, fitness and spray pad have been installed. Forever Lawn turf has been installed. Paver retaining walls at the new northwest side entrance have been installed. Drainpipes, catch basins, and the connection to the village sewer system have been completed. Concrete walks and deck have been completed. The two abandoned light poles have been removed. Landscaping has been taking place, the earth work for the rain gardens has been completed, beds cleared, top soil has been installed, and grass seed planted. Plantings are taking place under Patti Staley’s direction. Decorative stones were scheduled to be in by October 11. The spray pad was scheduled to be tested on October 10. Remaining work is expected to be substantially completed by October 17. However, there are some interior decorative fences that will be delayed and will be installed by the first week of November. This will not delay the park opening.
9. **Cheney Mansion Geothermal Well Project** – The Geothermal Well installation part of the Cheney Geothermal Project was completed over the summer. Restoration work on the well field has been completed, as well as the removal of one tree, site grading, and installation of the paver walk. Grass seeding has been accomplished. Restoration of the garden area is being planned and will take place next spring. The Cheney Mansion Geothermal HVAC installation project went out to bid on Demand Star on September 18. A mandatory pre-bid walk through took place on September 23 and the bid opening took place on October 9 at 10:00am. Three bids were received out of five companies that attended the pre-bid walk through. The base bid included installation of all HVAC equipment necessary to heat and cool the first and third floors. An Alternate was included to install all equipment necessary to heat and cool the second floor. All Base Bids were significantly over the total project budget. Staff and Mark Nussbaum, the engineer on the project, discussed possible paths forward. The submitted bids will be rejected. A new bid will be prepared and advertised on January 7, with a bid opening on January 28 with possible approval on February 5. The project will feature a new design utilizing less expensive equipment and ductwork, a base bid, and two alternates for the second and third floor work.
10. **Longfellow Park Improvement** – The PDOP received a \$600,000 OSLAD for park improvements to include a new playground, splash pad, pickleball courts, etc. The project bid was scheduled to open on October 10 and a bid opening to be held on October 30. Staff are planning to present lowest responsible and responsive bidder’s proposal to the Board for discussion and approval at the November COW and the Regular Board Meeting.
11. **CRC Solar Project** – The Park District has entered into a contract agreement with Windfree Solar following the Park Board’s approval at the Continued Board Meeting on September 4. A kick-off meeting took place with Windfree Solar, engineer, Charlie Saville, and PDOP staff on September 23. The schedule has been changed for substantial completion to take place by June 15, 2026. The Park District has also entered into an agreement with Energy Tax Savers to apply for a federal grant that

could be valued at 30 to 50 percent of the total project cost if certain US equipment sourcing percentages are met. Windfree is working on a project schedule and starting design process.

12. **Rehm Pool Project** – The Park District hired Perkins & Will (PW) to complete a Rehm Pool Master plan in 2023. We received the IDPH permit on November 7 and notified the project team as soon as we received it. The contractor has completed pool tiling work, gutter grate system has been completed off-site and brought on-site. Pool painting is taking place and is targeted to be complete by October 14. In the filter room, a separation tank has been completed, and additional plumbing work was performed. Staff are planning to fill the pool and have it operational between 10/18-10/22 with IDPH to be scheduled on-site on October 24. Ornamental fencing and landscape work to take place after the pool painting is completed.
13. **Splash pads** – All splash pads are closed as of October 9 and will be winterized in the coming weeks.

Calendar of Events

Sept. 19-28, 2025 - Fall Mum & Bulb Sale Pick-up, Oak Park Conservatory

Oct. 2, 2025 – Committee of the Whole Meeting / Hedges Administrative Center, 7:30pm

Oct. 3, 2025 – Drop-in Nature Center Hour, AGEEC, 12pm

Oct. 4, 2025 – Repair Café, Fox Center, 10am

Oct. 8, 2025 – Drop-in Nature Center Hour, AGEEC, 12pm

Oct. 9, 2025 – Budget Meetings Session #1 AND #2, Hedges Administrative Center, 7:30pm

Oct. 16, 2025 – Regular Board Meeting, Hedges Administrative Center, 7:30pm

Oct. 17, 2025 – Fright at Night, Oak Park Conservatory, 5:00pm

Oct. 19, 2025 – Frank Lloyd Wright Races, RCRC

Oct. 22, 2025 - Plant Help Desk, Oak Park Conservatory, Wednesdays 1:00-3:00pm

Oct. 24, 2025 - Trunk or Treat, Ridgeland Common Recreation Complex, 5:30pm-7:00pm

Oct. 25, 2025 - Paranormal Investigation, Pleasant Home, 7:00pm-9:00pm

Please visit the PDOP Website for online activities and programming.



OCTOBER 2025

Updates & Information

BUSINESS OPERATIONS

Finance

Mitch Bowlin, Director of Business Operations

- There was an attempted data breach at the Park District last week. Fortunately, the cyber security systems put in place with the help of Noventech worked exactly as intended and even though the breach was attempted outside of business hours, IT was notified immediately and there was no access to our systems. There were still some lessons learned, though, and Noventech is working to better secure our VPN system to prevent a similar attempt in the future.
- Cook County has still not provided an estimate on when second installment property tax bills will be available. Staff are still comfortable with existing fund balances from a cash flow perspective.
- New P-Cards have been distributed to staff with an expense management system to process the monthly spend.
- The initial stages of the 2026 Budget process are now complete. The Budget and Appropriation Ordinance was put out for a 30-day public inspection period, and approval will be requested at the November meeting. Staff will shortly begin working on preparing the budget for staff use.

Marketing & Communications

Ann Marie Buczek, Director of Marketing & Community Engagement

- Ongoing development of FLW marketing/community (M/C) engagement content including signage, digital and print content, and logo development for beanie and Lil' Runner giveaways.
- Created M/C content and materials to support Fall Fest.
- Designed program guide for Ulyssean Awards to assist SCOPRF.
- Designed promotional materials to support Gold Medal award including press release, digital and print marketing, and staff giveaways.
- Continued exploration of new federal ADA accessibility requirements for PDOP website.
- Continued second round of interviewing for Data Analyst position.
- Secured \$2,000 in sponsorship revenue for on-site booths at the FLW Races.

