

**VILLAGE OF LA GRANGE
REGULAR VILLAGE BOARD MEETING
MONDAY, OCTOBER 12, 2015**

7:30 p.m.

**Village Hall Auditorium
53 South La Grange Road
La Grange, IL 60525**

**Thomas E. Livingston
Village President**

**John Burns
Village Clerk**

VILLAGE OF LA GRANGE
BOARD OF TRUSTEES REGULAR MEETING

Village Hall Auditorium
53 South La Grange Road
La Grange, IL 60525

AGENDA

Monday, October 12, 2015 – 7:30 p.m.

1. CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE
 - Trustee Arnett*
 - Trustee Holder*
 - Trustee Kotynek*
 - Trustee Kuchler*
 - Trustee Langan*
 - Trustee McCarty*
 - President Livingston*

2. PRESIDENT'S REPORT
 - This is an opportunity for the Village President to report on matters of interest or concern to the Village.*

3. PUBLIC COMMENTS REGARDING AGENDA ITEMS
 - After the Village Clerk has announced the items included on the Omnibus Agenda and under Current Business, members of the public will have the opportunity to speak about any matter that is listed on this Agenda.*

4. OMNIBUS AGENDA AND VOTE
 - Matters on the Omnibus Agenda will be considered by a single motion and vote because they already have been considered fully by the Board at a previous meeting, or have been determined to be of a routine nature. Any member of the Board of Trustees may request that an item be moved from the Omnibus Agenda to Current Business for separate consideration.*

 - A. Ordinance – Variation – Required Front Yard and Maximum Building Coverage / Karen and Phil Otanicar, 332 S. Ashland Avenue

 - B. Ordinance – Creating an Additional Class A-1 Liquor License, Sushi Ukai, Inc. d/b/a Sushi House, 120 B West Calendar Avenue

 - C. Ordinance – Creating an Additional Class F-2 Liquor License, La Grange Art League, 122 Calendar Avenue

 - D. Ordinance – Creating an Additional Class H Liquor License, The Dinner Club LLC, 26 S. La Grange Road

 - E. Minutes of the Village of La Grange Board of Trustees Regular Meeting, Monday, September 28, 2015

 - F. Consolidated Voucher 151012

5. CURRENT BUSINESS
This agenda item includes consideration of matters being presented to the Board of Trustees for action.
 - A. FY 2014-15 Comprehensive Annual Financial Reports: *Referred to Trustee Kotynek*
 - B. Ordinance – Zoning Code Text Amendments: *Referred to Trustee Langan*
6. MANAGER’S REPORT
This is an opportunity for the Village Manager to report on behalf of the Village Staff about matters of interest to the Village.
7. PUBLIC COMMENTS REGARDING MATTERS NOT ON AGENDA
This is an opportunity for members of the audience to speak about Village related matters that are not listed on this Agenda.
8. EXECUTIVE SESSION
The Board of Trustees may decide, by a roll call vote, to convene in executive session if there are matters to discuss confidentially, in accordance with the Open Meetings Act.
9. TRUSTEE COMMENTS
The Board of Trustees may wish to comment on any matters.
10. ADJOURNMENT

The Village of La Grange is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations so that they can observe and/or participate in this meeting, or who have questions, regarding the accessibility of the meeting or the Village’s facilities, should contact the Village’s ADA Coordinator at (708) 579-2315 promptly to allow the Village to make reasonable accommodations for those persons.

OMNIBUS VOTE

VILLAGE OF LA GRANGE
Community Development Department

BOARD REPORT

TO: Village President, Village Clerk
Board of Trustees and Village Attorney

FROM: Robert J. Pilipiszyn, Village Manager
Patrick D. Benjamin, Community Development Director
Angela Mesaros, Assistant Community Development Director

DATE: October 12, 2015

RE: **ORDINANCE - VARIATION – REQUIRED FRONT YARD AND MAXIMUM BUILDING COVERAGE/ KAREN AND PHIL OTANICAR, 332 S. ASHLAND AVENUE.**

Karen and Phil Otanicar, owners of the property at 332 S. Ashland Avenue, have applied for variations from front yard and maximum building coverage requirements to construct a front porch on their house. The subject property is located on an interior lot in the R-4 Single Family Residential District. The property in question is 50 ft. wide by 124.22 ft. deep – slightly less than the typical depth of 125 feet for single family lots.

According to the applicants, they recently purchased the property and wish to enjoy a front porch, which is common on their block and in their neighborhood. The house was originally built closer to the street than is allowed by the current Zoning Code. They believe that the proposed size – seven feet in depth is the minimum necessary.

The adjusted required front yard for this property is 25 feet. As proposed at 16.53 feet, the front porch would be equal to the average of the two adjacent properties. The Zoning Code allows reduction of the front yard based on this average; however the minimum allowed is 25 feet. Therefore, the applicants seek a variation from Paragraph 3-110C1 (Front Yard Setback) of the Zoning Code. Subparagraph 14-303E1 (a) (Authorized Variations) allows the reduction of any required yard. The requested variation falls within the authorized limits of the Zoning Code.

In addition, the applicants seek a second variation from Paragraph 3-110E1 (Maximum Building Coverage) of the Zoning Code in order to construct this project. Maximum Building Coverage for this lot is 30% or 1,863square feet. The proposed porch would increase building coverage to an excess of 115 square feet or 6%. Subparagraph 14-303E1(c) (Authorized Variations) allows an increase in maximum allowable building coverage by no more than 20%. The requested variation falls within the authorized limits of the Zoning Code.

On September 17, 2015, the Zoning Board of Appeals held a public hearing on this matter (see Findings of Fact). At the hearing, the petitioners presented the application. A motion for the Zoning Board of Appeals to recommend approval of the application passed on a vote of all four Commissioners present in favor of the application.

Pursuant to Subsection 13-102D of the Zoning Code, at least four aye votes are required to decide in favor of any application. Therefore, the motion to recommend that the variation be granted as requested passed.

Commissioners cited the following reasons for voting in favor of the application: (1) denied substantial rights – front porches are supported and promoted by the Village and is a right enjoyed by many of the residents on their block and in their neighborhood; (2) the lot is unique with a depth slightly less than the minimum 125 feet required; and (3) this proposal is consistent with the intent of the Code and context of the neighborhood – it is equal in distance to the average front yard of the adjacent properties.

Staff has prepared the attached ordinance authorizing the variation for your consideration. If you concur with the recommendation of the Zoning Board of Appeals, then a motion to approve the attached ordinance would be appropriate.

VILLAGE OF LA GRANGE

ORDINANCE NO. O-15-_____

AN ORDINANCE GRANTING ZONING VARIATIONS
FOR CONSTRUCTION OF A FRONT PORCH
AND AT 332 SOUTH ASHLAND AVENUE

WHEREAS, Karen and Phil Otanicar, the owners of a single family detached house on property commonly known as 332 S. Ashland Avenue, La Grange, Illinois, and legally described as follows:

Lot 9 in Block 7 in La Grange, being a Subdivision of the East Half of the Southwest Quarter and part of the Northwest Quarter of Section 4, Township 38 North, Range 12, East of the Third Principal Meridian, lying South of the Chicago Burlington and Quincy Railroad, in Cook County, Illinois.

Have applied for variations from Paragraph 3-110C1 (Required Front Yard) and Paragraph 3-110E1 (maximum building coverage) of the La Grange Zoning Code to authorize construction of a front porch; and

WHEREAS, the La Grange Zoning Board of Appeals conducted a public hearing to consider the application on September 17, 2015, pursuant to proper public notice; and

WHEREAS, the President and Board of Trustees have reviewed the record of the public hearing and the Findings and Recommendation of the Zoning Board of Appeals and have determined that the application satisfies the standards set forth in the La Grange Zoning Code for the grant of a variation;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of La Grange, Cook County and State of Illinois, as follows:

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

Section 2. Grant of Variation. The Board of Trustees, pursuant to the authority granted to it by the laws of the State of Illinois and the La Grange Zoning Code, hereby grants to the Owner variations from the required front yard standard of Paragraph 3-110C1 and the maximum building coverage standard of Paragraph 3-110E1 of the La Grange Zoning Code to authorize construction of a front porch in accordance with Village approved plans, subject to the following conditions:

- A. The variation is granted only to authorize construction of the Proposed Improvements in substantial conformity with the design drawings attached to this Ordinance as Exhibit A (the "*Approved Design*"). The permit drawings to be prepared by the Owners must conform to the Approved Design and must be approved by the Village's Director of Community Development.
- B. The Owners must execute a covenant in a form satisfactory to the Village declaring:

(1) That the front porch must never be enlarged, must always remain open, and may never be enclosed with walls, windows, screening, or any other structures or objects and

C. If any of the Proposed Improvements is constructed in violation of any term or condition of this Ordinance, then the Village may order that construction to be demolished and may rescind the approval granted by this Ordinance.

Section 3. Effective Date. This Ordinance will be in full force and effect after (a) its passage, approval, and publication in pamphlet form as provided by law, (b) execution by the Owners and recording of the covenant required by Subsection 2B of this Ordinance, and (c) approval by the Village's Director of Community Development of conforming plans for the Proposed Improvements as required by Subsection 2A of this Ordinance.

PASSED this ____ day of _____ 2015

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this ____ day of _____ 2015

Thomas E. Livingston, Village President

ATTEST:

John Burns, Village Clerk

EXHIBIT A
APPROVED DESIGN

4-A.4

328 S. ASHLAND AVE.

15'-4"

124.22'

2 STORY
BRICK/ FRAME RESIDENCE
332 S. ASHLAND AVE.
1,233 + 56 = 1,289 SQ. FT.

FRONT PORCH
149 SQ. FT.

50.00'

BACK PORCH
56 SQ. FT.

WOOD DECK

20'-11 1/2"

7'-1 1/2"

15'-6 3/4"

22'-8 1/4"

EXIST'G CONC. SIDEWALK

EXIST'G CONC. APRON

S. ASHLAND AVE.

4-A.5

50.00'

EXISTING
TWO CAR
FRAME GARAGE
540 SQ. FT.

EXISTING CONCRETE DRIVEWAY

124.22'



SITE PLAN

1" = 10'-0"

LOT AREA - 50' x 124.22' = 6,211 SQ. FT.
MAX. LOT COVERAGE(30%) = 1,863 SQ. FT.
HOUSE (1,289) + GARAGE (540) = 1,829 SQ. FT.
MAX. ADDITION = 34 SQ. FT.
NEW FRONT PORCH = 149 SQ. FT.
149 SQ. FT. - 34 SQ. FT. = 115 SQ. FT. OVER MAX.
1,829 SQ. FT. + 149 SQ. FT. = 1,978 SQ. FT. (32%)

328 SETBACK 15'-4"

332 SETBACK 15'-6-3/4"

334 SETBACK 15'-9-1/2"

TIMOTHY J. TROMPETER - ARCHITECT
08/07/15 (708) 352-7446

334 S. ASHLAND AVE.

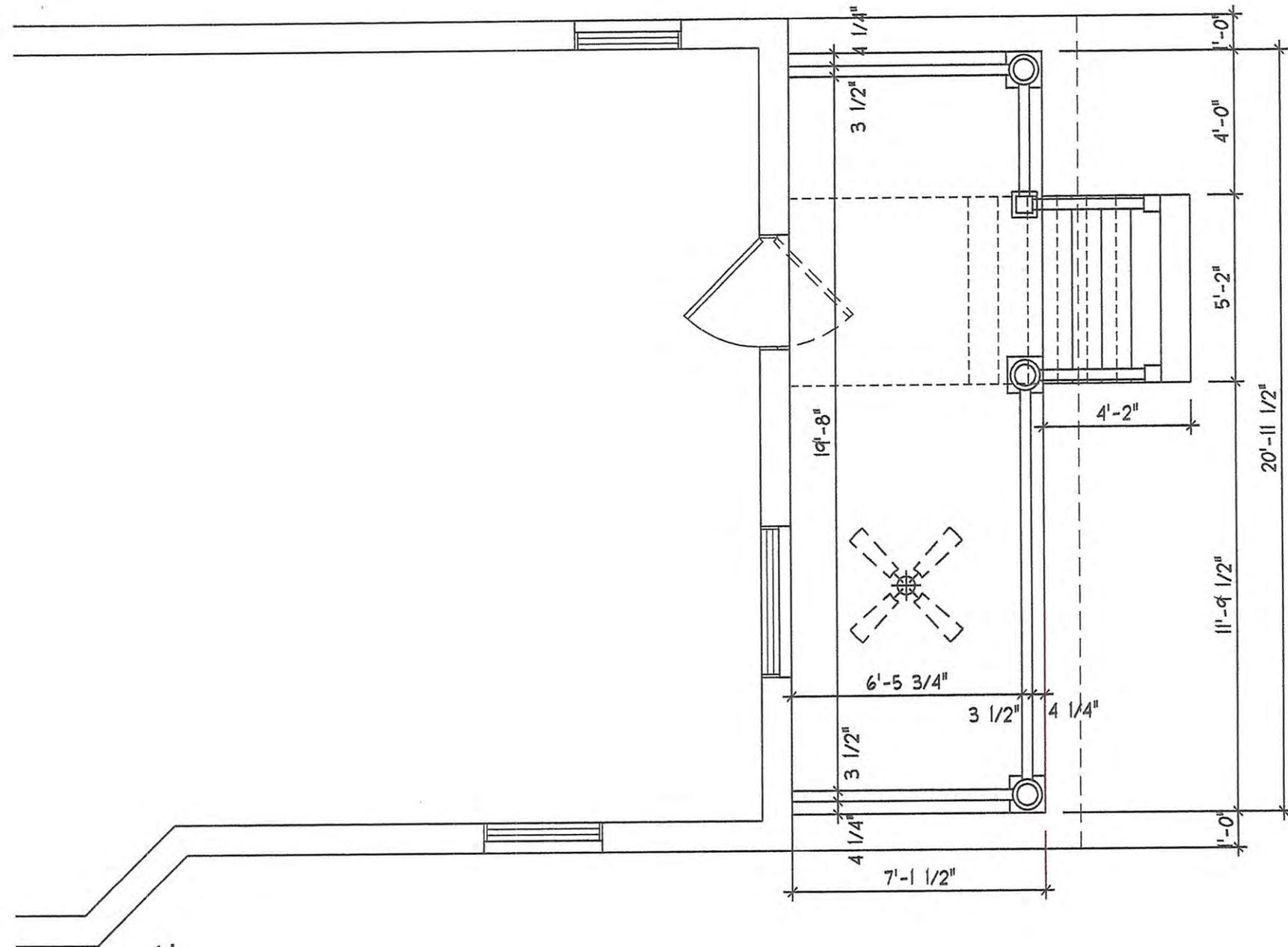
15'-9 1/2"



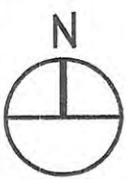
EAST ELEVATION

1/4" = 1'-0"

4-A.6



4-A.7



FIRST FLOOR PLAN - PARTIAL

1/4" = 1'-0"

FINDINGS OF FACT

DRAFT

ZONING BOARD OF APPEALS
OF THE
VILLAGE OF LA GRANGE

September 17, 2015

President Livingston and
Board of Trustees

RE: **ZONING CASE #610 - VARIATION – 332 S. ASHLAND AVENUE, MAXIMUM BUILDING COVERAGE AND REQUIRED FRONT YARD FOR A COVERED FRONT PORCH IN THE R-4 SINGLE FAMILY RESIDENTIAL DISTRICT, KAREN & PHIL OTANICAR.**

The Zoning Board of Appeals transmits for your consideration its recommendations for a request of zoning variation necessary to allow construction of a covered front porch at 332 S. Ashland Avenue.

I. THE SUBJECT PROPERTY:

The subject property in question is a single family home located in a single family residential district.

II. CHARACTERISTICS OF THE SURROUNDING AREA:

The subject property is located in the R-4 Single Family Residential District.

III. VARIATIONS SOUGHT:

The applicant seeks a variation from Paragraph 3-110E1 (Maximum Building Coverage) and Paragraph 3-110C1 (Required Front Yard) and a second variation from Paragraph 3-110E1 (Maximum Building Coverage) of the Village of La Grange Zoning Code to construct a covered front porch. Subparagraph 14-303E1 (a) (Authorized Variations) allows the reduction of any required yard. The requested variation falls within the authorized limits of the Zoning Code. The porch would increase maximum building coverage by 6%. Subparagraph 14-303E1(c) (Authorized Variations) allows an increase in maximum allowable building coverage by no more than 20%.