Guest Services

Scott Sekulich, Registration and Customer Support Manager

- Six additional financial assistance applications were approved.
- \$5,146.79 in scholarships were used in September.
- Twenty-seven dog park memberships were purchased/renewed in the month of September with seven being non-residents. We currently have 361 members.

Human Resources

Paula Bickel, Director of Human Resources & Risk Management

- HR staff worked the Annual Fall Fest on September 21, 2025. Great times had by all that attended.

- Actively recruiting for a Full-Time Data Analyst, Building Specialist, and General Maintenance Worker.
- Roger Oney was promoted to the Parks & Facilities Supervisor.
- Emily Franciszkowicz was promoted to Program Supervisor – Ice Arena.
- Trained new and rehired staff members in New Hire Orientation, Customer Service, First Aid, and CPR/AED.
- Offered Time Management training to fifteen staff members.
- Provided Just in Time Paycom training for various staff members.
- Conducted FT Benefit Orientation Sessions with newly hired full-time staff.
- Continued working on upgrading camera systems.
- District sponsored onsite flu shots.
- HR Director attended building bridges luncheon for government entities and non-profit organizations.
- HR staff attended Manager’s Meeting, Wellness Committee meeting, DEI Committee meeting, and Career Pathways Committee meeting.
- HR is reviewing recommended policy adjustments for personnel and safety polices for future Board review.
- HR staff worked with Paycom to implement position seats within the Human Resource Information System (HRIS).

PARKS AND PROPERTIES

Maintenance & Operations

Bill Hamilton, Superintendent of Properties & Planning

- We are very happy to report that Roger Oney has been hired to be our Parks & Facilities Supervisor. Roger’s main duties will include supervising and scheduling for our custodial team that is being built as well as the parks maintenance team.
- We are currently hiring for a General Maintenance position for the buildings team.
- The playground inspections have been completed.
- The GRC dance studio and second floor mezzanine have been prepped and painted.
- Security cameras at Rehm pool continue to be changed out with new units.
- The CRC annual fire inspection was completed on September 18.
- Cheney Mansion’s annual fire inspection was completed on October 2.
- The Cheney Mansion lawn where geothermal was installed has been prepped and seeded.
- The baseball fields at Lindberg have been edged, groomed, and will be getting new infield mix soon.
- The PACT applications opened on September 1 and closed on October 1.
- PACT Agreements will go out for groups to sign on October 15.
- The Longfellow Park Improvement project bid was scheduled to go out on October 10. The park district is working with PRI on this project. Bids are due on October 29.
- The legal bid for the Taylor Park Electrical Relocation was scheduled to go out on October 10. This project involves moving all electrical components from the underground bunker to an above ground cabinet, a much safer and dryer environment for this equipment. Bids are due on October 29.
- Staff have started to discuss the Cheney Mansion Exterior Painting Project that will take place in 2026. Project includes planning for lead paint removal, some carpentry repairs, and painting. The project may be broken into two phases based on scheduling and possible cost.

- The design phase of the CRC Solar Project is underway. Windfree Solar is planning a site visit to work out important details and will start acquiring materials and equipment. The project installation will begin in May of 2026 and be completed by mid-June of 2026. The park district has contracted with Energy Tax Savers to work on the grant rebate for the project. Depending on where materials are sourced, the grant could be valued at 30 to 50 percent of the total project cost.
- Currently, staff are researching and preparing for our first EV pick-up truck in 2026.

Historic Properties

Susan Crane, Historical Properties & Special Events Manager

Cheney Mansion

- September continued to be very busy with ten weddings in the month and three non-wedding private events. We will continue to wind down on our private events as we head into 4th quarter and increase our programming.
- Appointments for future events were very busy with 24 appointments throughout the month with 25% of those booking for future events. We also opened our 2027 calendar for weddings and booked three weddings. Bookings for weddings in 2026 look to be running slightly over budget at this point pending any cancellations.
- Program registration for fall has been good. Separating out our adult programs to just be Leisure and Lifestyle has made it easier for customers to find what we are doing as well as the two eblasts going out to our followers. As our calendar opens into four quarters from private events, we will continue to grow that revenue line.
- Fencing around the north garden came down in September, new pavers were put down making it more accessible and grass will be planted in October. New raised beds will be built and installed by Patti's team in spring 2026.

Pleasant Home

- September was also busy at Pleasant Home with six private events throughout the month as well as appointments of ten tours for future events.
- We were able to run more programs at Pleasant Home in September and had a great turnout for a Curious George themed family event and a Wine Tasting with Anfora. We partnered with a local musician and launched a new music program in early September to a very enthusiastic response with 25 attendees; we will be running this again in the Winter at Cheney.
- We continue to receive nice traffic for tours on Thursdays and Fridays and have received three new volunteers to join our docents with 2 more set to meet with our coordinators to set up scheduling. Marketing has been doing a push for docents in various outlets, and we continue to push in our bi-monthly eblast.

Community Events

- Movies in the Park wrapped up in September with a packed Scoville Park for a thoroughly "Wicked" evening. While Mother Nature tried to put a damper on it, we just had a small delay and picked up the movie where it left off much to the delight of the audience. There was a lot of clapping, cheering and of course singing!

Oak Park Conservatory

Patti Staley, Director of Horticulture and Conservatory Operations

- The Conservatory welcomed 1,793 visitors in the month of September.

- Fall Fest took place on Sunday, September 21 with over 2,000 visitors estimated. Incredible Bats engage visitors with their wildlife, visitors shopped the fall mum & bulb sale, and FOPCON offered activities for children in the Discovery Garden.
- The Plant Help Desk received nine requests for plant help.
- During September, there were two Rentals, six self-guided tours, and one photo shoot.
- Storytime had 25 participants.
- Toddler Exploration Time had 25 participants.
- Uncorked was sold out, with 101 in attendance.
- A free community plant and tool exchange was held with 45 in attendance.
- Fall mum & bulb sale kicked off, exceeding budget expectations.
- The horticulture team planted a pollinator garden at Cheney Mansion.
- A free lecture on Growing Garlic was held with 60 people.