IV. THE PUBLIC HEARING:

After due notice, as is required by law, (including legal publication, posting at the subject property and courtesy notices to owners within 250 feet of the subject property) the Zoning Board of Appeals held a public hearing on the proposed variation in the La Grange Village Hall Auditorium on September 17, 2015. Present were Commissioners Laura Blentlinger, Ian Brenson, Michael Finder, with Chairman Pro Tem Jeff Hoffenberg presiding. Also present was Assistant Community Development Director Angela Mesaros. Testimony was

4-A.8

given under oath by the applicants. No objectors appeared at the hearing. No written objections have been filed to the proposed variation.

Chairman Pro Tem Hoffenberg swore in Phil Otanicar, 332 S. Ashland, owner of the property, and Tim Trompeter, architect, who presented the application and answered questions from the Commissioners:

- The applicants recently purchased the subject property. Almost every home in their neighborhood has a front porch. It is common in their neighborhood for people to sit on front porches. They would like to be a part of that.
- They have engaged Tim Trompeter, architect, who is also a neighbor at 318 S. Ashland, to design a front porch.
- The proposed front porch is setback the average distance between the adjacent houses. As designed the porch blends with the architectural style of the house – a classic old brick farm house. They also propose to add a decorative rail to the second floor.
- The house was originally built closer to the street than the current Code allows.
- The proposed porch is slightly deeper than seven feet and extends the full width of the house. They believe this is the minimum variation necessary as generally porches are eight to ten feet deep.

Chairman Pro Tem Hoffenberg solicited questions from the Commissioners:

- Commissioner Brenson asked about the standard for uniqueness – any differences in this property, such as that the house is closer to the street.
- Commissioner Brenson asked about other porches on the block. Most of the other porches are original to the houses with one other variation on the block about seven years ago.
- Chairman Pro Tem Hoffenberg asked if there had originally been a front porch. Answer: No, only the existing concrete porch, which the applicants believe is original to the house.
- Commissioner Finder asked if the existing concrete porch is non-conforming. Answer: Yes. The proposed porch will be only two steps further out into the yard than the existing porch.
- Chairman Pro Tem Hoffenberg asked if the distance of the proposed porch is consistent with other porches on the block.

- Commissioner Brenson asked if they could reasonably have a smaller porch. Answer: they want the porch to be useful and they feel that this is the smallest reasonable size.
- Commissioner Blentlinger asked about landscaping. Answer: there is no regulation about how close to the street landscaping may be.
- Commissioner Finder asked about contextual zoning. Ms. Mesaros clarified that the Code allows adjustments to the average of the adjacent properties with a minimum 25 feet required yard (as-of-right) and a reduction to 20 feet with an administrative adjustment.

Chairman Pro Tem Hoffenberg solicited questions and comments from the Audience:

- There were no comments from the Audience.

Under the provisions of the Zoning Ordinance, no variation shall be granted unless the applicant establishes that carrying out the strict letter of the provisions of this code would create a particular hardship or practical difficulty. Such a showing shall require proof that the variation sought satisfies certain conditions. The following facts were found to be evident:

1. Unique Physical Condition:

This zoning lot is slightly less deep than is typical for the R-4 Single Family Residential Zoning District. The lot measures 50 feet wide and 124.22 feet deep. Typical lots measure 125 feet deep. This lot size is typical of single lots between 47th and Elm, and Ashland to Kensington.

2. Not Self-Created:

The applicants recently purchased this house. They believe that this proposed front porch is similar to many houses in the neighborhood. Staff notes that the applicants' house is architecturally different from the examples of other houses on their block that have been included with their application.

3. Denied Substantial Rights:

According to the applicants, a front porch is a right enjoyed by many village residents. Front porches are also common in the applicants' immediate area. Nine out of 12 homes on the subject block have front porches, most of which extend into the required front yard.

4. Not Merely Special Privilege:

The proposed front porch is consistent with front setbacks of several front porches in the surrounding area. Average front yard on the applicants' block is less than the minimum allowable of 25 feet. The average front setback is approximately 19 feet.

5. Code and Plan Purposes:

As proposed the front porch would meet the required side yards, but would encroach into the required front yard and exceed building coverage requirements. One of the purposes of the building coverage standard in the Zoning Code is to control "bulk." The petitioner believes that the proposed open front porch would be consistent with the context of the area and not affect the neighbors' properties with the appearance of bulk.

This property is located within the Historic District. The front porch would be consistent with the goals of the Comprehensive Plan to maintain the unique character of the Village's neighborhoods.

6. Essential Character of the Area:

The applicants do not believe that this front porch would adversely impact the character of the area.

7. No Other Remedy:

The applicants believe that no other remedy would improve the house. Other options would include construction of a smaller front porch.

V. FINDINGS AND RECOMMENDATION:

- Commissioner Finder stated that the proposed porch would not negatively impact the neighborhood. The only other remedy would be to not build the porch. The Village is in support of porches in La Grange. This project would be an improvement.
- Commissioner Blentlinger stated that the proposed porch is a good fit for the neighborhood.
- Chairman Pro Tem Hoffenberg stated from his perspective that the request meets the following standards: (1) no other remedy – a five or six feet deep porch does not make sense, and "not building the porch" would not be another remedy; (2) The lot is unique – the depth is less than 125 feet and the shorter depth restricts what the homeowner can do; (3) substantial rights – the Village supports and promotes front porches; and (4) the porch fits the character of the area. The house currently looks abnormal in the context of the neighborhood with no front porch.

- Commissioner Blentlinger asked if most zoning lots are at least 125 feet deep. Answer: 125 feet is the minimum required depth.
- Commissioner Brenson stated that no other remedy is a question of size and magnitude; uniqueness is attributed to the shape or pre-existing problems and not necessarily to size of the lot. He likes the idea of porches and this application meets a lot of the standards.
- Chairman Pro Tem Hoffenberg stated that this proposal meets the spirit and intent of the Code by measuring the average front yard of the two adjacent properties.

There being no further questions or comments from the audience or the Commissioners, a motion was made by Commissioner Brenson and seconded by Commissioner Finder that the Zoning Board of Appeals recommend to the Village Board of Trustees approval of the application submitted with ZBA Case #610.

Motion to recommend approval Passed by a roll call vote (4/0/3).

AYE: Blentlinger, Brenson, Finder and Hoffenberg.
NAY: None.
ABSENT: O'Connor, Pappas and Brewin.

Be it therefore resolved that the Zoning Board of Appeals recommend to the Village Board of Trustees approval of the variations from Paragraph 3-110E1 (Maximum Building Coverage) and Paragraph 3-110C1 (Required Front Yard) of the Village of La Grange Zoning Code to allow construction of a covered front porch at 332 S. Ashland Avenue.

Respectfully submitted:

Zoning Board of Appeals of the
Village of La Grange

BY: _____
Jeffrey Hoffenberg, Chairman Pro Tem

STAFF REPORT

CASE: ZBA #610 – Karen & Phil Otanicar, 332 S. Ashland Avenue – Required Front Yard & Maximum Building Coverage

BACKGROUND

(Note: This Staff Report is solely based on information presented in the application and on a physical inspection of subject property and environs, and is not influenced by any other circumstance.)

The applicants, Karen and Phil Otanicar, wish to construct a 7' 1 ½" deep front porch on the subject property at 332 S. Ashland Avenue. The average front yard of the two adjacent properties is 15' 6 ¾". The Zoning Code allows reduction of the front yard based on the average of the two adjacent properties; however, the minimum allowable front yard is 25 feet. Therefore, the required front yard for this property is 25 feet. As proposed at 15' 6 ¾", the front porch would be consistent with the adjacent properties but would encroach into the required front yard by 9.44 feet.

Maximum Building Coverage for this lot is 30% or 1,863 square feet. Currently this property covers 1,829 square feet with only 34 square feet remaining buildable area. With the proposed expansion of the front porch (167 square feet), this property would exceed the building coverage requirements by 115 square feet. The maximum allowable modification of building coverage that Staff can grant through the administrative adjustment process is 100 square feet. Therefore, an administrative adjustment for the front porch could not be issued.

In order to construct the proposed front porch, the applicants two variations: (1) Paragraph 3-110C1 (Front Yard Setback) of the Zoning Code. Construction of the front porch would encroach into the adjusted front yard by 9.44 ft. Subparagraph 14-303E1 (a) (Authorized Variations) allows the reduction of any required yard. The requested variation falls within the authorized limits of the Zoning Code; and (2) a second variation from Paragraph 3-110E1 (Maximum Building Coverage) of the Zoning Code. The porch would increase maximum building coverage by 6%. Subparagraph 14-303E1(c) (Authorized Variations) allows an increase in maximum allowable building coverage by no more than 20%. The requested variation falls within the authorized limits of the Zoning Code.

VARIATION STANDARDS

In considering a variation, be guided by the General Standard as outlined in our Zoning Code that *"No variation shall be granted pursuant to this Section unless the applicant shall establish that carrying out the strict letter of the provisions of this Code would create a particular hardship or a practical difficulty. Such a showing shall require proof that the variation being sought satisfies each of the standards set forth in this Subsection."*

Staff Evaluation Criteria
ZBA #610 – 332 South Ashland Avenue
Variation – Required Front Yard & Maximum Building Coverage
Page 2

Unique Physical Condition - *"The subject property is exceptional as compared to other lots subject to the same provision by reason of a unique physical condition, including presence of an existing use, structure, or sign, whether conforming or nonconforming; irregular or substandard shape or size; exceptional topographical features; or other extraordinary physical conditions peculiar to and inherent in the subject property that amount to more than a mere inconvenience to the owner and that relate to or arise out of the lot rather than the personal situation of the current owner of the lot."*

This zoning lot is slightly less deep than is typical for the R-4 Single Family Residential Zoning District. The lot measures 50 feet wide and 124.22 feet deep. Typical lots measure 125 feet deep. This lot size is typical of single lots between 47th and Elm, and Ashland to Kensington.

Not Self-Created - *"The aforesaid unique physical condition is not the result of any action or inaction of the owner or its predecessors in title and existed at the time of the enactment of the provisions from which a variation is sought or was created by natural forces or was the result of governmental action, other than the adoption of this Code, for which no compensation was paid."*

The applicants recently purchased this house. They believe that this proposed front porch is similar to many houses in the neighborhood. Staff notes that the applicants' house is architecturally different from the examples of other houses on their block that have been included with their application.

Denied Substantial Rights - *"The carrying out of the strict letter of the provision from which a variation is sought would deprive the owner of the subject property of substantial rights commonly enjoyed by owners of other lots subject to the same provision."*

According to the applicants, a front porch is a right enjoyed by many village residents. Front porches are also common in the applicants' immediate area. Nine out of 12 homes on the subject block have front porches, most of which extend into the required front yard.

Not Merely Special Privilege - *"The alleged hardship or difficulty is not merely the inability of the owner or occupant to enjoy some special privilege or additional right not available to owners or occupants of other lots subject to the same provision, nor merely an inability to make more money from the use of the subject property; provided, however, that where the standards herein set out exist, the existence of an economic hardship shall not be a prerequisite to the grant of an authorized variation."*

The proposed front porch is consistent with front setbacks of several front porches in the surrounding area. Average front yard on the applicants' block is less than the minimum allowable of 25 feet. The average front setback is approximately 19 feet.

Staff Evaluation Criteria
ZBA #610 – 332 South Ashland Avenue
Variation – Required Front Yard & Maximum Building Coverage
Page 3

Code and Plan Purposes - *"The variation would not result in a use or development of the subject property that would be not in harmony with the general and specific purposes for which this Code and the provision from which a variation is sought were enacted or the general purpose and intent of the Official Comprehensive Plan."*

As proposed the front porch would meet the required side yards, but would encroach into the required front yard and exceed building coverage requirements. One of the purposes of the building coverage standard in the Zoning Code is to control "bulk." The petitioner believes that the proposed open front porch would be consistent with the context of the area and not affect the neighbors' properties with the appearance of bulk.

This property is located within the Historic District. The front porch would be consistent with the goals of the Comprehensive Plan to maintain the unique character of the Village's neighborhoods.

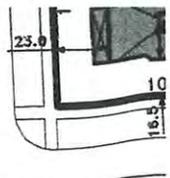
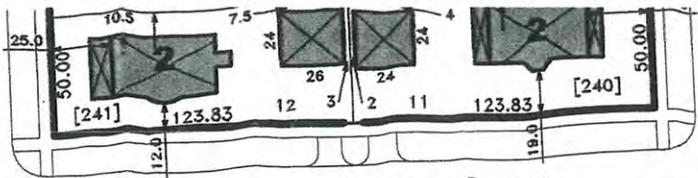
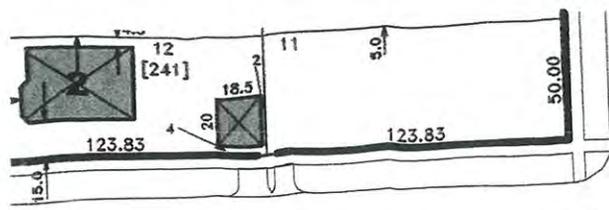
Essential Character of the Area - *"The variation would not result in a use or development on the subject property that:*

- a. *Would be materially detrimental to the public welfare or materially injurious to the enjoyment, use, development, or value of property or improvements permitted in the vicinity; or*
- b. *Would materially impair an adequate supply of light and air to the properties and improvements in the vicinity; or*
- c. *Would substantially increase congestion in the public streets due to traffic or parking; or*
- d. *Would unduly increase the danger of flood or fire; or*
- e. *Would unduly tax public utilities and facilitates in the area; or*
- f. *Would endanger the public health or safety."*

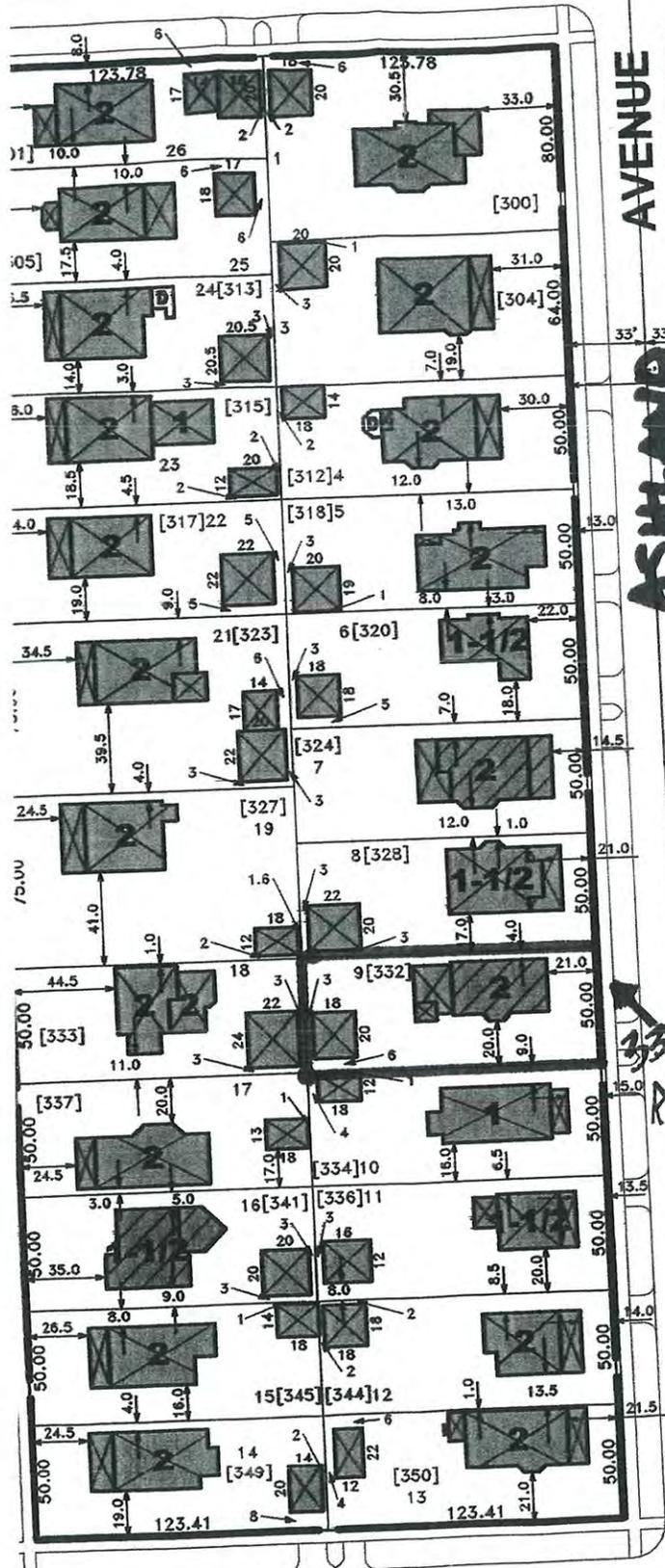
The applicants do not believe that this front porch would adversely impact the character of the area.