RECREATION

Ridgeland Common Recreation Complex

Mike Baiardo, Superintendent of Special Facilities

Aquatics

- The Aquatics team has expanded use of the OPRF pool on Sundays throughout the 2025–2026 indoor/school season. This addition allows the District to offer three 90-minute lap swim sessions each Sunday.
- Lap swim participants may register for a full seven-week session or attend as one-day drop-ins. This expansion provides an additional 3.5 hours of lap swim per week compared to last year and allows staff to dedicate Fenwick Pool for swim lessons while using OPRF Pool for lap swim and aqua fitness programs.
- Lap swim participation growth has been driven by drop-in registrations. In Fall Session 1 (2025), there are 13 full registrants and 21 drop-in participants, compared to 12 total registrants in Fall Session 1 (2024).
- The Aqua Fitness program currently offers one class with 11 registrants, up from 10 last year.
- Aquatic swim lessons in Fall Session 1 (2025) conclude October 19, with Fall Session 2 beginning October 26. Total enrollment for Session 1 is 191 participants—33 more than last year.

Swim Lessons - Fall 1 Session	2025	2024
Adult Swim Lessons (Ages 14+)	30	22
StarTots (Ages 6–36 Months)	15	10
Stroke School (Ages 6–13)	13	18
Swim School (Ages 3–5)	58	57
Swim School (Ages 6–13)	75	51
Totals	191	158

- Aquatic Supervisor, Abby Sacks passed her CPRP exam in September.

Ice Arena

- The Ice Arena hosted the Back-to School Teen Night on September 12. The evening featured a *Wicked* theme with pizza for all 35 registered participants, an increase from 25 participants at last year’s September event.
- All Ridgeland Common Recreation Complex staff are preparing for Fright on Ice and Trunk or Treat on October 24, the Ice Arena’s largest annual special event.
- Staff held Parent/Player Ice Bears Meetings on Monday, September 29, to review expectations for parents and players, the code of conduct, and the program vision for the season. Attendance was strong and engagement was positive.
- The Ice Bears program includes five teams this season, one fewer than last year, with two 8U teams, two 10U teams, and one 12U team, totaling 82 players.
- Hockey Academy continues its program restructuring, with all entry-level players age five and under now starting in the Learn to Skate program under Snowplow Sam. This change, implemented in spring, has reduced Hockey Academy registrations for ages six and under while increasing Learn to Skate participation among ages two to five.
- Adult Hockey programs continue to grow, supported by equitable drop-in registration options. While not a major revenue driver, this structure allows more participants to experience the program. Drop-in registrations have nearly doubled from 66 in 2024 to 109 in 2025.

Hockey Academy - Fall 1 Session	2025 Registration	2025 Drop In	2024 Registration	2024 Drop In
Adult Hockey 101 & 201 (Ages 16+)	19	52	26	50
Adult Recreational Hockey (Ages 18+)	14	34	20	12
Adult Women’s Hockey (Ages 16+)	5	23	9	4
Advanced Hockey (Ages 8-14)	3	0	3	0
Learn to Play (Ages 6-12)	29	0	56	0
Learn to Play (Ages 4-6)	44	0	38	0
Jr Coaches - Hockey Academy	3	0	6	0
Totals	117	109	158	66
Annual Totals	226		224	

- Synchronized Skating Teams are in a rebuilding year following several skaters aging out. There are currently six participants in the Open Juvenile team and nine in the Aspire Synchro team — nine fewer total skaters than in 2024.
- Skate Academy continues to show growth, with Fall Session 1 reaching 381 participants — 28 more than in 2024.
- Freestyle session visits have increased significantly, with 862 visits recorded in September 2025 compared to 648 in September 2024. The large increase is more visits but also one less week of programming in September 2024 as the ice arena opened for programming the Monday after Labor Day. This year programming and drop-ins, like Freestyle started the day after Labor Day Holiday.

Skate Academy - Fall 1 Session	2025	2024
Adult Skating	47	44
Advanced Figure Skating	23	10
Figure Skating (Ages 8-18)	67	78
Jr Coaches - Skate Academy	6	0
Learn to Skate (Ages 6-15)	141	139
Synchro Teams	15	24
Learn to Skate (Ages 2-5)	82	58
Totals	381	353

Customer Service

- The last of our Guest Services college students have returned to school. All are interested in returning. One staff member from the pool has stayed on as a Guest Services representative.
- Guest Services has fully onboarded the new staff hired in August and early September.
- Guest Services is fully staffed at this moment.

Gymnastics & Recreation Center

Keith Kerrigan, Program & Operations Manager

- The GRC currently has 46 competitive team members to start the 2025-2026 competitive season.
- Keith Kohn was hired as the new head competitive team boys coach; he comes with years of competitive experience as well as international and collegiate competition experience.
- For the Fall 2025 session, Preschool Playtime has been added to Monday mornings from 10:15-11:45am. This now gives the GRC five days in a row of open playtime offerings.
- The GRC ran a special School Night Out open gym on September 19 from 7-9pm, in addition to our regular Parents' Night Out on September 26 from 6:30-9:30pm. Together, these entertained 34 registrants.

General Recreation

Joe Lilly, Program Manager

Afterschool/Teens

- The Creepy Crawl kicked off our Halloween programming on October 3 at Austin Garden, serving 150 people.

Arts/Active Adults

- The Lifelong Learners memberships at the Dole Center hit the goal of 300 members.

Early Childhood

- The Cubhouse Indoor Playground Opened October 1 to give families indoor space to play at Stevenson.

Community Recreation Center

Chad Drufke, Program Manager

CRC

- As of October 6, we have 5,847 paid monthly CRC memberships. We also have 3,510 free track memberships and 681 free afterschool memberships. In total, we have 10,038 CRC memberships free or paid.
- We currently have 17 people registered for our October scheduled blood drive on October 25.
- The CRC afterschool program selected its 2025-26 school year afterschool committee. This year, we increased the committee from eight members to ten members. The committee members assist in planning of activities in the program as well as shadow our afterschool staff in learning work and life skills.
- We will be partnering once again this school year with the Community Mental Health Board along with their partners in offering workshops for the CRC after school attendees. Last year, some of the topics that were offered included vaping, gambling, goal setting, and journaling.