No Other Remedy - *"There is no means other than the requested variation by which the alleged hardship or difficulty can be avoided or remedied to a degree sufficient to permit a reasonable use of the subject property."*

The applicants believe that no other remedy would improve the house. Other options would include construction of a smaller front porch.



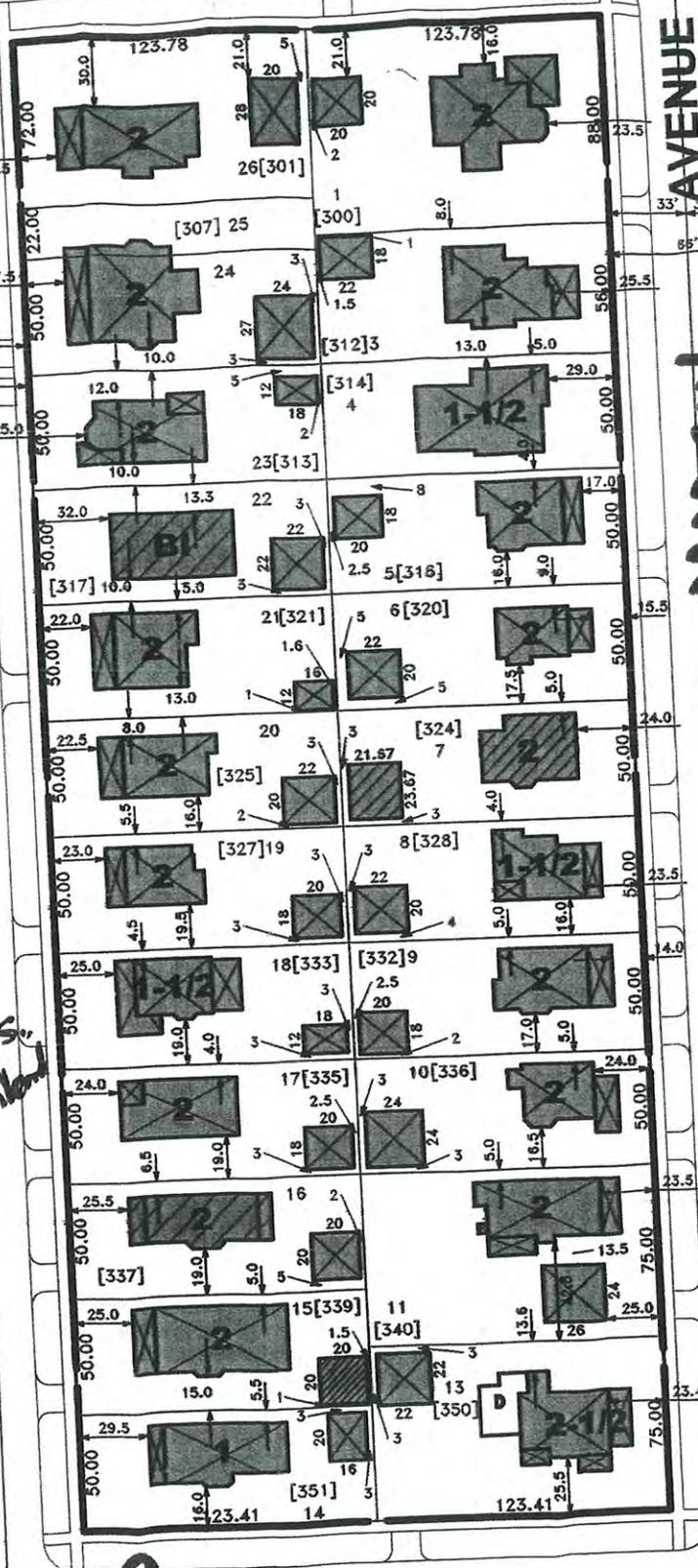
MAPLE AVENUE



ASHLAND AVENUE

ASHLAND

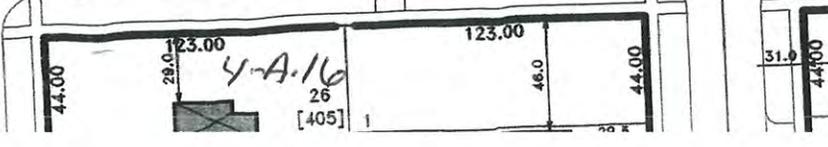
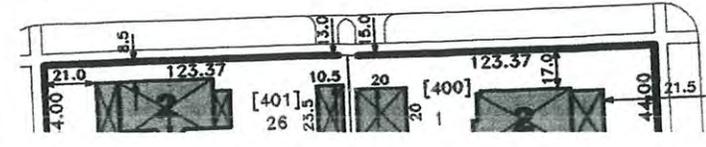
332 S Ashland



ASHLAND AVENUE

MADISON

GOODMAN AVENUE



50	13	-011	10	-021	50
50	12	-012	11	-022	50
123.83				123.83	

50	13	-009	10	-020	50
50	12	-010	11	-021	50
123.83				123.83	

100	13				
50	12	-023			
123.83				67.3	

MAPLE AVE

44	26	-001	1	-013	44
50	25	-002	2		50
50	24	-003	3	-014	50
50	23	-004	4	-015	50
50	22	-005	5	-016	50
75	21	-006	6	-017	50
50	20		7	-018	50
75	19	-007	8	-019	50
30	18	-008	9	-020	50
50	17	-009	10	-021	50
50	16	-010	11	-022	50
50	15	-011	12	-023	50
50	14	-012	13	-024	50
123.41				123.41	

44	26	-001	1		44
50	25	-002	2	-014	50
50	24	-003	3	-015	50
50	23	-004	4	-016	50
50	22	-005	5	-017	50
50	21	-006	6	-018	50
50	20	-007	7	-019	50
50	19	-008	8	-020	50
50	18	-009	9	-021	50
50	17	-010	10	-022	50
50	16	-011	11	-023	50
50	15	-012	12		50
50	14	-013	13	-024	50
123.41				123.41	

50	26	-001			
44	25	-002			
50	24	-003			
50	23	-004			
50	22	-005			
50	21	-006			
50	20	-007			
50	19	-008			
50	18	-009			
50	17	-010			
50	16	-011			
50	15	-012			
50	14	-013			
161.71				161.71	

CAIPEKINE AVE

ASHLAND AVE

MADISON AVE

320

321



332 S. Ashland

GOODMAN AVE

44	26	-001	1	-014	44
50	25	-002	2	-015	50
50	24	-003	3	-016	50
50	23	-004	4	-017	50

44	26	-001	1	-014	44
50	25	-002	2	-015	50
50	24	-003	3	-016	50
50	23	-004	4	-017	50

44	26	-001			
50	25	-002			
50	24	-003			
50	23	-004			

"A"

"A"

4-2-17

APPLICATION FOR ZONING VARIATION

2BA61
Application # ~~7~~
Date Filed: 8-18
UARCO # 624

TO THE PRESIDENT AND BOARD OF TRUSTEES
VILLAGE OF LA GRANGE, ILLINOIS

(please type or print)
Application is hereby made by

Address: 332 S. Ashland Avenue Phone: (303) 619-7756
Owner of property located at: Karen & Phil Otanicar

Permanent Real Estate Index No: 18-04-320-017

Present Zoning Classification: R-4 Present Use: Single Family Residence

Ordinance Provision for Variation from Article # 3-110,E,1 & #3-109,C,1 of Zoning Ordinance, to
wit: 1. (Maximum Building Coverage on an Interior Lot - 30%)
2. (Front Yard Setback and Front Yard Reduction)

- A. Minimum Variation** of Zoning requirement necessary to permit the proposed use, construction, or development:
1. A 2 % increase in the Lot Coverage to allow us to build a Covered Front Porch on the front of the house.
 2. A reduction in the Front Yard Setback to be able to build a Covered Front Porch

B. The purpose therefor, to add on a Covered Front Porch

- C. ^{Building Coverage} The specific feature(s)** of the proposed use, construction, or development that require a variation:
1. Lot Coverage – the current house and garage cover 1,836 square feet on a lot 50' x 124.22' (6,211 square feet) with a 30% Lot Coverage leaves 34 square feet – the Proposed Covered Front Porch is 167 square feet; therefore we are requesting 115 square feet or 2% increase.
 2. Front Yard Setback & Front Yard Reduction – the current house is set back 22'-8". We propose to build an 7'-1-1/2" deep front porch which would reduce the setback to 15'-6-3/4" – the house just to the north 328 S. Ashland is set back 15'-4" and the house to the south 334 S. Ashland is set back 15'-9-1/2"

4-A.18

3. Not Self-Created. The aforesaid unique physical condition is not the result of any action or inaction of the owner or its predecessors in title and existed at the time of the enactment of the provisions from which a variation is sought or was created by natural forces or was the result of governmental action, other than the adoption of this Code, for which no compensation was paid

We just purchased the home and feel that this addition will complete the design and give our house the warm approachability similar to many homes in the neighborhood.

4. Denied Substantial Rights. The carrying out of the strict letter of the provision from which a variation is sought would deprive the owner of the subject property of substantial rights commonly enjoyed by owners of other lots subject to the same provision.

The denial of the increase in lot coverage would eliminate the potential of adding the covered front porch feature (a key component in expanding outdoor living space and adding the character that would enhance the neighborhood).

5. Not Merely Special Privilege. The alleged hardship or difficulty is not merely inability of the owner or occupant to enjoy some special privilege or additional right not available to owners or occupants of other lots subject to the same provision, nor merely an inability to make more money from the use of the subject property; provided, however, that where the standards herein set out exist, the existence of an economic hardship shall not be a prerequisite to the grant of an authorized variation.

Our disadvantage is that the house was built too close to the front lot line and thusly we are requesting a reduction in the front yard setback to allow us to build a covered front porch.

6. Code and Plan Purposes. The variation would not result in a use or development of the subject property that would be not in harmony with the general and specific purposes for which this Code and the provision from which a variation is sought were enacted or the general purpose and intent of the Official Comprehensive Plan.

We feel that the variance process has been put in place for instances just such as this. Our request is sincere and we do not feel that it is extraordinary in size or function.

7. Essential Character of the Area. The variation would not result in a use or development on the subject property that:

- (a) Would be materially detrimental to the public welfare or materially injurious to the enjoyment, use, development, or value of property or improvements permitted in the vicinity; or
- (b) Would materially impair an adequate supply of light and air to the properties and improvements in the vicinity; or
- (c) Would substantially increase congestion in the public streets due to traffic or parking; or
- (d) Would unduly increase the danger of flood or fire; or
- (e) Would unduly tax public utilities and facilities in the area; or
- (f) Would endanger the public health or safety.

We

believe that our request would not adversely affect any of the aforementioned items

8. No Other Remedy. There is no means other than the requested variation by which the alleged hardship or difficulty can be avoided or remedied to a degree sufficient to permit a reasonable use of the subject property.

We respectfully request that an addition of a covered front porch (149 square feet) for a total of 115 square feet over the maximum lot coverage be granted. The current maximum lot coverage is 1,863 square feet and we are proposing 1,978 square feet (a 2% increase). The current Authorized Variation for maximum allowable building coverage is 20% and we are asking for only 2%. In addition we are requesting a reduction in the front yard setback to 15'6-3/4" relative to the adjacent homes on either side.

* * *

NOTICE: This application must be filed with the office of the Community Development Director, accompanied by necessary data called for above and the required filing fee of Five Hundred Dollars (\$500.00).

The above minimum fee shall be payable at the time of the filing of such request. It is also understood that the applicant shall reimburse the Village any additional costs over and above these minimums, which are incurred by the Village, including but not limited to the following:

- (a) Legal Publication (direct cost);

4 - A, 20

- (b) Recording Secretarial Services (direct cost);
- (c) Court Reporter (direct cost);
- (d) Administrative Review and Preparation (hourly salary times a multiplier sufficient to recover 100 percent of the direct and indirect cost of such service);
- (e) Document Preparation and Review (hourly salary times a multiplier sufficient to recover 100 percent of the direct and indirect cost of such service);
- (f) Professional and Technical Consultant Services (direct cost);
- (g) Legal Review, Consultation, and Advice (direct cost);
- (h) Copy Reproduction (direct cost); and
- (i) Document Recordation (direct cost); and
- (j) Postage Costs (direct cost).

Such additional costs shall be paid by the applicant prior to the Board of Trustees making a decision regarding the request.

I, the undersigned, do hereby certify that I am the owner, or contract purchaser (**Evidence of title or other interest you have in the subject property, date of acquisition of such interest, and the specific nature of such interest must be submitted with application.**) and do hereby certify that the above statements are true and correct to the best of my knowledge.

Karen A. Otanica
 (Signature of Owner or Contract Purchaser)

Ashtland
 332 S. La Grange ~~Ave~~
 (Address)

(City)
 IL
 (State)

60525
 (Zip Code)

Subscribed and sworn to before me this 17th day of August, 2015.

B.P.
 (Notary Public)

(Seal)



TJT

TIMOTHY J. TROMPETER - ARCHITECT

318 S. Ashland Avenue, LaGrange, IL. (708) 352-7446

Email: ttromp4@sbcglobal.net



Otanicar Residence – Front Elevation – 332 S. Ashland Avenue, LaGrange, IL.

4-A.22



Otanicar Residence – Front Elevation – 332 S. Ashland Avenue, LaGrange, IL.

4-A, 23



Bonnie & Bill Kintigh Residence – Front Elevation – 328 S. Ashland Avenue, LaGrange, IL.



Bonnie & Bill Kintigh Residence – Front Elevation – 328 S. Ashland Avenue, LaGrange, IL.

4-A.24



Rosemary Suchor Residence – Front Elevation - 334 S. Ashland Avenue, LaGrange IL.