Sports/Martial Arts/Facility Attendants

- Staff reserved school gym sites for our upcoming winter 2026 youth basketball leagues. Once again, we will be utilizing D97 schools and OPRFHS for practice and/or game sites.
- Adult fall softball and soccer leagues will wrap up in early October as mother nature has been kind this fall with no rainouts.
- We have a total of six teams for the women's fall basketball league which takes place on Thursday nights at the CRC gym.
- Current registration for the 49th FLW races as of October 6 stands at 2,018 runners/walkers. The 2024 FLW race had a total of 2,005 runners/walkers.

Memo

To: Chris Wollmuth, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Arlene Pedraza, Accounting Manager

Cc: Jan Arnold, Executive Director
Mitch Bowlin, Director of Business Operations

Date: October 10, 2025

Re: 2026 Budget and Appropriations Ordinance Update



Statement

Per Board direction, staff reduced the tax year 2025 levy to a 4.4% increase over the 2024 levy and covered the budget deficit in the Special Recreation fund by a fund balance transfer from the Recreation Fund. This change reduced the capital transfer from \$3 million to \$2.85 million annually from 2026 – 2030.

Discussion

As a result of the decrease in capital transfer, the following changes were made to the capital budget:

- The geothermal project at the Conservatory was removed
- The HVAC work at GRC was moved from 2026 to 2028
- The tennis court resurfacing at Maple was moved from 2026 to 2028
- The boiler replacement at Rehm Pool was moved from 2026 to 2028
- Phase Two of the Rehm Pool Master Plan was delayed one year to begin in 2030 instead of 2029

In addition, based on bids that have occurred after the 2026 – 2030 Capital Improvement plan, the following additions were made to the Capital Budget:

- \$466,000 was added to the CRC capital line to cover the solar project that will extend into 2026
- The geothermal budget for Cheney Mansion was increased from \$450,000 to \$750,000
- \$200,000 of revenue was added for reimbursement from the Austin Trust for construction of the Austin Gardens Environmental Education Center

Conclusion

The Administration and Finance Committee recommend staff release the 2026 Budget and Appropriation Ordinance for the 30 day public inspection period.

Attached: 2026 Draft Budget and Appropriation Ordinance

**PARK DISTRICT OF OAK PARK
ORDINANCE NO. 2025-11-04**

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
OF THE PARK DISTRICT OF OAK PARK
FOR FISCAL YEAR BEGINNING JANUARY 1, 2026,
AND ENDING DECEMBER 31, 2026

WHEREAS, the Board of Commissioners of the Park District of Oak Park has determined the sums of money deemed necessary to defray all necessary expenses and liabilities of the Park District for the fiscal year beginning January 1, 2026, and ending December 31, 2026 (the “2026 Fiscal Year”) and such sums of money are appropriated by this Ordinance; and

WHEREAS, this Ordinance specifies the objects and purposes for which such appropriations are made and the amount appropriated for each object and purpose;

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Park District of Oak Park, Cook County, Illinois, as follows:

Section 1. Recitals. The foregoing recitals are incorporated into this Ordinance as findings of the Board of Commissioners.

Section 2. Adoption of Budget and Specifying Appropriations. The Board of Commissioners hereby adopts the Budget for the 2026 Fiscal Year and hereby specifies the objects and purposes for which appropriations are made for the 2026 Fiscal Year as set forth in Exhibit A attached to and by this reference incorporated into this Ordinance.

Section 3. Approval of Appropriation. The sums of money in the columns headed Appropriations in Section 2 of this Ordinance shall be and are hereby appropriated for the corporate purposes, the recreation purposes, the revenue facilities purposes, the historical museum purposes, the Cheney Mansion purposes, capital improvement purposes, health risk management purposes, the payment of liability insurance premiums, the payment for the annual audit by a

certified public accounting firm, the payments to a special recreation association being the West Suburban Recreation Association, and the payment of health insurance, as herein before specified, all in order to defray all necessary expenses and liabilities of the Park District for the 2026 Fiscal Year.

Section 4. Statement of Financial Matters. As provided in Section 4-4 of the Park District Code, 70 ILCS 1205/4-4, the Board of Commissioners states as follows:

- (1) That cash on hand estimated at the beginning of the 2026 Fiscal Year is \$18,030,002.
- (2) That the estimated cash expected to be received during the fiscal year from all sources of \$33,627,484.
- (3) That the estimated expenditures contemplated for the fiscal year are \$37,452,812.
- (4) That the estimated cash expected to be on hand at the end of the fiscal year is \$14,152,675.
- (5) That the estimated amount of taxes to be received during the year is \$13,136,425.

Section 5. Other Receipts and Revenue, Unexplained Balance. The receipts and revenue of the Park District derived from sources other than taxation and not specifically appropriated and all unexplained balance from the preceding fiscal years not required for the purposes for which they were appropriated and levied shall in part constitute the Corporate Fund and shall first be placed to the credit of such fund.

Section 6. Severability of Provisions. If any provision of this Ordinance is for any reason held invalid or unconstitutional, then the invalidity or unconstitutionality of that provision will not affect the validity if any other provision of this Ordinance.

Section 7. Effective Date. This Ordinance will be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED: this 20th day of November 2025.

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

APPROVED this 20th day of November 2025.

By: _____
Kassie Porreca, President
Board of Commissioners

ATTEST:

By: _____
Sandy Lentz, Secretary
Board of Commissioners

DRAFT

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

SECRETARY’S CERTIFICATE

I, Sandy Lentz, certify that I am Secretary of the Board of Commissioners of the Park District of Oak Park, Oak Park, Cook County, Illinois, and that as such official I am keeper of the records, ordinances, files, and seal of the Park District of Oak Park.

I also certify that the foregoing ordinance is a true and correct copy of the “BUDGET AND APPROPRIATION ORDINANCE FOR THE 2026 FISCAL YEAR” of the Park District of Oak Park, adopted at a duly called Regular Meeting of the Board of Commissioners of the Park District of Oak Park held at Oak Park, Illinois, within the Park District of Oak Park, at 7:30 p.m. on the 20th day of November 2025.

I also certify that the deliberations of the Board of Commissioners on the Park District of Oak Park on the adoption of said Ordinance were conducted openly, that the vote on the adoption was conducted openly, that said meeting was held in compliance with provisions of the Illinois Open Meeting Act and that the Board of Commissioners complied with all the provisions of that Act and with all rules and regulations of the Board of Commissioners.

November 20, 2025

Sandy Lentz, Secretary
Board of Park Commissioners

(SEAL)

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

CERTIFICATE OF TREASURER/CHIEF FISCAL OFFICER

I, David Wick, do hereby certify that I am duly appointed and acting Treasurer of the Board of Park Commissioners of the Park District of Oak Park, Cook County, Illinois, and that as such Treasurer, I am the Chief Fiscal Officer of the corporate authority of said Park District.

I do further certify that the estimated revenues of source anticipated to be received by the Park District of Oak Park, Cook County, Illinois for the fiscal year beginning on the 1st day of January 2026 and ending on the 31st day of December 2026 is as follows:

<u>Source</u>	<u>Amount</u>
Property Taxes	\$ 13,136,425
Fees and Charges	\$ 3,534,850
Intergovernmental	\$ 937,500
Rentals	\$ 804,863
Miscellaneous Income	\$ 765,585
Donations and Sponsorships	\$ 270,674
Other Financing Sources	\$ 6,161,594
Program Revenue	\$ 8,015,993
Total Revenue	\$ 33,627,484

I do further certify the estimated revenues by source anticipated to be received by the Park District of Oak Park, Cook County, Illinois for the fiscal year beginning on the 1st day of January, 2026 and ending on the 31st day of December, 2026 is true and correct.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the Treasurer and Chief Fiscal Officer of the Board of Park Commissioners of the Park District of Oak Park at Oak Park, Illinois on the 20th day of November 2025.

(Seal)

Chris Wollmuth, Treasurer
Board of Park Commissioners
Park District of Oak Park

ATTACHMENT A
 To the Budget and Appropriation Ordinance
 For Fiscal Year January 1, 2026 to December 31, 2026

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
EXPENDITURE SUMMARY		
Corporate Fund	\$ 8,406,247	9,667,185
I.M.R.F. Fund	\$ 286,500	329,475
Liability Fund	\$ 582,612	670,004
Audit Fund	\$ 30,300	34,845
Recreation Fund	\$ 12,275,982	14,117,378
Museum Fund	\$ 46,700	53,705
Special Recreation Fund	\$ 642,413	738,774
Special Facilities Fund	\$ 4,821,882	5,545,164
Insurance Fund	\$ 1,685,000	1,937,750
Capital Projects Fund	\$ 8,066,450	9,276,418
Cheney Mansion Fund	\$ 608,726	700,035
TOTAL BUDGET & APPROPRIATION	\$ 37,452,812	43,070,733

I. CORPORATE FUND

ADMINISTRATION

Salaries and Wages	\$ 1,147,360	1,319,464
Legal Services	\$ 78,500	90,275
Architectural Services	\$ 50,000	57,500
Legal Publications	\$ 1,500	1,725
Office Equipment Service	\$ 3,000	3,450
Computer (IT) Services	\$ 502,912	578,349
Township Interventionist	\$ -	-
Copy and Printing - Internal	\$ 90,000	103,500
Postage and Delivery	\$ 4,000	4,600
Contractual Services-Other	\$ 267,000	307,050
Bank Service Charge	\$ 200,000	230,000
Office Expense	\$ 15,000	17,250
Uniforms	\$ 12,320	14,168
Supplies-Other	\$ 1,100	1,265
Office Equipment	\$ 2,750	3,163
Computer Equipment	\$ 84,000	96,600
FICA Employer Expense	\$ 790,000	908,500
Employee Recognition	\$ 23,500	27,025
Conference and Training	\$ 62,000	71,300
Dues and Subscriptions	\$ 20,395	23,454
Employee Travel Reimbursement	\$ 500	575
Administrative Expense	\$ 6,645	7,642
Director Expense	\$ 900	1,035
Board Expense	\$ 22,600	25,990
Recruitment	\$ 16,320	18,768
Telecommunications	\$ 150,000	172,500
Health Insurance Transfer	\$ 309,343	355,744
Fund Transfer Out	\$ -	-
TOTAL ADMINISTRATION	\$ 3,861,644	4,440,891