4-A.25

NELSON SURVEYORS, LLC

Illinois Professional Land Surveyors

418 S. Cass Ave.
Westmont, IL 60559
Phone (815) 436-8520
Fax (815) 435-8528
nelsonsurvey@sbcglobal.net

August 7, 2015

Timothy Trompeter, Architect
318 South Ashland Avenue
La Grange, Illinois 60525

Mr. Trompeter,

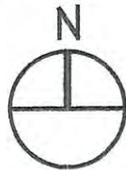
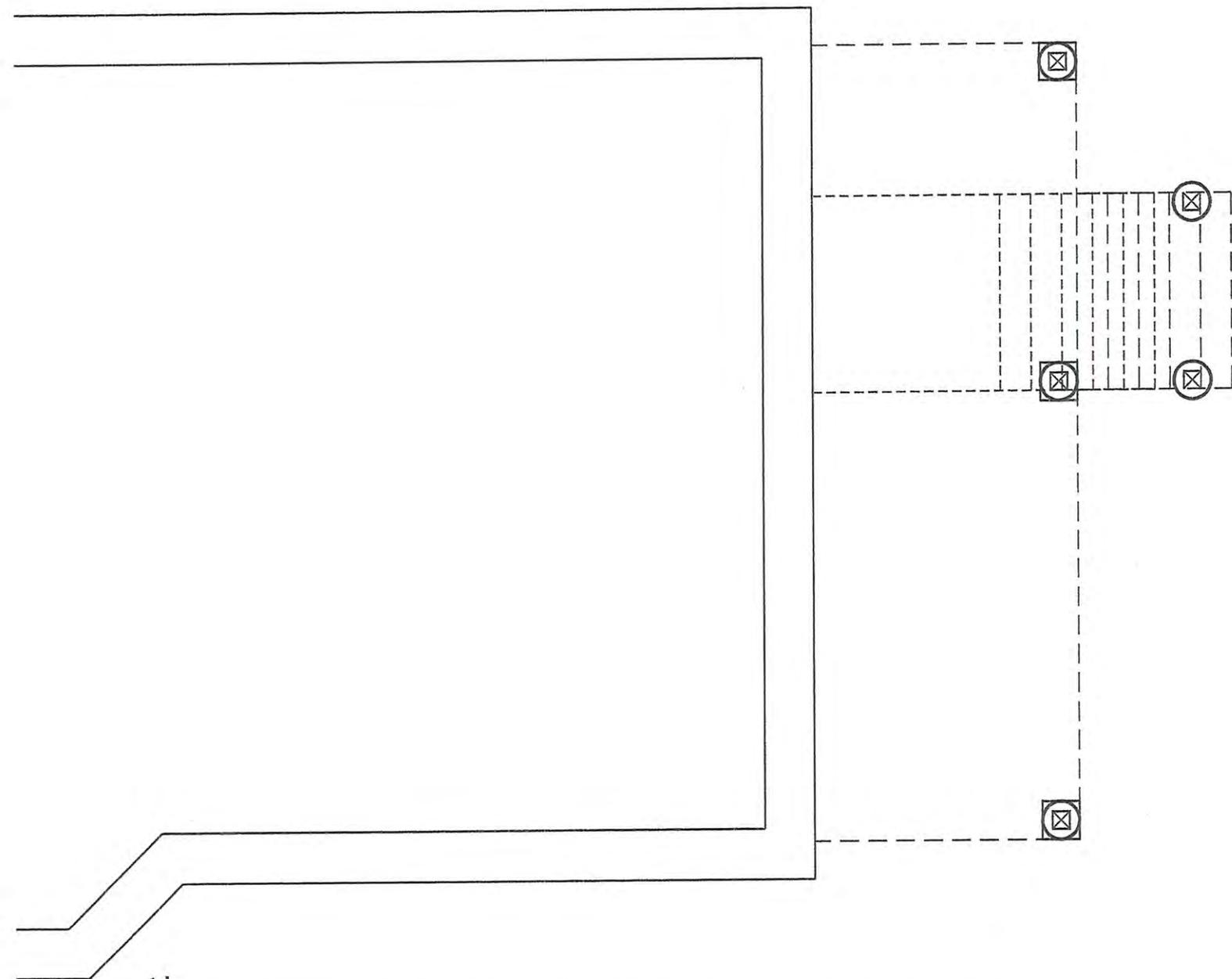
We have located the setback distance of the enclosed frame porch located at 334 South Ashland Avenue, La Grange, Illinois. The setback distance of the enclosed frame porch to the west right of way line of South Ashland Avenue is 15.80'. The distance was taken at the southeast corner of the enclosed frame porch.

Certified By:



Michael J. Nelson Professional Land Surveyor No. 035-3095

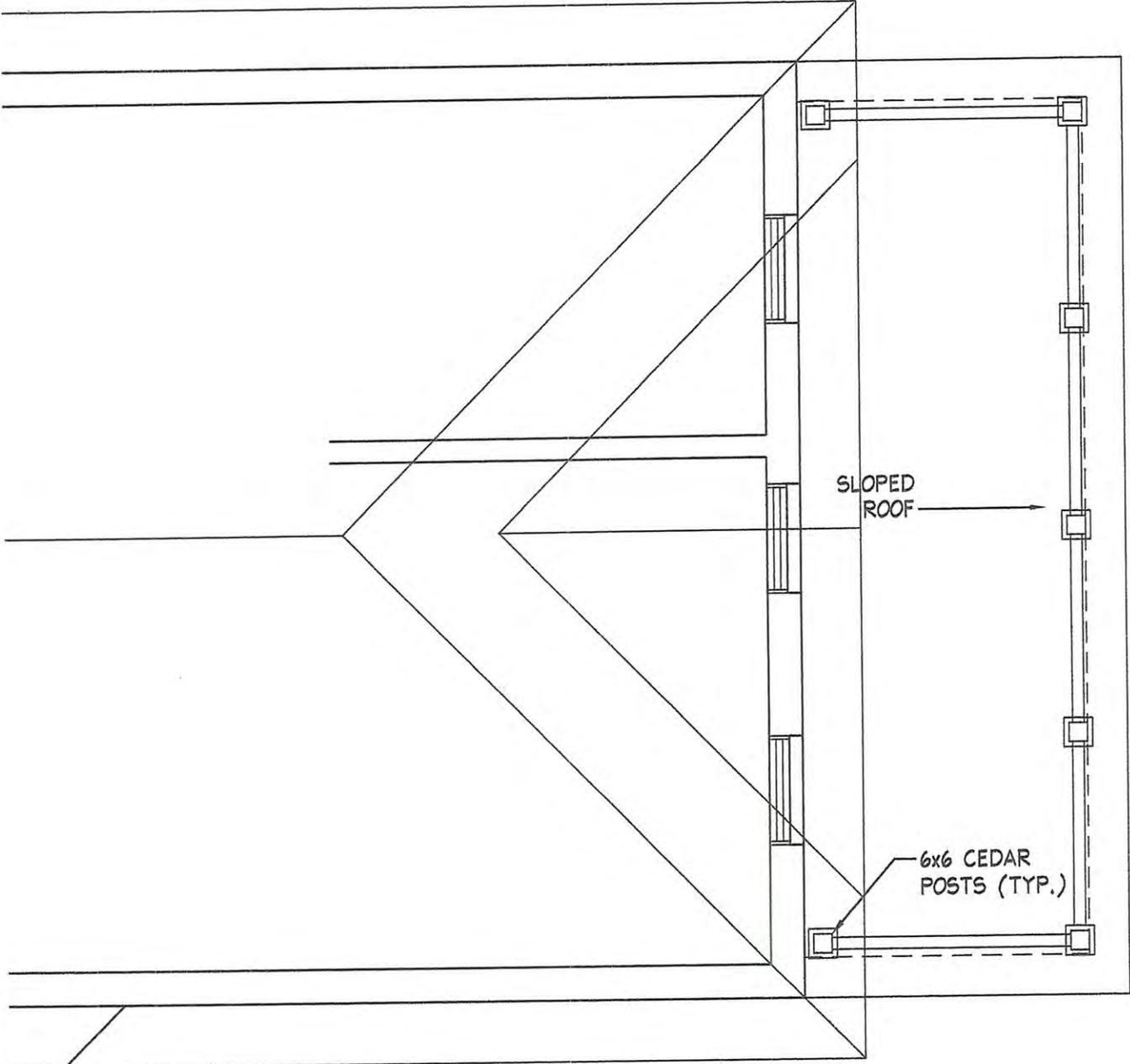
4-A, 26



BASEMENT FLOOR PLAN - PARTIAL

1/4" = 1'-0"

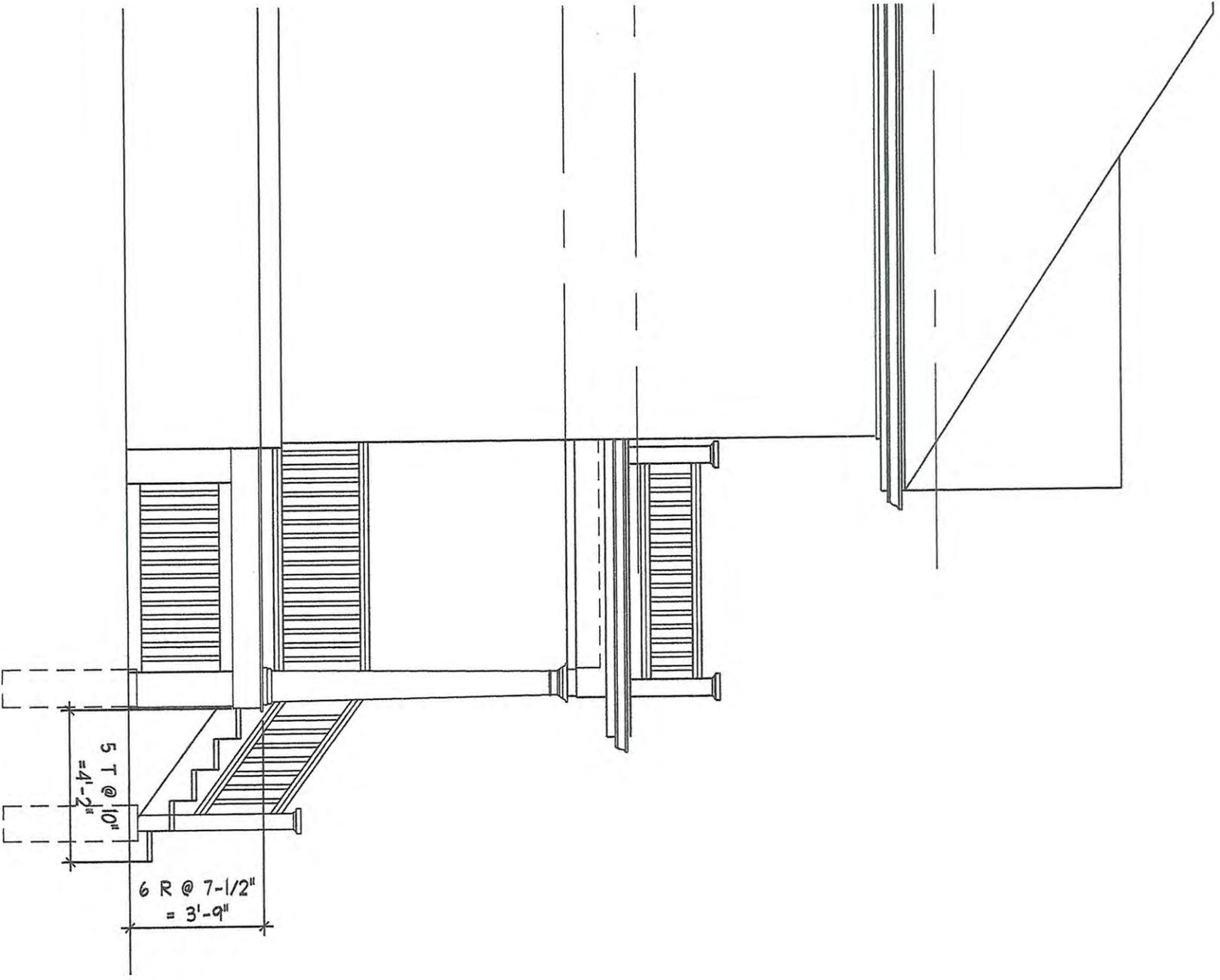
4-A.27



SECOND FLOOR PLAN - PARTIAL

1/4" = 1'-0"

4-A.28



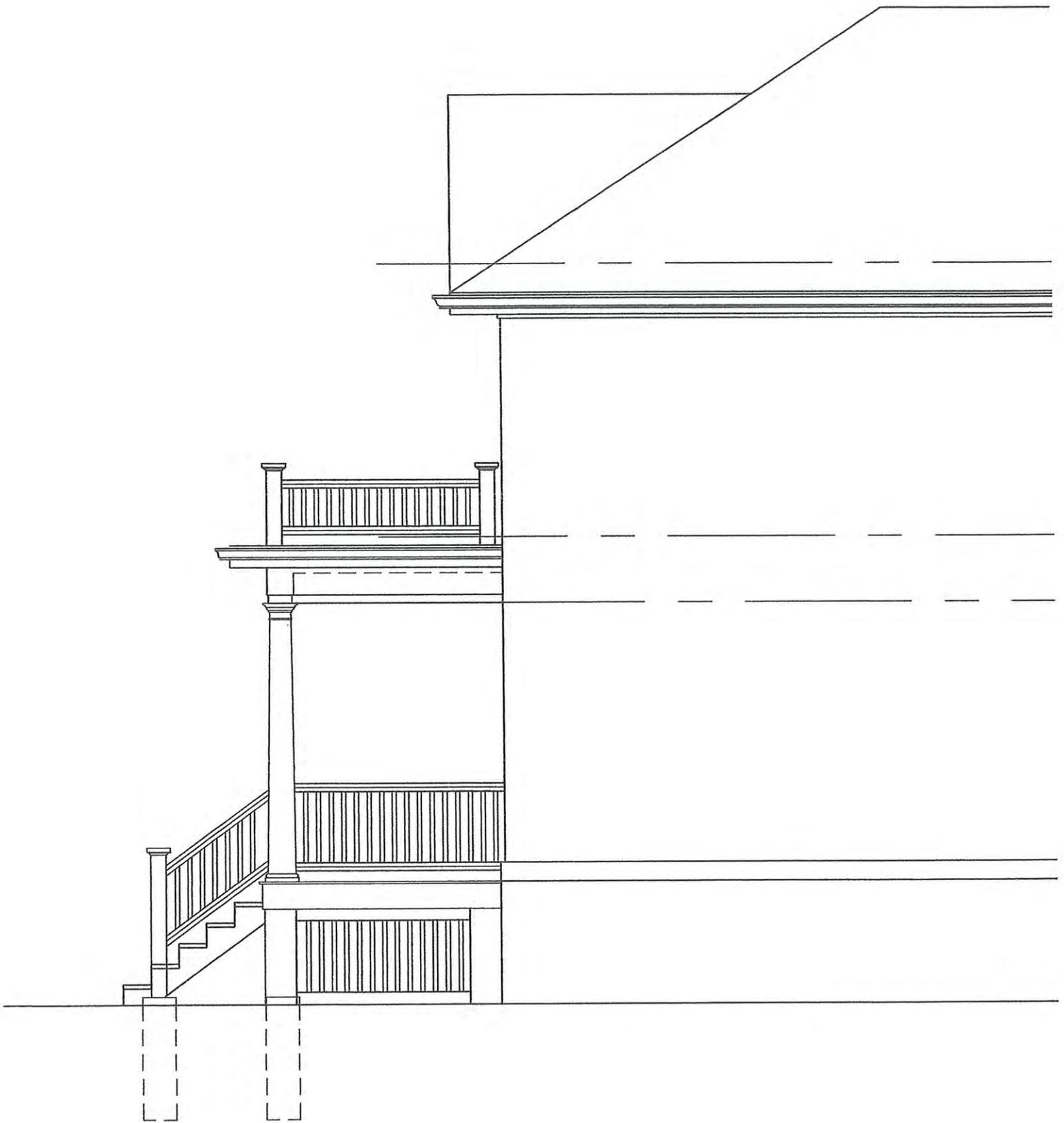
5 T @ 10"
= 4'-2"

6 R @ 7-1/2"
= 3'-9"

SOUTH ELEVATION

1/4" = 1'-0"

4-A, 39



NORTH ELEVATION

1/4" = 1'-0"

4-A, 36



(assumed)

KABAL SURVEYING COMPANY

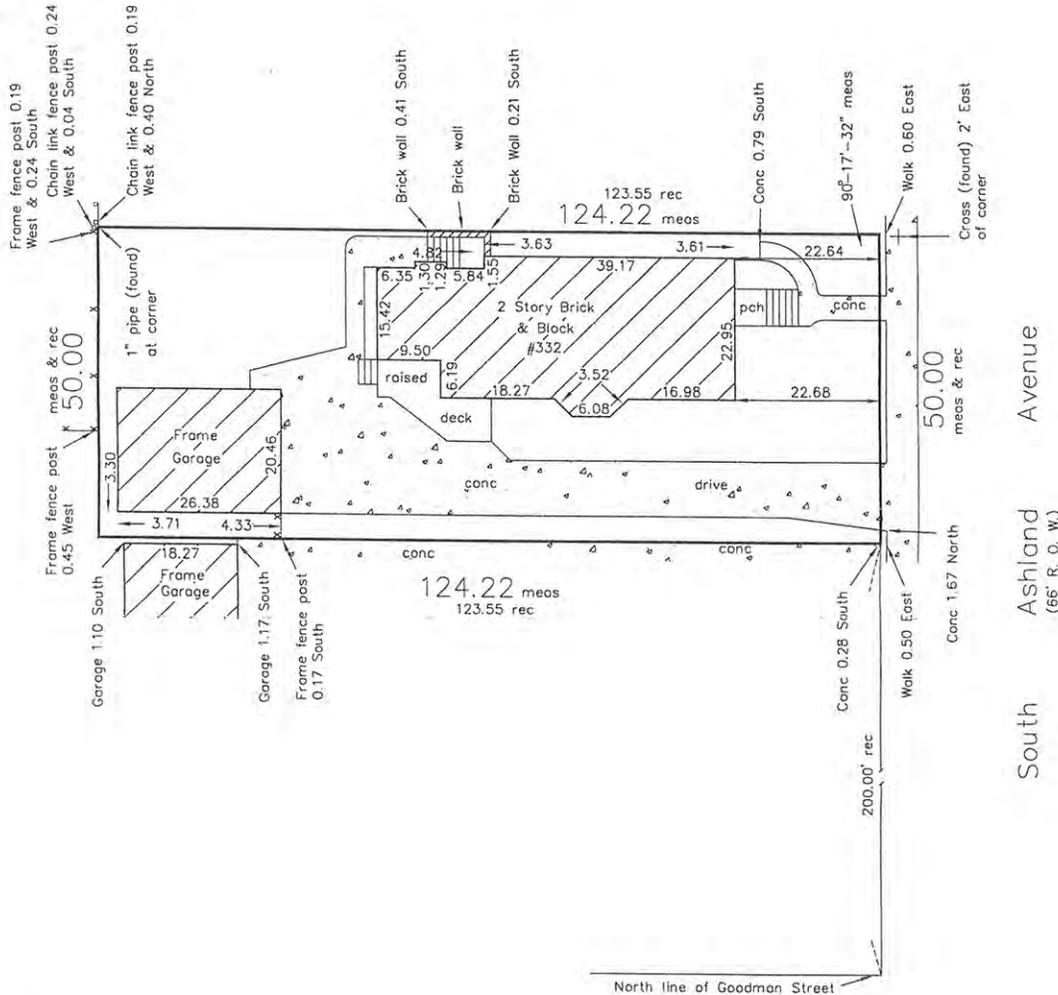
Land Surveying Services

Plat of Survey

2411 Hawthorne Avenue
Westchester, Illinois 60154
(708) 562-2652
Fax (708) 562-7314
email: kabal-surveying@comcast.net
website: KabalSurveyingCompany.com
Registration No. 184-003061

Lot 9 in Block 7 in LaGrange, being a Subdivision of the East Half of the Southwest Quarter and part of the Northwest Quarter of Section 4, Township 38 North, Range 12, East of the Third Principal Meridian, lying South of the Chicago Burlington and Quincy Railroad, in Cook County, Illinois.