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<u>CONSERVATORY</u>		
Salaries and Wages	\$ 270,994	311,643
Property Repair	\$ 10,500	12,075
Fleet Service	\$ -	-
Custodial Services	\$ 2,800	3,220
Contractual Services - Other	\$ 39,100	44,965
Equipment - Rental	\$ -	-
Bank Service Charges	\$ -	-
Uniforms	\$ 1,510	1,737
Supplies - Cleaning and Household	\$ 7,500	8,625
Supplies - Building Materials	\$ 6,950	7,993
Miscellaneous Supplies	\$ 3,100	3,565
Animal Care	\$ 1,100	1,265
Supplies - Horticultural Control	\$ 7,500	8,625
Furnishings	\$ 9,500	10,925
Gift Shop Material	\$ 35,200	40,480
Conservatory Special Events	\$ 16,200	18,630
Birthday Party Supplies	\$ 2,750	3,163
Employee Recognition	\$ 500	575
Conference and Training	\$ 3,750	4,313
Dues and Subscriptions	\$ 2,170	2,496
Employee Travel Reimbursement	\$ 400	460
Gift Shop Sales Tax	\$ 3,500	4,025
Electricity	\$ 9,500	10,925
Natural Gas	\$ 30,000	34,500
Water	\$ 8,500	9,775
Health Insurance Transfer	\$ 69,284	79,677
TOTAL CONSERVATORY	\$ 542,308	623,655
<u>PARKS & PLANNING</u>		
Salaries and Wages	\$ 2,070,309	2,380,855
Copying & Printing- External	\$ 2,000	2,300
Property Repair	\$ 372,850	428,778
Fleet Service	\$ 91,700	105,455
Landscaping Service	\$ 119,500	137,425
Custodial Services	\$ 64,652	74,350
Scavenger Service	\$ 29,935	34,425
Portable Restrooms	\$ 9,800	11,270
Sports Field Improvements	\$ 76,415	87,877
Equipment-Rental	\$ 7,000	8,050
Bank Service Fees	\$ -	-
Uniforms	\$ 10,720	12,328
Supplies-Parks	\$ 121,575	139,811
Supplies- Cleaning & Household	\$ 39,250	45,138
Supplies- Building Materials	\$ 85,600	98,440
Fuels and Lubricants	\$ 36,800	42,320
Equipment	\$ 92,200	106,030
Employee Recognition	\$ 1,600	1,840
Conference & Training	\$ 17,850	20,528
Dues and Subscriptions	\$ 6,268	7,208
Employee Travel Reimbursement	\$ 700	805
Electricity	\$ 100,000	115,000
Natural Gas	\$ 35,000	40,250
Telecommunications	\$ 5,300	6,095
Water	\$ 130,000	149,500
Health Insurance Transfer	\$ 475,271	546,562
TOTAL BUILDINGS & GROUNDS	\$ 4,002,295	4,602,639

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
II. <u>I.M.R.F. FUND</u>		
IMRF Employer Expense	\$ 286,500	329,475
TOTAL I.M.R.F. FUND	\$ 286,500	329,475
III. <u>LIABILITY FUND</u>		
Salaries and Wages	\$ 75,912	87,299
Insurance Deductibles	\$ 2,500	2,875
Worker's Compensation	\$ 116,000	133,400
Property	\$ 115,000	132,250
Employment Practices	\$ 35,000	40,250
Liability	\$ 80,000	92,000
Employee Screenings	\$ 30,000	34,500
Risk Care Management	\$ 89,700	103,155
Conference and Training	\$ 13,500	15,525
Unemployment Expense	\$ 25,000	28,750
TOTAL LIABILITY FUND	\$ 582,612	670,004
IV. <u>AUDIT FUND</u>		
Contractual Services - Other	\$ 30,300	34,845
TOTAL AUDIT FUND	\$ 30,300	34,845
V. <u>RECREATION FUND</u>		
<u>ADMINISTRATION</u>		
Salaries and Wages	\$ 1,368,931	1,574,271
Property Repair	\$ 76,000	87,400
Fleet Service	\$ -	-
Contractual Services - Other	\$ 82,870	95,301
Bank Service Charge	\$ 190,000	218,500
Supplies - Other	\$ 14,768	16,983
Furnishings	\$ 500	575
Employee Recognition	\$ 1,000	1,150
Conference and Training	\$ 23,500	27,025
Continuing Education	\$ -	-
Dues and Subscriptions	\$ 9,432	10,847
Employee Travel Reimbursement	\$ 1,500	1,725
Non-Resident Fee Expense	\$ 5,000	5,750
Scholarship - Township	\$ 10,000	11,500
Scholarship - PDOP	\$ 200,000	230,000
Bond Payment - Principal	\$ 1,425,000	1,638,750
Bond Payment - Interest	\$ 661,650	760,898
Telecommunications	\$ -	-
Fund Transfer Out	\$ 1,800,000	2,070,000
Capital Projects Contribution	\$ 1,744,987	2,006,735
Health Insurance Transfer	\$ 197,450	227,068
TOTAL ADMINISTRATION	\$ 7,812,588	8,984,476
<u>COMMUNICATIONS</u>		
Salaries and Wages	\$ 338,821	389,645
Copy and Printing - External	\$ 69,505	79,931
Brochure	\$ 97,300	111,895
Bank Service Charge	\$ -	-
Marketing	\$ 120,425	138,489
Advertising	\$ 41,150	47,323
Conference and Training	\$ 5,250	6,038
Dues and Subscriptions	\$ 792	911
Health Insurance Transfer	\$ 107,221	123,304
TOTAL COMMUNICATIONS	\$ 780,464	897,534
<u>YOUTH ATHLETICS</u>		
Program Wages	\$ 112,182	129,009
Bank Service Charge	\$ -	-

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
Program Contractual Expense	\$ 530,157	609,681
Program Supplies	\$ 43,560	50,094
TOTAL YOUTH ATHLETICS	\$ 685,899	788,784
 <u>ADULT ATHLETICS</u>		
Program Wages	\$ 22,780	26,197
Bank Service Charge	\$ -	-
Program Contractual Expense	\$ 37,160	42,734
Program Supplies	\$ 12,380	14,237
TOTAL ADULT ATHLETICS	\$ 72,320	83,168
 <u>COMMUNITY PROGRAMS</u>		
Program Wages	\$ 1,013,471	1,165,492
Bank Service Charge	\$ -	-
Program Contractual Expense	\$ 335,397	385,707
Program Supplies	\$ 172,152	197,974
TOTAL SPECIAL INTEREST PROGRAMS	\$ 1,521,020	1,749,173
 <u>FINE ARTS</u>		
Program Wages	\$ 250,184	287,711
Bank Service Charge	\$ -	-
Program Contractual Expense	\$ 19,187	22,064
Program Supplies	\$ 50,122	57,640
TOTAL SPECIAL EVENTS & ARTS	\$ 319,492	367,415
 <u>EARLY CHILDHOOD AND CAMPS</u>		
Program Wages	\$ 170,590	196,179
Bank Service Charge	\$ -	-
Program Contractual Expenses	\$ 400	460
Program Supplies	\$ 12,311	14,158
TOTAL EARLY CHILDHOOD PROGRAMS	\$ 183,301	210,797

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
VI. MUSEUM FUND		
Salaries and Wages	\$ -	-
Property Repair	\$ 25,000	28,750
Contractual Services - Other	\$ -	-
Program Contractual Expenses	\$ -	-
Supplies - Cleaning and Household	\$ -	-
Supplies - Building Materials	\$ 3,000	3,450
Program Supplies	\$ -	-
Pleasant Home Electricity	\$ 16,000	18,400
Pleasant Home Natural Gas	\$ -	-
PH Security Monitoring	\$ -	-
Pleasant Home Water	\$ 2,700	3,105
TOTAL MUSEUM FUND	\$ 46,700	53,705
VII. SPECIAL RECREATION FUND		
Salaries and Wages	\$ 119,438	137,353
Special Rec Contribution	\$ 522,975	601,421
TOTAL SPECIAL RECREATION FUND	\$ 642,413	738,774
VIII. SPECIAL FACILITIES FUND		
ADMINISTRATION		
Salaries and Wages	\$ 435,392	500,701
Conference and Training	\$ 7,000	8,050
Dues and Subscriptions	\$ 2,079	2,391
Employee Travel Reimbursement	\$ 400	460
Telecommunications	\$ 2,000	2,300
Health Insurance Transfer	\$ 90,887	104,520
Special Recreation Transfer	\$ -	-
Capital Projects Contribution	\$ 1,100,000	1,265,000
TOTAL ADMINISTRATION	\$ 1,637,758	1,883,422
MAINTENANCE		
Salaries and Wages	\$ 264,910	304,646
Property Repair - Pool	\$ 92,040	105,846
Property Repair - Rink	\$ 82,752	95,165
Property Repair - GRC	\$ 22,300	25,645
Fleet Service - Pool	\$ 1,300	1,495
Fleet Service - Rink	\$ 23,006	26,457
Contractual Services- Other - GRC	\$ 7,140	8,211
Contractual Services- Other - Pool	\$ 8,073	9,283
Contractual Services- Other - Rink	\$ 8,483	9,755
Custodial Services - GRC	\$ 2,950	3,393
Equipment-Maintenance - Pool	\$ 3,165	3,640
Equipment-Maintenance - Rink	\$ 2,450	2,818
Equipment Rental GRC	\$ 1,900	2,185
Equipment Rental Pool	\$ 3,200	3,680
Equipment Rental Rink	\$ 2,900	3,335
Bank Service Charges	\$ -	-
Alarm Services - GRC	\$ -	-
Uniforms	\$ 2,350	2,703
Supplies-Cleaning & Household - Pool	\$ 9,565	11,000
Supplies- Building Materials - Pool	\$ 20,652	23,750
Supplies-Cleaning & Household - Rink	\$ 9,767	11,232

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
Supplies- Building Materials - Rink	\$ 24,285	27,928
Supplies-Cleaning & Household - GRC	\$ 4,183	4,810
Supplies- Building Materials - GRC	\$ 7,975	9,171
Misc. Supplies - Dog Parks	\$ 13,840	15,916
Fuels and Lubricants	\$ 2,920	3,358
Chemicals	\$ 58,545	67,327
Building Improvements - Pool	\$ 9,500	10,925
Building Improvements - GRC	\$ 10,000	11,500
Equipment-Other - Pool	\$ 12,670	14,571
Equipment-Other - GRC	\$ 4,500	5,175
Conference and Training	\$ 4,040	4,646
Dues and Subscriptions	\$ -	-
Employee Travel Reimbursement	\$ 300	345
Rehm Electricity	\$ 25,000	28,750
Ridgeland Electricity	\$ 210,000	241,500
Gymnastics Electricity	\$ 33,000	37,950
Rehm Natural Gas	\$ 22,900	26,335
Ridgeland Natural Gas	\$ 65,000	74,750
Gymnastics Natural Gas	\$ 9,400	10,810
Rehm Water	\$ 65,000	74,750
Ridgeland Water	\$ 60,000	69,000
Gymnastics Water	\$ 2,000	2,300
Health Insurance Transfer	\$ -	-
TOTAL MAINTENANCE	\$ 1,213,960	1,396,054
 <u>AQUATICS PROGRAMS</u>		
Program Wages	\$ 754,840	868,066
Program Contractual Expense	\$ 23,398	26,908
Bank Service Charges	\$ -	-
Uniforms	\$ 12,468	14,338
Program Supplies	\$ 15,335	17,635
Employee Recognition	\$ 600	690
TOTAL AQUATICS PROGRAMS	\$ 806,641	927,637
 <u>ICE ARENA PROGRAMS</u>		
Program Wages	\$ 284,691	327,394
Bank Service Charges	\$ -	-
Program Contractual Expense	\$ 46,990	54,039
Employee Recognition	\$ 900	1,035
Program Supplies	\$ 104,466	120,136
TOTAL ICE ARENA PROGRAMS	\$ 437,047	502,604
 <u>GYMNASTICS</u>		
Program Wages	\$ 576,719	663,227
Bank Service Charges	\$ -	-
Program Contractual Expense	\$ -	-
Program Supplies	\$ 37,511	43,138
Booster Club Expense	\$ 35,000	40,250
Employee Recognition	\$ 600	690
Conference and Training	\$ 4,000	4,600
Dues and Subscriptions	\$ 2,153	2,476
Employee Travel Reimbursement	\$ 200	230
Sales Tax	\$ 240	276
Gym Fund Raising Improvements	\$ -	-
Health Insurance Transfer	\$ 70,053	80,561
TOTAL GYMNASTICS	\$ 726,476	835,447