Address: 332 South Ashland Avenue, LaGrange



LEGEND

R.O.W. = right-of-way, E = East
rec = record, N = North, W = West
meas = measured, S = South
pch = porch, rad = radius
pcr = point of reverse curve
conc = concrete, pc = point of curve

SURVEY UPDATED JUNE 18, 2015

Area of property is approximately 6,211 square feet

"X" in box indicates that hereon drawn plat was ordered as a non-monumented survey

Please check Legal Description with Deed and report any discrepancy immediately.

Surveyed December 5, 19 91
Building Located December 5, 19 91

Scale: 1 inch =	20	ft.
Order No.	720837A	
Ordered By:	Fornaro Law	



ORIGINAL SEAL IN RED

This professional service conforms to the current Illinois minimum standards for a boundary survey

STATE OF ILLINOIS } ss.
COUNTY OF COOK }

I, STEPHEN J. BALEK, an Illinois Professional Land Surveyor, hereby certify that I have surveyed the property described above and the plat hereon drawn is a correct representation of said survey.

Dimensions are in feet and decimal parts thereof and are corrected to a temperature of 62 degrees Fahrenheit.

Stephen J. Balek

Illinois Professional Land Surveyor No. 035-001712
My license expires on November 30, 2016

4-A.32

VILLAGE OF LA GRANGE
Administrative Offices

BOARD REPORT

TO: Village President, Village Clerk,
Village Board of Trustees and Village Attorney

FROM: Robert J. Pilipiszyn, Village Manager
Andrianna Peterson, Assistant Village Manager

DATE: October 12, 2015

RE: **ORDINANCE - CREATING AN ADDITIONAL CLASS A-1 LIQUOR LICENSE,
SUSHI UKAI, INC. d/b/a SUSHI HOUSE, 120 B WEST CALENDAR AVENUE**

The Village recently received an application for a Class A-1 liquor license from Sushi Ukai, Inc. d/b/a Sushi House, located at 120 B West Calendar Avenue. A Class A-1 Restaurant License authorizes the licensee to sell at retail, and serve beer and wine only for consumption on the premises where sold, where food also is sold for consumption. As one control on the dispensing of alcohol, applicants and licensees of a Class A-1 must prove to the satisfaction of the Village that more than 60 percent of the gross annual revenue of the dining establishment has resulted from the sale of food. This license also authorizes the licensee to allow customers to carry in their own beer and wine to be consumed within the licensed premises, but only in conjunction with the service of a meal.

An establishment that holds a Class A-1 Restaurant License must secure, maintain, and provide evidence to the Village that it has insurance coverage. A background check and proof of sellers and servers training is also required.

On Monday, September 28, 2015, the Liquor Commission met to review the application submitted by Sushi Ukai, Inc. d/b/a Sushi House. Prior to that meeting, the Village had conducted a background investigation which did not produce any information which would preclude the issuance of a liquor license. It was the recommendation of the Liquor Commission that (a) the Village Board of Trustees create a new Class A-1 Restaurant License and (b) that the Liquor Commissioner issue that license to Sushi Ukai, Inc. d/b/a Sushi House located at 120 B West Calendar Avenue. (A copy of the minutes from that meeting is attached for your reference.)

Attached for your consideration is a proposed ordinance creating an additional Class A-1 restaurant license. Also attached for your information is the list of current liquor license holders by classification.

If the ordinance is approved, the Liquor Commissioner will issue the Class A-1 Restaurant License to Sushi Ukai, Inc. d/b/a Sushi House.

We recommend that the proposed ordinance be approved.

H:\eelder\ellie\BrdRpt\LiquorClassA1SushiUkai.doc

VILLAGE OF LA GRANGE
ORDINANCE NO. O-15- __

AN ORDINANCE CREATING AN ADDITIONAL
CLASS A-1 RESTAURANT LICENSE

WHEREAS, Chapter 111 of the La Grange Code of Ordinances provides for a category of liquor license known as A Class A-1 Restaurant License; and

WHEREAS, A Class A-1 Restaurant License authorizes the licensee to (a) sell at retail, and serve, beer and wine only for consumption on the premises where sold, where food also is sold for consumption, and to allow customers to carry their own beer and wine to be consumed within the licensed premises, but only in conjunction with the service of a meal; and

WHEREAS, the Village received an application for a Class A-1 restaurant license from Sushi Ukai, Inc. d/b/a Sushi House at 120 B West Calendar Avenue; and

WHEREAS, the La Grange Liquor Commission has recommended creation of a new Class A-1 Restaurant License, and the La Grange Liquor Commissioner has indicated his intention to grant a Class A-1 Restaurant License for Sushi Ukai, Inc. d/b/a Sushi House restaurant if the Board of Trustees creates that license; and

WHEREAS, the President and the Board of Trustees have determined that it is in the best interests of the Village that a new Class A-1 Restaurant License be created for Sushi Ukai, Inc. d/b/a Sushi House;

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of La Grange, Cook County and State of Illinois, as follows:

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

Section 2. Creation of a New Class A-1 Restaurant License. The President and Board of Trustees, pursuant to their authority under State law and Section 111.16 of the La Grange Code of Ordinances, hereby increases the number of Class A-1 Restaurant Licenses by one additional license. That new license will be added to the record of issued and/or current licenses which is kept in the office of the Village Clerk.

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

PASSED this ____ day of _____, 2015.

AYES: _____
NAYS: _____
ABSENT: _____

APPROVED this ____ day of _____, 2015.

Thomas E. Livingston, Village President

ATTEST: _____
John Burns, Village Clerk

4-B.1

LA GRANGE LIQUOR COMMISSION
SPECIAL MEETING

53 South La Grange Road
First Floor Conference Room
La Grange, IL 60525

Monday, September 28, 2015 – 6:30 p.m.

MINUTES

1. Call to Order and Roll Call

A special meeting of the La Grange Liquor Commission was called to order at 6:31 p.m. by Liquor Commissioner Thomas Livingston.

Present and constituting a quorum were Liquor Commissioner Thomas Livingston, Commissioner Mark Langan and Commissioner Mark Kuchler.

Absent: None

Also present: Assistant Village Manager Andrianna Peterson, and Village Attorney Mark Burkland

2. Approval of the Minutes

It was moved by Commissioner Kuchler and seconded by Commissioner Langan to approve the minutes of July 13, 2015, as submitted. The motion carried on a voice vote.

3. Liquor License Request Class H / The Dinner Club, LLC.

Commissioner Livingston asked Assistant Village Manager Andrianna Peterson to introduce the applicants, and to provide an overview of the liquor license application. The applicants have provided the Village with information required for liquor licensing consideration.

The Dinner Club has operated at their current location for ten years. Joyce and Fred Clarkson, two of The Dinner Club business owners, are applying for a Class H Liquor License to allow customers to bring in beer and wine while preparing meals. The Dinner Club will be relocating by February, 2016 to an out-of-town location as Anderson Book Store will be expanding their operations.

Commissioners complimented The Dinner Club on their unique and successful business model, and expressed regret that they will be relocating.

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the Liquor Commission recommend: (a) that the Village Board of Trustees create one new Class H Liquor

License and (b) that the Liquor Commissioner issue that license to The Dinner Club, LLC as the owner of The Dinner Club at 26 S. La Grange Road. Motion carried.

4. Liquor License Request Class F-2 / La Grange Art League

Commissioner Livingston asked Assistant Village Manager Andrianna Peterson to introduce the applicant, and to provide an overview of the liquor license application. The applicant has provided the Village with information required for liquor licensing consideration.

The La Grange Art League has operated at their current location since 1984. Karen Magin, Chairman of the Corporate Directors of the La Grange Art League, explained that their not-for-profit volunteer organization hosts approximately six bring-your-own beer and wine events per year for special events or art openings. While the La Grange Art League has applied for and received the Class E single event liquor license in the past, that license is restricted to four events per year.

Commissioner Langan inquired how alcohol is typically served. Ms. Magin responded that at their artist receptions, anniversary party and holiday show, light refreshments which may include punch, beer or wine are made available to guests. Alcohol is provided by a server and is not self-serve.

Commissioner Kuchler inquired about the membership. Ms. Magin responded they have over 200 members and five employees that operate the gallery. Art classes are also provided as well as scholarships.

Commissioner Livingston noted his appreciation for all they do for the community.

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the Liquor Commission recommend: (a) that the Village Board of Trustees create one new Class F-2 Liquor License and (b) that the Liquor Commissioner issue that license to the La Grange Art League at 122 Calendar Avenue. Motion carried.

5. Liquor License Request Class A-1 / Sushi Ukai, Inc. d/b/a Sushi House

Commissioner Livingston asked Assistant Village Manager Andrianna Peterson to introduce the applicant, and to provide an overview of the liquor license application. The applicant has provided the Village with information required for liquor licensing consideration

The Sushi House has operated in the Village since 2002 and Sushi Ukai, Inc. d/b/a Sushi House plans to acquire the business from the current owner. Sushi Ukai, Inc. President Hong Wu Dong attended the meeting with the assistance of an interpreter.

Commissioner Langan confirmed that Hong Wu Dong, the President of Sushi Ukai, Inc., is currently the Manager of Sushi House and handles the day-to-day operations.

Commissioner Kuchler inquired asked about the number of Sushi House locations in the area. The interpreter responded that there were six.

Commissioner Kuchler asked about Hong Wu Dong's investment in La Grange. The interpreter responded that Hong Wu Dong likes La Grange as it reminds him of his hometown – small, peaceful and with kind people.

Commissioner Langan reiterated that no one under 21 years of age can be served alcohol, which was communicated to the applicant by the interpreter.

Village Attorney Burkland asked the interpreter to ask Hong Wu Dong if he had anything additional that he would like to present to the Commission.

Hearing none, Commissioner Livingston thanked the applicant for his investment in La Grange.

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the Liquor Commission recommend: (a) that the Village Board of Trustees create one new Class A-1 Liquor License and (b) that the Liquor Commissioner issue that license to Sushi Ukai, Inc. as the new owner of Sushi House at 120 B West Calendar Avenue. Motion carried.

Commissioner Livingston stated that the recommendation for approval for all applicants would be made to the Village Board at its next regularly scheduled meeting on October 12, 2015.

6. Adjournment

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the meeting of the Liquor Commission be adjourned. The motion carried on a voice vote and the meeting was adjourned at 6:56 p.m.

Submitted by:
Andrianna Peterson
Assistant Village Manager

Date Approved:

4-13,4

VILLAGE OF LA GRANGE
LIQUOR LICENSE HOLDERS - 2015-16

Class A-1 (\$500)

Restaurant License serving beer and wine only for consumption on premise, providing that more than 60% of the revenue is from the sale of food; allows consumption of bring-your-own.

Antonino's	701 West Hillgrove Avenue
Armand's Pizzeria	26 S. La Grange Road
Back Alley Burger	1 S. La Grange Road
Fireside Wood Fired Pizza	18 West Harris Avenue
Grapevine	9 West Hillgrove Avenue
Noodles & Company	1 East Burlington Avenue
Q Barbeque	70 South La Grange Road
Smashburger	1 North La Grange Road, #A
Sushi House	120 B West Calendar
Wild Monk	88 South La Grange Road
Yau's Place	110 West Burlington

Class A-2 (\$2,000)

Restaurant License selling a full-line of alcoholic beverages for consumption on premise, and includes a lounge or bar area, providing that more than 60% of the revenue is from the sale of food; allows consumption of bring-your-own.

Adele's Front Room	13 South La Grange Road
Al's Char House	32 South La Grange Road
Aurelio's Pizza	11 West Calendar Avenue
Bacino's	36 South La Grange Road
Casa Margarita	32 South La Grange Road
Francesca's	75 South La Grange Road
Kama Indian Bistro	9 South La Grange Road
Lucca's Pizzeria	106 - 108 West Burlington Avenue
Magic Wok	23 West Harris Avenue
La Buona Vita	15 West Calendar Avenue
Nicksons	30 South La Grange Road
Palmer Place	56 South La Grange Road
Santiago's Mexican Cocina	22 West Calendar Avenue
Steak & Vine	37 South La Grange Road (Pending)
Thipi Thai	25 West Calendar Avenue
Woow Sushi	33 South La Grange Road

Class A-3 (\$1,250)

Restaurant License selling a full-line of alcoholic beverages for consumption on premises, but includes only a service bar, providing that more than 60% of the revenue is from the sale of food; allows consumption of bring-your-own.

Chipotle Mexican Grill, Inc.	40 North La Grange Road
Prasino	93 South La Grange Road

<u>Class B (\$500)</u>	<u>Retail sale for consumption off premises of beer and wine incidental to other sales. Retail sale of alcoholic liquor allowed in grocery stores and pharmacies under specific conditions.</u> DeVries Super Market 806 Arlington Grapevine 9 West Hillgrove Avenue 7-Eleven 6 East 47th Street Trader Joe's 25 North La Grange Road Walgreens 2 North La Grange Road
<u>Class C-1 (\$1,000)</u>	<u>Food boutique allows sales of wine and beer in its original package & sales of wine by the glass and limited tastings; providing that more than 50% of the revenue is from the sale of goods other than liquor.</u> None
<u>Class C-2 (\$1,000)</u>	<u>Wine boutique allows sales of wine and beer in its original package, limited tastings & sales of wine by the glass, and off-premises events.</u> Vino e Birra, Inc. 18 West Burlington Avenue
<u>Class C-3 (\$500)</u>	<u>Retail cabaret for a retail store that also has a cabaret; providing that more than 50% of the revenue is from the sale of goods other than liquor.</u> None
<u>Class C-4 (\$500)</u>	<u>Movie theater allows sales and service of alcoholic beverages at public or private events; providing that more than 50% of the revenue is from the sale of goods other than liquor.</u> None
<u>Class D-1 (\$150)</u>	<u>Tasting license grocery store or pharmacy (must hold a Class B general retail sales license).</u> Trader Joe's 25 North La Grange Road
<u>Class D-2 (\$150)</u>	<u>Wine Club Event license (must hold a Class A-1, A-2, or A-3 Restaurant)</u> Bacino's 36 South La Grange Road
<u>Class F-1 (\$500)</u>	<u>Fraternal club allows sales and service of alcoholic beverages and bring-your-own beer and wine for consumption on premises.</u> American Legion 900 South La Grange Road

4-B.6

- Class F-2 (\$100) Private membership organization authorizes only service of alcoholic beverages and bring-your-own beer and wine at private membership events; limited to 4 private events in a calendar year, excluding bring-your-own events.
La Grange Field Club 1314 West 47th Street
- Class G-1 (\$500) General caterer license authorizes the service of alcohol as a part of a catering business off premises of the licensee that maintains a business within the Village
Palmer Place 56 South La Grange Road
- Class H (a) (\$250) Bring your own beer and wine restaurants (without Class A License).
None
- Class H (b) (\$100) Bring your own beer and wine other in meal preparation services stores
None
- Class H (c) (\$100) Bring your own beer and wine in craft making stores during the time customers are engaged in crafts, during a private event or class or for a special event, no more than 12 times per year
Ceramic Art Café 26 South La Grange Road
Bottle & Bottega 1 West Harris Avenue

Licenses issued as needed by the Liquor Commissioner – no charge

- Class E Business Single Event License – one day event to non-liquor license holders for service of liquor at special events up to four times per year.
- Class G-2 Temporary Caterer – issued to restaurant, grocery store or similar business within the Village once per 12 month period.

VILLAGE OF LA GRANGE
Administrative Offices

BOARD REPORT

TO: Village President, Village Clerk,
Village Board of Trustees and Village Attorney

FROM: Robert J. Pilipiszyn, Village Manager
Andrianna Peterson, Assistant Village Manager

DATE: October 12, 2015

RE: **ORDINANCE - CREATING AN ADDITIONAL CLASS F-2 LIQUOR
LICENSE, LA GRANGE ART LEAGUE, 122 CALENDAR AVENUE**

The Village recently received an application for a Class F-2 liquor license from the La Grange Art League located at 122 Calendar Avenue.

A Class F-2 Private Membership Organization License authorizes the sale, service, and consumption of alcoholic liquor by the organization or a licensed caterer at four private events in any calendar year. The four private events authorized by a Class F-2 license must be sponsored by the organization and conducted for the organization's members and guests only. The license also provides for Bring-Your-Own beer and wine which is excluded from the four event requirement.

The Liquor Commission met on Monday, September 28, 2015, to review the La Grange Art League's application. It was the recommendation of the Liquor Commission that (a) the Village Board of Trustees create a new Class F-2 license and (b) that the Liquor Commissioner issue that license to the La Grange Art League located at 122 Calendar Avenue. (A copy of the minutes from that meeting is attached.)

Attached for your consideration is a proposed ordinance creating an additional Class F-2 Liquor License for the La Grange Art League. Also attached for your information is the list of current liquor license holders by classification.

If the ordinance is approved, the Liquor Commissioner will issue the Class F-2 liquor license to the La Grange Art League.

We recommend that the ordinance be approved.

VILLAGE OF LA GRANGE
ORDINANCE NO. O-15- _____

AN ORDINANCE CREATING AN ADDITIONAL
CLASS F-2 PRIVATE MEMBERSHIP ORGANIZATION LIQUOR LICENSE

WHEREAS, Chapter 111 of the La Grange Code of Ordinances, provides for a category of liquor license known as a Class F-2 Private Membership Organization License; and

WHEREAS, the Class F-2 Private Membership Organization License authorizes the licensee to sell or serve alcoholic liquor only at four private events in any calendar year which must be sponsored by the organization and conducted for the organization's members and guests only. The four-event limitation does not apply to bring-your-own beer and wine.

WHEREAS, the Village received an application for a Class F-2 license from the La Grange Art League located at 122 Calendar Avenue; and

WHEREAS, the La Grange Liquor Commission has recommended creation of a new Class F-2 license, and the La Grange Liquor Commissioner has indicated his intention to grant a Class F-2 license for the La Grange Art League if the Board of Trustees creates that license; and

WHEREAS, the President and the Board of Trustees have determined that it is in the best interests of the Village that a new Class F-2 license be created for the La Grange Art League;

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of La Grange, Cook County and State of Illinois, as follows:

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

Section 2. Creation of New Class F-2 Liquor License. The President and Board of Trustees, pursuant to their authority under State law and Section 111.16 of the La Grange Code of Ordinances, hereby increases the number of Class F-2 Liquor Licenses by one additional license. That new license will be added to the record of issued and/or current licenses which is kept in the office of the Village Clerk.

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

PASSED this _____ day of _____ 2015.

4-C.1

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this _____ day of _____ 2015.

Thomas E. Livingston, Village President

ATTEST:

John Burns, Village Clerk

4-C.2

LA GRANGE LIQUOR COMMISSION
SPECIAL MEETING

53 South La Grange Road
First Floor Conference Room
La Grange, IL 60525

Monday, September 28, 2015 – 6:30 p.m.

MINUTES

1. Call to Order and Roll Call

A special meeting of the La Grange Liquor Commission was called to order at 6:31 p.m. by Liquor Commissioner Thomas Livingston.

Present and constituting a quorum were Liquor Commissioner Thomas Livingston, Commissioner Mark Langan and Commissioner Mark Kuchler.

Absent: None

Also present: Assistant Village Manager Andrianna Peterson, and Village Attorney Mark Burkland

2. Approval of the Minutes

It was moved by Commissioner Kuchler and seconded by Commissioner Langan to approve the minutes of July 13, 2015, as submitted. The motion carried on a voice vote.

3. Liquor License Request Class H / The Dinner Club, LLC.

Commissioner Livingston asked Assistant Village Manager Andrianna Peterson to introduce the applicants, and to provide an overview of the liquor license application. The applicants have provided the Village with information required for liquor licensing consideration.

The Dinner Club has operated at their current location for ten years. Joyce and Fred Clarkson, two of The Dinner Club business owners, are applying for a Class H Liquor License to allow customers to bring in beer and wine while preparing meals. The Dinner Club will be relocating by February, 2016 to an out-of-town location as Anderson Book Store will be expanding their operations.

Commissioners complimented The Dinner Club on their unique and successful business model, and expressed regret that they will be relocating.

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the Liquor Commission recommend: (a) that the Village Board of Trustees create one new Class H Liquor

License and (b) that the Liquor Commissioner issue that license to The Dinner Club, LLC as the owner of The Dinner Club at 26 S. La Grange Road. Motion carried.

4. Liquor License Request Class F-2 / La Grange Art League

Commissioner Livingston asked Assistant Village Manager Andrianna Peterson to introduce the applicant, and to provide an overview of the liquor license application. The applicant has provided the Village with information required for liquor licensing consideration.

The La Grange Art League has operated at their current location since 1984. Karen Magin, Chairman of the Corporate Directors of the La Grange Art League, explained that their not-for-profit volunteer organization hosts approximately six bring-your-own beer and wine events per year for special events or art openings. While the La Grange Art League has applied for and received the Class E single event liquor license in the past, that license is restricted to four events per year.

Commissioner Langan inquired how alcohol is typically served. Ms. Magin responded that at their artist receptions, anniversary party and holiday show, light refreshments which may include punch, beer or wine are made available to guests. Alcohol is provided by a server and is not self-serve.

Commissioner Kuchler inquired about the membership. Ms. Magin responded they have over 200 members and five employees that operate the gallery. Art classes are also provided as well as scholarships.

Commissioner Livingston noted his appreciation for all they do for the community.

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the Liquor Commission recommend: (a) that the Village Board of Trustees create one new Class F-2 Liquor License and (b) that the Liquor Commissioner issue that license to the La Grange Art League at 122 Calendar Avenue. Motion carried.

5. Liquor License Request Class A-1 / Sushi Ukai, Inc. d/b/a Sushi House

Commissioner Livingston asked Assistant Village Manager Andrianna Peterson to introduce the applicant, and to provide an overview of the liquor license application. The applicant has provided the Village with information required for liquor licensing consideration

The Sushi House has operated in the Village since 2002 and Sushi Ukai, Inc. d/b/a Sushi House plans to acquire the business from the current owner. Sushi Ukai, Inc. President Hong Wu Dong attended the meeting with the assistance of an interpreter.

Commissioner Langan confirmed that Hong Wu Dong, the President of Sushi Ukai, Inc., is currently the Manager of Sushi House and handles the day-to-day operations.

Commissioner Kuchler inquired asked about the number of Sushi House locations in the area. The interpreter responded that there were six.

Commissioner Kuchler asked about Hong Wu Dong's investment in La Grange. The interpreter responded that Hong Wu Dong likes La Grange as it reminds him of his hometown – small, peaceful and with kind people.

Commissioner Langan reiterated that no one under 21 years of age can be served alcohol, which was communicated to the applicant by the interpreter.

Village Attorney Burkland asked the interpreter to ask Hong Wu Dong if he had anything additional that he would like to present to the Commission.

Hearing none, Commissioner Livingston thanked the applicant for his investment in La Grange.

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the Liquor Commission recommend: (a) that the Village Board of Trustees create one new Class A-1 Liquor License and (b) that the Liquor Commissioner issue that license to Sushi Ukai, Inc. as the new owner of Sushi House at 120 B West Calendar Avenue. Motion carried.

Commissioner Livingston stated that the recommendation for approval for all applicants would be made to the Village Board at its next regularly scheduled meeting on October 12, 2015.

6. Adjournment

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the meeting of the Liquor Commission be adjourned. The motion carried on a voice vote and the meeting was adjourned at 6:56 p.m.

Submitted by:
Andrianna Peterson
Assistant Village Manager

Date Approved:

4-05

VILLAGE OF LA GRANGE
LIQUOR LICENSE HOLDERS - 2015-16

Class A-1 (\$500)

Restaurant License serving beer and wine only for consumption on premise, providing that more than 60% of the revenue is from the sale of food; allows consumption of bring-your-own.

Antonino's	701 West Hillgrove Avenue
Armand's Pizzeria	26 S. La Grange Road
Back Alley Burger	1 S. La Grange Road
Fireside Wood Fired Pizza	18 West Harris Avenue
Grapevine	9 West Hillgrove Avenue
Noodles & Company	1 East Burlington Avenue
Q Barbeque	70 South La Grange Road
Smashburger	1 North La Grange Road, #A
Sushi House	120 B West Calendar
Wild Monk	88 South La Grange Road
Yau's Place	110 West Burlington

Class A-2 (\$2,000)

Restaurant License selling a full-line of alcoholic beverages for consumption on premise, and includes a lounge or bar area, providing that more than 60% of the revenue is from the sale of food; allows consumption of bring-your-own.

Adele's Front Room	13 South La Grange Road
Al's Char House	32 South La Grange Road
Aurelio's Pizza	11 West Calendar Avenue
Bacino's	36 South La Grange Road
Casa Margarita	32 South La Grange Road
Francesca's	75 South La Grange Road
Kama Indian Bistro	9 South La Grange Road
Lucca's Pizzeria	106 - 108 West Burlington Avenue
Magic Wok	23 West Harris Avenue
La Buona Vita	15 West Calendar Avenue
Nicksons	30 South La Grange Road
Palmer Place	56 South La Grange Road
Santiago's Mexican Cocina	22 West Calendar Avenue
Steak & Vine	37 South La Grange Road (Pending)
Thipi Thai	25 West Calendar Avenue
Woow Sushi	33 South La Grange Road

Class A-3 (\$1,250)

Restaurant License selling a full-line of alcoholic beverages for consumption on premises, but includes only a service bar, providing that more than 60% of the revenue is from the sale of food; allows consumption of bring-your-own.

Chipotle Mexican Grill, Inc.	40 North La Grange Road
Prasino	93 South La Grange Road

<u>Class B (\$500)</u>	<u>Retail sale for consumption off premises of beer and wine incidental to other sales. Retail sale of alcoholic liquor allowed in grocery stores and pharmacies under specific conditions.</u> DeVries Super Market 806 Arlington Grapevine 9 West Hillgrove Avenue 7-Eleven 6 East 47th Street Trader Joe's 25 North La Grange Road Walgreens 2 North La Grange Road
<u>Class C-1 (\$1,000)</u>	<u>Food boutique allows sales of wine and beer in its original package & sales of wine by the glass and limited tastings; providing that more than 50% of the revenue is from the sale of goods other than liquor.</u> None
<u>Class C-2 (\$1,000)</u>	<u>Wine boutique allows sales of wine and beer in its original package, limited tastings & sales of wine by the glass, and off-premises events.</u> Vino e Birra, Inc. 18 West Burlington Avenue
<u>Class C-3 (\$500)</u>	<u>Retail cabaret for a retail store that also has a cabaret; providing that more than 50% of the revenue is from the sale of goods other than liquor.</u> None
<u>Class C-4 (\$500)</u>	<u>Movie theater allows sales and service of alcoholic beverages at public or private events; providing that more than 50% of the revenue is from the sale of goods other than liquor.</u> None
<u>Class D-1 (\$150)</u>	<u>Tasting license grocery store or pharmacy (must hold a Class B general retail sales license).</u> Trader Joe's 25 North La Grange Road
<u>Class D-2 (\$150)</u>	<u>Wine Club Event license (must hold a Class A-1, A-2, or A-3 Restaurant)</u> Bacino's 36 South La Grange Road
<u>Class F-1 (\$500)</u>	<u>Fraternal club allows sales and service of alcoholic beverages and bring-your-own beer and wine for consumption on premises.</u> American Legion 900 South La Grange Road

4-C, 7

- Class F-2 (\$100) Private membership organization authorizes only service of alcoholic beverages and bring-your-own beer and wine at private membership events; limited to 4 private events in a calendar year, excluding bring-your-own events.
La Grange Field Club 1314 West 47th Street
- Class G-1 (\$500) General caterer license authorizes the service of alcohol as a part of a catering business off premises of the licensee that maintains a business within the Village
Palmer Place 56 South La Grange Road
- Class H (a) (\$250) Bring your own beer and wine restaurants (without Class A License).
None
- Class H (b) (\$100) Bring your own beer and wine other in meal preparation services stores
None
- Class H (c) (\$100) Bring your own beer and wine in craft making stores during the time customers are engaged in crafts, during a private event or class or for a special event, no more than 12 times per year
Ceramic Art Café 26 South La Grange Road
Bottle & Bottega 1 West Harris Avenue

Licenses issued as needed by the Liquor Commissioner – no charge

- Class E Business Single Event License – one day event to non-liquor license holders for service of liquor at special events up to four times per year.
- Class G-2 Temporary Caterer – issued to restaurant, grocery store or similar business within the Village once per 12 month period.

VILLAGE OF LA GRANGE
Administrative Offices

BOARD REPORT

TO: Village President, Village Clerk,
Village Board of Trustees and Village Attorney

FROM: Robert J. Pilipiszyn, Village Manager
Andrianna Peterson, Assistant Village Manager

DATE: October 12, 2015

RE: **ORDINANCE - CREATING AN ADDITIONAL CLASS H LIQUOR
LICENSE, THE DINNER CLUB LLC, 26 S. LA GRANGE ROAD**

The Village recently received an application for a Class H liquor license from The Dinner Club, located at 26 S. La Grange Road. There are four sub-categories within this classification: 1) restaurants; 2) craft-making stores; 3) meal preparation services; and 4) other retail.

The Dinner Club is the first applicant within the Class H sub-category for the meal preparation services store category since the Class H liquor license classification was created. A Class H license of this type authorizes the licensee to allow bring-your-own beer and wine to be consumed within the licensed premises: (a) during the time customers actually are engaged in making their own meal activities for consumption away from the store; and (b) during a Private Event or a group class or other function attended only by invited guests and not open to individual customers or to the public.

Bring-Your-Own service and consumption is limited to beer and wine only and does not authorize the sale of alcoholic liquor by the Licensee. An establishment that allows Bring-Your-Own for its customers must secure, maintain, and provide evidence to the Village that it has insurance coverage. Successful completion of sellers and servers training is strongly encouraged.

On Monday, September 28, 2015, the Liquor Commission met to review the application submitted by The Dinner Club. It was the recommendation of the Liquor Commission that (a) the Village Board of Trustees create a new Class H license and (b) that the Liquor Commissioner issue that license to The Dinner Club located at 26 S. La Grange Road. (A copy of the minutes from that meeting is attached for your reference.)

Attached for your consideration is a proposed ordinance creating an additional Class H liquor license. Also attached for your information is the list of current liquor license holders by classification.

If the ordinance is approved, the Liquor Commissioner will issue the new Class H Bring-Your-Own liquor license to The Dinner Club.

We recommend that the ordinance be approved.