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<u>COMMUNITY RECREATION CENTER</u>		
Salaries and Wages	\$ 678,447	780,214
Program Contractual Expense	\$ 67,889	78,072
Program Supplies	\$ 70,585	81,173
Conference and Training	\$ 2,000	2,300
Utilities	\$ 35,100	40,365
Employee Health Insurance Transfer	\$ 46,876	53,907
TOTAL COMMUNITY RECREATION CENTER	\$ 900,897	1,036,032
IX. <u>INSURANCE FUND</u>		
Health Insurance - PPO	\$ 1,386,000	1,593,900
Health Insurance - HMO	\$ 198,000	227,700
Life Insurance	\$ 4,000	4,600
Dental Insurance	\$ 65,000	74,750
Employee Assistance Program	\$ 2,500	2,875
Health Insurance - Opt Out	\$ 6,000	6,900
Health Insurance - Retirees	\$ -	-
Vision Insurance	\$ 18,500	21,275
Employee Wellness Program	\$ 5,000	5,750
TOTAL INSURANCE FUND	\$ 1,685,000	1,937,750
X. <u>CAPITAL PROJECT FUND</u>		
Property Acquisition	\$ -	-
Property Repairs and Rehab	\$ 50,000	57,500
Vehicle and Equipment Program	\$ 135,000	155,250
Technology Improvements	\$ 50,000	57,500
Surveys - Studies	\$ 75,000	86,250
Field Master Plan Improvements	\$ 3,198,000	3,677,700
Longfellow Master Plan Improvements	\$ 2,787,450	3,205,568
Pleasant Home Building Improvements	\$ 60,000	69,000
Ridgeland Common Building Improvements	\$ 200,000	230,000
Rehm Master Plan Improvements	\$ 50,000	57,500
Dole Building Improvements	\$ 50,000	57,500
Conservatory Building Improvements	\$ 50,000	57,500
Austin Gardens Master Plan Improvements	\$ 20,000	23,000
Randolph Tot Lot Site Plan	\$ 15,000	17,250
CRC Master Plan Improvements	\$ 526,000	604,900
Cheney Building Improvements	\$ 800,000	920,000
TOTAL CAPITAL PROJECTS FUND	\$ 8,066,450	9,276,418
XI. <u>HISTORIC PROPERTIES OPERATIONS FUND</u>		
Salaries and Wages	\$ 257,837	296,513
Property Repair	\$ 39,025	44,879
Custodial Services	\$ 4,825	5,549
Contractual Services - Other	\$ 1,320	1,518
Bank Service Charge	\$ -	-
Program Contractual Expense	\$ 97,230	111,815
Uniforms	\$ 875	1,006
Supplies- Cleaning& Household	\$ 2,500	2,875
Supplies- Building Materials	\$ 3,000	3,450
Program Supplies	\$ 21,915	25,202
Conference and Training	\$ 2,500	2,875
Dues and Subscriptions	\$ 528	607
Employee Travel Reimbursement	\$ 150	173
Cheney Electricity	\$ 10,500	12,075
Cheney Natural Gas	\$ 8,000	9,200
Cheney Water	\$ 8,300	9,545
Health Insurance Transfer	\$ 50,221	57,754
Capital Transfer	\$ 100,000	115,000
TOTAL HISTORIC PROPERTIES OPERATIONS FUND	\$ 608,726	700,035



PARK DISTRICT of OAK PARK

Memo

To: Chris Wollmuth, Chair, Administration and Finance Committee
Board of Commissioners

Cc: Jan Arnold, Executive Director

From: Mitch Bowlin, Director of Finance

Date: October 10, 2025

Re: 2025-2027 Audit Engagement Letter



Statement

The Park District of Oak Park has used Lauterbach and Amen (L&A) as the auditor for the District's financial statements for fiscal years 2016-2024. In addition to auditing services, L&A provides actuary services as required for the pension and post-employment benefits portion of the audit, fixed asset services, and free training for PDOP staff.

Discussion

The contract extension will cover auditing the District's financial statements for fiscal years 2025-2027. The agreement will renew automatically in that time period unless the District notifies the audit partner in writing that we will be terminating our relationship with them.

Based on those experiences and their work with many other governments, specifically other park districts, we are comfortable with their quality of work and they assured the District that they would be able to continue scheduling the audit in a time frame that would allow us to meet all required deadlines. Staff feel like they have done a good job of balancing the due diligence required to do a thorough audit as well as working with staff to make the process efficient.

The new contract has the price increasing by \$400 for the 2025 audit and then \$600 increases in years 2026 and 2027. The full cost of the three-year contract is \$61,200.

Conclusion

The Administration and Finance Committee recommend approval of Lauterbach and Amen's proposal for auditing services for the years 2025-2027, in an amount not to exceed \$61,200.



August 07, 2025

Members of the Board of Commissioners
Park District of Oak Park, Illinois

We are pleased to confirm our understanding of the services we are to provide the Park District of Oak Park, Illinois for the years ended December 31, 2025, December 31, 2026, and December 31, 2027.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the years ended December 31, 2025, December 31, 2026, and December 31, 2027. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis, the budgetary comparison schedules, GASB-required pension reporting and GASB-required other post-employment benefit (OPEB) reporting.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements: combining fund statements, individual fund statements, budgetary comparison schedules and other information as supplemental schedules.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report: introductory and statistical information.

Audit Scope and Objectives - Continued

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, if applicable, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and general or local economic challenges. Planning for this engagement has not concluded and is subject to change.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and required audit adjustments, if any, for the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, and required audit adjustments, if any, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Responsibilities of Management for the Financial Statements - Continued

Management is responsible for making drafts of financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

Our fees for the years ended December 31, 2025, December 31, 2026, and December 31, 2027 audits will be:

Services Provided	Calendar Year 12/31/2025	Calendar Year 12/31/2026	Calendar Year 12/31/2027
• ACFR (Audit Report)	\$19,800 Annual	\$20,400 Annual	\$21,000 Annual
Annual Total Costs of Services	\$19,800	\$20,400	\$21,000

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. Please be advised that we will charge interest on late invoices over sixty days.

Lauterbach & Amen’s client portal is used solely as a method of exchanging information and is not intended to store the District’s information. At the end of the engagement, we will provide the District with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the portal. For multi-year engagements, this exchange will occur annually.

Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable to Lauterbach & Amen, LLP within twelve months. For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

The District agrees that during the term of this agreement and for a period of twelve months thereafter, the District shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the District to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person’s annual compensation.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Commissioners of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Park District of Oak Park, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Cordially,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Park District of Oak Park, Illinois.

By: _____

Title: _____