VILLAGE OF LA GRANGE

ORDINANCE NO. O-15- ____

AN ORDINANCE CREATING AN ADDITIONAL
CLASS H "BRING-YOUR-OWN" LIQUOR LICENSE

WHEREAS, Chapter 111 of the La Grange Code of Ordinances provides for a category of liquor license known as A Class H Bring-Your-Own License; and

WHEREAS, A Class H Bring-Your-Own License authorizes the licensee to allow customers to carry their own beer and wine into a "BYO-Authorized Establishment" to be consumed within the licensed premises, during the time customers actually are engaged in making their own meal activities for consumption away from the store and during a private event or group class or other function attended only by invited guests and not open to individual customers or to the public. Bring-Your-Own service and consumption is limited to beer and wine only and does not authorize the sale of alcoholic liquor by the licensee; and

WHEREAS, the Village received an application for a Class H license from The Dinner Club at 26 S. La Grange Road; and

WHEREAS, the La Grange Liquor Commission has recommended creation of a new Class H license, and the La Grange Liquor Commissioner has indicated his intention to grant a Class H license to the Dinner Club if the Board of Trustees creates that license; and

WHEREAS, the President and the Board of Trustees have determined that it is in the best interests of the Village that a new Class H license be created for the Dinner Club;

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of La Grange, Cook County and State of Illinois, as follows:

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

Section 2. – Creation of a New Class H Liquor License. The President and Board of Trustees, pursuant to their authority under State law and Section 111.16 of the La Grange Code of Ordinances, hereby increases the number of Class H Liquor Licenses by one additional license. That new license will be added to the record of issued and/or current licenses which is kept in the office of the Village Clerk.

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

PASSED this _____ day of _____, 2015.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this _____ day of _____, 2015.

Thomas E. Livingston, Village President

ATTEST: _____
John Burns, Village Clerk

LA GRANGE LIQUOR COMMISSION
SPECIAL MEETING

53 South La Grange Road
First Floor Conference Room
La Grange, IL 60525

Monday, September 28, 2015 – 6:30 p.m.

MINUTES

1. Call to Order and Roll Call

A special meeting of the La Grange Liquor Commission was called to order at 6:31 p.m. by Liquor Commissioner Thomas Livingston.

Present and constituting a quorum were Liquor Commissioner Thomas Livingston, Commissioner Mark Langan and Commissioner Mark Kuchler.

Absent: None

Also present: Assistant Village Manager Andrianna Peterson, and Village Attorney Mark Burkland

2. Approval of the Minutes

It was moved by Commissioner Kuchler and seconded by Commissioner Langan to approve the minutes of July 13, 2015, as submitted. The motion carried on a voice vote.

3. Liquor License Request Class H / The Dinner Club, LLC.

Commissioner Livingston asked Assistant Village Manager Andrianna Peterson to introduce the applicants, and to provide an overview of the liquor license application. The applicants have provided the Village with information required for liquor licensing consideration.

The Dinner Club has operated at their current location for ten years. Joyce and Fred Clarkson, two of The Dinner Club business owners, are applying for a Class H Liquor License to allow customers to bring in beer and wine while preparing meals. The Dinner Club will be relocating by February, 2016 to an out-of-town location as Anderson Book Store will be expanding their operations.

Commissioners complimented The Dinner Club on their unique and successful business model, and expressed regret that they will be relocating.

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the Liquor Commission recommend: (a) that the Village Board of Trustees create one new Class H Liquor

License and (b) that the Liquor Commissioner issue that license to The Dinner Club, LLC as the owner of The Dinner Club at 26 S. La Grange Road. Motion carried.

4. Liquor License Request Class F-2 / La Grange Art League

Commissioner Livingston asked Assistant Village Manager Andrianna Peterson to introduce the applicant, and to provide an overview of the liquor license application. The applicant has provided the Village with information required for liquor licensing consideration.

The La Grange Art League has operated at their current location since 1984. Karen Magin, Chairman of the Corporate Directors of the La Grange Art League, explained that their not-for-profit volunteer organization hosts approximately six bring-your-own beer and wine events per year for special events or art openings. While the La Grange Art League has applied for and received the Class E single event liquor license in the past, that license is restricted to four events per year.

Commissioner Langan inquired how alcohol is typically served. Ms. Magin responded that at their artist receptions, anniversary party and holiday show, light refreshments which may include punch, beer or wine are made available to guests. Alcohol is provided by a server and is not self-serve.

Commissioner Kuchler inquired about the membership. Ms. Magin responded they have over 200 members and five employees that operate the gallery. Art classes are also provided as well as scholarships.

Commissioner Livingston noted his appreciation for all they do for the community.

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the Liquor Commission recommend: (a) that the Village Board of Trustees create one new Class F-2 Liquor License and (b) that the Liquor Commissioner issue that license to the La Grange Art League at 122 Calendar Avenue. Motion carried.

5. Liquor License Request Class A-1 / Sushi Ukai, Inc. d/b/a Sushi House

Commissioner Livingston asked Assistant Village Manager Andrianna Peterson to introduce the applicant, and to provide an overview of the liquor license application. The applicant has provided the Village with information required for liquor licensing consideration.

The Sushi House has operated in the Village since 2002 and Sushi Ukai, Inc. d/b/a Sushi House plans to acquire the business from the current owner. Sushi Ukai, Inc. President Hong Wu Dong attended the meeting with the assistance of an interpreter.

Commissioner Langan confirmed that Hong Wu Dong, the President of Sushi Ukai, Inc., is currently the Manager of Sushi House and handles the day-to-day operations.

Commissioner Kuchler inquired asked about the number of Sushi House locations in the area. The interpreter responded that there were six.

Commissioner Kuchler asked about Hong Wu Dong's investment in La Grange. The interpreter responded that Hong Wu Dong likes La Grange as it reminds him of his hometown – small, peaceful and with kind people.

Commissioner Langan reiterated that no one under 21 years of age can be served alcohol, which was communicated to the applicant by the interpreter.

Village Attorney Burkland asked the interpreter to ask Hong Wu Dong if he had anything additional that he would like to present to the Commission.

Hearing none, Commissioner Livingston thanked the applicant for his investment in La Grange.

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the Liquor Commission recommend: (a) that the Village Board of Trustees create one new Class A-1 Liquor License and (b) that the Liquor Commissioner issue that license to Sushi Ukai, Inc. as the new owner of Sushi House at 120 B West Calendar Avenue. Motion carried.

Commissioner Livingston stated that the recommendation for approval for all applicants would be made to the Village Board at its next regularly scheduled meeting on October 12, 2015.

6. Adjournment

It was moved by Commissioner Langan and seconded by Commissioner Kuchler that the meeting of the Liquor Commission be adjourned. The motion carried on a voice vote and the meeting was adjourned at 6:56 p.m.

Submitted by:
Andrianna Peterson
Assistant Village Manager

Date Approved:

4-0.5

VILLAGE OF LA GRANGE
LIQUOR LICENSE HOLDERS - 2015-16

Class A-1 (\$500)

Restaurant License serving beer and wine only for consumption on premise, providing that more than 60% of the revenue is from the sale of food; allows consumption of bring-your-own.

Antonino's	701 West Hillgrove Avenue
Armand's Pizzeria	26 S. La Grange Road
Back Alley Burger	1 S. La Grange Road
Fireside Wood Fired Pizza	18 West Harris Avenue
Grapevine	9 West Hillgrove Avenue
Noodles & Company	1 East Burlington Avenue
Q Barbeque	70 South La Grange Road
Smashburger	1 North La Grange Road, #A
Sushi House	120 B West Calendar
Wild Monk	88 South La Grange Road
Yau's Place	110 West Burlington

Class A-2 (\$2,000)

Restaurant License selling a full-line of alcoholic beverages for consumption on premise, and includes a lounge or bar area, providing that more than 60% of the revenue is from the sale of food; allows consumption of bring-your-own.

Adele's Front Room	13 South La Grange Road
Al's Char House	32 South La Grange Road
Aurelio's Pizza	11 West Calendar Avenue
Bacino's	36 South La Grange Road
Casa Margarita	32 South La Grange Road
Francesca's	75 South La Grange Road
Kama Indian Bistro	9 South La Grange Road
Lucca's Pizzeria	106 - 108 West Burlington Avenue
Magic Wok	23 West Harris Avenue
La Buona Vita	15 West Calendar Avenue
Nicksons	30 South La Grange Road
Palmer Place	56 South La Grange Road
Santiago's Mexican Cocina	22 West Calendar Avenue
Steak & Vine	37 South La Grange Road (Pending)
Thipi Thai	25 West Calendar Avenue
Woow Sushi	33 South La Grange Road

Class A-3 (\$1,250)

Restaurant License selling a full-line of alcoholic beverages for consumption on premises, but includes only a service bar, providing that more than 60% of the revenue is from the sale of food; allows consumption of bring-your-own.

Chipotle Mexican Grill, Inc.	40 North La Grange Road
Prasino	93 South La Grange Road

<u>Class B (\$500)</u>	<u>Retail sale for consumption off premises of beer and wine incidental to other sales. Retail sale of alcoholic liquor allowed in grocery stores and pharmacies under specific conditions.</u> DeVries Super Market 806 Arlington Grapevine 9 West Hillgrove Avenue 7-Eleven 6 East 47th Street Trader Joe's 25 North La Grange Road Walgreens 2 North La Grange Road
<u>Class C-1 (\$1,000)</u>	<u>Food boutique allows sales of wine and beer in its original package & sales of wine by the glass and limited tastings; providing that more than 50% of the revenue is from the sale of goods other than liquor.</u> None
<u>Class C-2 (\$1,000)</u>	<u>Wine boutique allows sales of wine and beer in its original package, limited tastings & sales of wine by the glass, and off-premises events.</u> Vino e Birra, Inc. 18 West Burlington Avenue
<u>Class C-3 (\$500)</u>	<u>Retail cabaret for a retail store that also has a cabaret; providing that more than 50% of the revenue is from the sale of goods other than liquor.</u> None
<u>Class C-4 (\$500)</u>	<u>Movie theater allows sales and service of alcoholic beverages at public or private events; providing that more than 50% of the revenue is from the sale of goods other than liquor.</u> None
<u>Class D-1 (\$150)</u>	<u>Tasting license grocery store or pharmacy (must hold a Class B general retail sales license).</u> Trader Joe's 25 North La Grange Road
<u>Class D-2 (\$150)</u>	<u>Wine Club Event license (must hold a Class A-1, A-2, or A-3 Restaurant)</u> Bacino's 36 South La Grange Road
<u>Class F-1 (\$500)</u>	<u>Fraternal club allows sales and service of alcoholic beverages and bring-your-own beer and wine for consumption on premises.</u> American Legion 900 South La Grange Road

4-0.7

- Class F-2 (\$100) Private membership organization authorizes only service of alcoholic beverages and bring-your-own beer and wine at private membership events; limited to 4 private events in a calendar year, excluding bring-your-own events.
La Grange Field Club 1314 West 47th Street
- Class G-1 (\$500) General caterer license authorizes the service of alcohol as a part of a catering business off premises of the licensee that maintains a business within the Village
Palmer Place 56 South La Grange Road
- Class H (a) (\$250) Bring your own beer and wine restaurants (without Class A License).
None
- Class H (b) (\$100) Bring your own beer and wine other in meal preparation services stores
None
- Class H (c) (\$100) Bring your own beer and wine in craft making stores during the time customers are engaged in crafts, during a private event or class or for a special event, no more than 12 times per year
Ceramic Art Café 26 South La Grange Road
Bottle & Bottega 1 West Harris Avenue

Licenses issued as needed by the Liquor Commissioner – no charge

- Class E Business Single Event License – one day event to non-liquor license holders for service of liquor at special events up to four times per year.
- Class G-2 Temporary Caterer – issued to restaurant, grocery store or similar business within the Village once per 12 month period.

MINUTES

VILLAGE OF LA GRANGE

BOARD OF TRUSTEES REGULAR MEETING

Village Hall Auditorium
53 South La Grange Road
La Grange, IL 60525

Monday, September 28, 2015 - 7:30 p.m.

1. CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE

The Board of Trustees of the Village of La Grange regular meeting was called to order at 7:30 p.m. by President Livingston. On roll call, as read by Village Clerk John Burns, the following were:

PRESENT: Trustees Arnett, Holder, Kotynek, Kuchler, Langan, and McCarty, with President Livingston presiding.

ABSENT: None

OTHERS: Village Manager Robert Pilipiszyn
Assistant Village Manager Andrianna Peterson
Village Attorney Mark Burkland
Community Development Director Patrick Benjamin
Finance Director Lou Cipparrone
Public Works Director Ryan Gillingham
Police Chief Renee Strasser
Fire Chief Don Gay

President Livingston requested the Village Clerk lead the audience in reciting the pledge of allegiance.

2. PRESIDENT'S REPORT

President Livingston expressed thanks to all involved in the recent West End Art Festival. Appreciation was also extended to all who participated in the recent shredding event and Habitat for Humanity initiated by local legislatures and the Environmental Quality Control Commission.

President Livingston requested Community Development Director Patrick Benjamin to provide an update on the OPUS development project and Mr. Benjamin responded noting a projected opening date of April 2017.

Advising of the recent installation of stop signs for traffic management and pedestrian safety in the vicinity of Lyons Township High School, President Livingston noted that a new study would be conducted to determine effectiveness.

President Livingston requested Public Works Director Ryan Gillingham to provide an update on street resurfacing projects and progress on the renovation of the Village's East Avenue pump station. Mr. Gillingham responded with detailed information.

Noting the upcoming Open House at the La Grange Fire Department, President Livingston requested Fire Chief Don Gay to supply additional information and Fire Chief Gay responded.

President Livingston added information on the fall leaf collection program and advised residents to visit the Village website for complete details.

Recognizing retired Police Sergeant Marge Kielczynski, President Livingston expressed thanks for her many years of public service and offered congratulations on her retirement.

President Livingston advised of a prior liquor commission meeting whereby the liquor commission considered several applications which will be recommended for approval to the Village Board at its next regular meeting.

Lastly, President Livingston noted upcoming topics of emergency management; budget development; and strategic planning.

3. PUBLIC COMMENTS REGARDING AGENDA ITEMS

None

4. OMNIBUS AGENDA AND VOTE

- A. Ordinance (#O-15-35) – Design Review Permit (DRP) #90, 41 South La Grange Road, Owl and Lark (Birute Cepaitvte)
- B. Ordinance (#O-15-36) – Amendment to the Village's Simplified Telecommunications Tax
- C. Ordinance (#O-15-37) – Disposal of Surplus Property / Miscellaneous Personal Property
- D. Minutes of the Village of La Grange Board of Trustees Regular Meeting, Monday, September 14, 2015
- E. Consolidated Voucher 150928 (\$899,462.52)

Trustee Holder provided compliments to Owl and Lark for desired renovations on their location. Trustee Arnett concurred with the improvements.

It was moved by Trustee Langan to approve items A, B, D, and E of the Omnibus Agenda, seconded by Trustee Holder.

Motion approved by roll call vote.

Ayes: Trustees McCarty, Kuchler, Kotynek, Arnett, Holder and Langan

4-E.1

Nays: None
Absent: None

5. CURRENT BUSINESS

6. MANAGER'S REPORT

None

7. PUBLIC COMMENTS REGARDING MATTERS NOT ON AGENDA

Mr. Chris Burns and his son expressed interest and guidelines in establishing a dog park. President Livingston referred them to work with the Park District and advised Community Development Director Patrick Benjamin to provide contact information.

8. EXECUTIVE SESSION

9. TRUSTEE COMMENTS

Trustee Holder expressed compliments to the organizers of the West End Art Festival.

10. ADJOURNMENT

At 7:45 p.m. Trustee Langan moved to adjourn, seconded by Trustee McCarty. Motion approved by voice vote.

Thomas E. Livingston, Village President

ATTEST:

John Burns, Village Clerk

Approved Date:

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4-512

VILLAGE OF LA GRANGE

Disbursement Approval by Fund

October 12, 2015

Consolidated Voucher 151012

<u>Fund No.</u>	<u>Fund Name</u>	<u>10/12/15 Voucher</u>	<u>10/09/15 Payroll</u>	<u>Total</u>
01	General	65,643.77	308,444.35	374,088.12
21	Motor Fuel Tax			0.00
22	Foreign Fire Insurance Tax			0.00
24	ETSB	146.07	4,610.56	4,756.63
27	Drug Enforcement			0.00
40	Capital Projects	496,179.09		496,179.09
50	Water	257,493.25	42,417.20	299,910.45
51	Parking	1,634.86	24,861.65	26,496.51
60	Equipment Replacement			0.00
70	Police Pension	4,800.00		4,800.00
75	Firefighters' Pension	5,100.00		5,100.00
80	Sewer	2,465.94	10,206.90	12,672.84
90	Debt Service			0.00
		<u>833,462.98</u>	<u>390,540.66</u>	<u>1,224,003.64</u>

We the undersigned Manager and Clerk of the Village of La Grange hereby certify that, to the best of our knowledge and belief, the foregoing items are true and proper charges against the Village and hereby approve their payment.

Village Manager

Village Clerk

President

Trustee

Trustee

Trustee

Trustee

Trustee

Trustee

4-F

DATE: 10/08/15
 TIME: 10:09:27
 ID: AP222000.WOW

VILLAGE OF LA GRANGE
 MANUAL PRE-CHECK RUN EDIT

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
134031	DEA3678	DEARBORN NATL LIFE INSURANCE			09/29/15		
	15/10	09/18/15	01	OCT EMPLOYEE LIFE INS PREMIUM		01-02-60-6010	22.80
			02	OCT EMPLOYEE LIFE INS PREMIUM		01-03-60-6010	22.80
			03	OCT EMPLOYEE LIFE INS PREMIUM		01-06-60-6010	28.50
			04	OCT EMPLOYEE LIFE INS PREMIUM		01-07-60-6010	182.40
			05	OCT EMPLOYEE LIFE INS PREMIUM		51-00-60-6010	17.10
			06	OCT EMPLOYEE LIFE INS PREMIUM		01-09-60-6010	108.30
			07	OCT EMPLOYEE LIFE INS PREMIUM		01-11-60-6010	68.40
			08	OCT EMPLOYEE LIFE INS PREMIUM		24-00-60-6010	5.70
			09	OCT EMPLOYEE LIFE INS PREMIUM		50-00-60-6010	62.70
			10	OCT EMPLOYEE LIFE INS PREMIUM		80-00-60-6010	11.40
			11	OCT EMPLOYEE LIFE INS PREMIUM		01-00-31-3105	260.40
						INVOICE TOTAL:	790.50 *
						CHECK TOTAL:	790.50
134032	MANGIA	MANGIA MANGIA			10/05/15		
	151001	10/01/15	01	FOOD FOR OPEN HOUSE VOLUNTEERS		01-09-62-6250	282.00
						INVOICE TOTAL:	282.00 *
						CHECK TOTAL:	282.00
						TOTAL AMOUNT PAID:	1,072.50

4-F.1

DATE: 10/08/15
 TIME: 10:09:54
 ID: AP223000.WOW

VILLAGE OF LA GRANGE
 DISTRIBUTION JOURNAL --- MANUAL CHECKS AP-100815

PAGE: 1
 F-YR: 16

JOURNAL DATE: 10/08/15

ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
01	01-00-31-3105	P/R-HOSPITALIZATION-EMPLOYEE	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	260.40	
02	01-02-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	22.80	
03	01-03-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	22.80	
04	01-06-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	28.50	
05	01-07-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	182.40	
06	01-09-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	108.30	
07	01-09-62-6250	FIRE PREVENTION	MANGIA	151001	FOOD FOR OPEN HOUSE VOLUNTEERS	282.00	
08	01-11-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	68.40	
09	01-00-00-1010	CASH-FNBLG-CHECKING			ACCOUNTS PAYABLE OFFSET		975.60
ETSB FUND							
10	24-00-60-6010	HEALTH INS.-CONSOLIDATED DISP	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	5.70	
11	24-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		5.70
WATER FUND							
12	50-00-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	62.70	
13	50-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		62.70
PARKING FUND							
14	51-00-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	17.10	
15	51-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		17.10
SEWER FUND							
16	80-00-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	15/10	OCT EMPLOYEE LIFE INS PREMIUM	11.40	
17	80-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		11.40
INTERFUND SUMMARY							
18	01-00-20-2024	DUE T/F ETSB			ACCTS PAYABLE INTERFUND OFFSET	5.70	
19	01-00-20-2050	DUE T/F WATER			ACCTS PAYABLE INTERFUND OFFSET	62.70	
20	01-00-20-2051	DUE T/F PARKING METER			ACCTS PAYABLE INTERFUND OFFSET	17.10	
21	01-00-20-2080	DUE T/F SEWER			ACCTS PAYABLE INTERFUND OFFSET	11.40	
22	01-00-00-1010	CASH-FNBLG-CHECKING			ACCTS PAYABLE INTERFUND OFFSET		96.90
TOTALS:						1,169.40	1,169.40

4-F.2

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134033	AAA138	AAA		ACCURATE APPLIANCE SVC			
	0395	10/06/15	01	REPLACE L&R HINGES ON OVEN	01-09-62-6220		210.00
						INVOICE TOTAL:	210.00 *
						CHECK TOTAL:	210.00
134034	ACC628			ACCURATE VALET			
	120004	10/05/15	01	VALET PARKING 9/25-26;10/2-3	01-06-62-6239		1,476.00
						INVOICE TOTAL:	1,476.00 *
						CHECK TOTAL:	1,476.00
134035	AIR8025			AIRGAS NORTH CENTRAL			
	9043444635	09/15/15	01	CUT OFF WHEEL FOR #21	01-11-62-6220		17.64
						INVOICE TOTAL:	17.64 *
						CHECK TOTAL:	17.64
134036	AIS1815			ALL INFORMATION SERVICES INC			
	52958	09/04/15	01	AUG IT CHARGES	01-19-62-6230		1,923.75
			02	AUG IT CHARGES	01-03-62-6220		285.00
			03	AUG IT CHARGES	01-06-62-6220		166.25
			04	AUG IT CHARGES	01-09-62-6220		1,662.50
			05	AUG IT CHARGES	01-07-62-6220		993.75
			06	AUG IT CHARGES	01-11-62-6220		190.00
						INVOICE TOTAL:	5,221.25 *
						CHECK TOTAL:	5,221.25
134037	ALL897			ALLY INC			
	13343	09/17/15	01	OCT CUSTODIAL SERVICE:DECK	51-00-62-6280		325.00
						INVOICE TOTAL:	325.00 *

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134037	ALL897			ALLY INC			
	13344	09/17/15	01	OCT CUSTODIAL SERVICE:PD	01-10-62-6221		1,475.26
						INVOICE TOTAL:	1,475.26 *
	13348	09/17/15	01	OCT CUSTODIAL SERVICE:DPW	01-10-62-6221		395.00
						INVOICE TOTAL:	395.00 *
	13349	09/17/15	01	OCT CUSTODIAL SERVICE:VH	01-10-62-6221		1,644.69
						INVOICE TOTAL:	1,644.69 *
						CHECK TOTAL:	3,839.95
134038	AM8623			A & M PARTS INC			
	529577	09/08/15	01	AIR LINE/#17	80-00-62-6220		3.94
						INVOICE TOTAL:	3.94 *
	530109	09/10/15	01	SIDE WINDOW DEFLECTORS/#19	01-11-62-6220		46.49
						INVOICE TOTAL:	46.49 *
	530187	09/11/15	01	UNDERCOAT;FUSE HOLDER/#20	01-11-62-6220		43.78
						INVOICE TOTAL:	43.78 *
	530610	09/14/15	01	GLUE/SHOP	01-11-62-6220		8.34
						INVOICE TOTAL:	8.34 *
	531091	09/16/15	01	ANTIFREEZE/TRUCKS	01-11-62-6220		98.34
						INVOICE TOTAL:	98.34 *
	531233	09/17/15	01	BATTERY/#66 POWER INVERTOR	50-00-62-6220		192.14
						INVOICE TOTAL:	192.14 *
	531241	09/17/15	01	OIL/#77	01-11-62-6220		12.90
						INVOICE TOTAL:	12.90 *
				*** VOID---LEADER CHECK ***			
134039	AM8623			A & M PARTS INC			
	531404	09/18/15	01	OIL FILTER/LEAF KING	01-11-62-6220		10.86
						INVOICE TOTAL:	10.86 *

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INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134039	AM8623	A & M PARTS INC					
	531755	09/21/15	01	AIR,OIL,HYD FILTERS/#12	50-00-62-6220		184.43
						INVOICE TOTAL:	184.43 *
	531921	09/22/15	01	FUEL FILTERS/#12	50-00-62-6220		13.78
						INVOICE TOTAL:	13.78 *
	531978	09/22/15	01	BATTERY/AIR COMPRESSOR	01-11-62-6220		102.57
						INVOICE TOTAL:	102.57 *
	532201	09/23/15	01	GRAB HANDLE/#19	01-11-62-6220		5.53
						INVOICE TOTAL:	5.53 *
	532377	09/24/15	01	WIPER BLADES/LG TRUCKS	01-11-62-6220		68.82
						INVOICE TOTAL:	68.82 *
						CHECK TOTAL:	791.92
134040	AME5749	AMERICAN MESSAGING					
	U1158734PJ	10/01/15	01	OCT PAGE/COPY SERVICE	01-09-62-6210		85.63
						INVOICE TOTAL:	85.63 *
						CHECK TOTAL:	85.63
134041	AND6006	ANDERSON PEST CONTROL					
	3528494	09/18/15	01	SEPT PEST CONTROL	01-06-62-6230		66.00
						INVOICE TOTAL:	66.00 *
						CHECK TOTAL:	66.00
134042	ARA2525	ARAMARK UNIFORM SERVICES					
	2080234101	09/25/15	01	MAT MOP SERVICE	01-09-61-6100		30.39
						INVOICE TOTAL:	30.39 *

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134042	ARA2525	ARAMARK UNIFORM SERVICES					
	2080234235	09/25/15	01	9/25/15 UNIFORM SERVICES	01-11-60-6021		61.48
			02	9/25/15 UNIFORM SERVICES	50-00-60-6021		40.24
			03	9/25/15 UNIFORM SERVICES	80-00-60-6021		10.06
			04	FLOOR MATS/TRAIN STN	51-00-62-6225		13.76
			05	FLOOR MATS/PARKING DECK	51-00-62-6280		6.88
						INVOICE TOTAL:	132.42 *
	2080244364	10/02/15	01	10/2/15 UNIFORM SERVICES	01-11-60-6021		61.48
			02	10/2/15 UNIFORM SERVICES	50-00-60-6021		40.24
			03	10/2/15 UNIFORM SERVICES	80-00-60-6021		10.06
						INVOICE TOTAL:	111.78 *
						CHECK TOTAL:	274.59
134043	ATO3733	ATOMATIC MECHANICAL SVCS INC					
	MA31047	07/01/15	01	HVAC MTC AGREEMENT/2ND QTR	01-10-62-6220		1,032.50
						INVOICE TOTAL:	1,032.50 *
						CHECK TOTAL:	1,032.50
134044	ATT	A T & T					
	15/708352193309	09/16/15	01	SEP MODEM LINE 352-1933/PD	01-07-62-6210		85.99
						INVOICE TOTAL:	85.99 *
						CHECK TOTAL:	85.99
						*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***	
134045	ATT	A T & T					
	15/708352212109	09/16/15	01	SEP EMERGENCY LINE 352-2121/FD	01-09-62-6210		205.29
						INVOICE TOTAL:	205.29 *
						CHECK TOTAL:	205.29
						*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***	

4-F.4

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134046	ATT A T & T 15/708352213109	09/16/15	01	SEP EMERGENCY LINE 352-2131/PD	01-07-62-6210		322.83
						INVOICE TOTAL:	322.83 *
						CHECK TOTAL:	322.83
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							
134047	ATT A T & T 15/708354156609	09/22/15	01	SEP OFFICE LINE 354-1566	01-09-62-6210		109.98
						INVOICE TOTAL:	109.98 *
						CHECK TOTAL:	109.98
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							
134048	ATT A T & T 15/708214012409	09/16/15	01	SEP TELEMETRY LINE Z140124/WTR	50-00-62-6210		96.60
						INVOICE TOTAL:	96.60 *
						CHECK TOTAL:	96.60
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							
134049	ATT A T & T 15/708245003709	09/16/15	01	SEP ALARM LINE 708-245-0037	01-11-62-6210		132.95
			02	SEP ALARM LINE 708-245-0037	80-00-62-6210		132.94
						INVOICE TOTAL:	265.89 *
						CHECK TOTAL:	265.89
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							
134050	ATT A T & T 15/708245008709	09/16/15	01	SEP ALARM LINE Z450087/ADM	01-02-62-6210		132.95

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134050	ATT A T & T 15/708245008709	09/16/15	02	SEP ALARM LINE Z450087/FIN	01-03-62-6210		132.94
						INVOICE TOTAL:	265.89 *
						CHECK TOTAL:	265.89
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							
134051	ATT A T & T 15/708245027009	09/16/15	01	SEP ALARM LINE Z450270/CLK ADM	01-02-62-6210		265.90
			02	SEP ALARM LINE Z450270/COM DEV	01-06-62-6210		265.89
						INVOICE TOTAL:	531.79 *
						CHECK TOTAL:	531.79
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							
134052	ATT A T & T 15/708245520209	09/16/15	01	SEP ALARM LINE Z455202/WTR	50-00-62-6210		531.79
						INVOICE TOTAL:	531.79 *
						CHECK TOTAL:	531.79
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							
134053	ATT5017 AT&T LONG DISTANCE 15/09	09/19/15	01	SEPT LONG DISTANCE CHARGES	01-02-62-6210		83.25
			02	SEPT LONG DISTANCE CHARGES	01-03-62-6210		106.85
			03	SEPT LONG DISTANCE CHARGES	01-06-62-6210		10.99
			04	SEPT LONG DISTANCE CHARGES	01-07-62-6210		310.39
			05	SEPT LONG DISTANCE CHARGES	01-09-62-6210		75.14
			06	SEPT LONG DISTANCE CHARGES	01-11-62-6210		24.83
			07	SEPT LONG DISTANCE CHARGES	50-00-62-6210		49.66
			08	SEPT LONG DISTANCE CHARGES	80-00-62-6210		24.82
						INVOICE TOTAL:	685.93 *
						CHECK TOTAL:	685.93

4-F.5

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134054	ATT911 15/773RO6237209	A T & T 09/16/15	01	SEP E911 WIRELESS:773-RO6-2372	24-00-62-6210		102.36 102.36 *
INVOICE TOTAL:							102.36
CHECK TOTAL:							102.36
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							
134055	BAX783 0182163	BAXTER & WOODMAN 09/24/15	01	EAST AVE PUMP STATION CONSTR	50-00-66-6691		11,395.78 11,395.78 *
INVOICE TOTAL:							11,395.78
0182224		09/24/15	01	REVIEW 2014 SEWER TELEVISIONG	40-00-66-6686		276.20
			02	REVIEW 2014 SEWER TELEVISIONG	80-00-66-6681		276.20
INVOICE TOTAL:							552.40 *
0182225		09/24/15	01	2014 SEWER TELEVISIONG	40-00-66-6686		178.87
			02	2014 SEWER TELEVISIONG	80-00-66-6681		178.87
INVOICE TOTAL:							357.74 *
0182306		09/24/15	01	BRAINARD AVE FLOODWALL	40-00-66-6611		8,761.93 8,761.93 *
INVOICE TOTAL:							8,761.93
0182314		09/24/15	01	50TH ST RELIEF STORM SEWER	40-00-66-6611		68,275.58 68,275.58 *
INVOICE TOTAL:							68,275.58
0182442		09/29/15	01	KENSINGTON-COSSITT TO BURLINGT	40-00-66-6697		11,159.48 11,159.48 *
INVOICE TOTAL:							11,159.48
CHECK TOTAL:							100,502.91
134056	BES1020 4836-1751	BEST TRANSPORTATION SERVICES 09/27/15	01	OPUS SIDEWALK MAIL TO ATTY	01-02-61-6101		47.79 47.79 *
INVOICE TOTAL:							47.79
CHECK TOTAL:							47.79

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134057	BRE1390 252789	BRETT EQUIPMENT 09/15/15	01	LED RED,GROMMET RUBBER/#21	01-11-62-6220		114.18 114.18 *
INVOICE TOTAL:							114.18
CHECK TOTAL:							114.18
134058	CAR211 35837	CARY CONCRETE PRODUCTS, INC 09/14/15	01	20 PCS PRECAST SIGN POSTS	01-11-62-6264		4,500.00 4,500.00 *
INVOICE TOTAL:							4,500.00
CHECK TOTAL:							4,500.00
134059	CAS7911 8327	CASE LOTS INC 09/21/15	01	MISC PAPER TOWELS;TP;SOAP;CUPS	01-10-61-6100		1,745.45 1,745.45 *
INVOICE TOTAL:							1,745.45
8355		09/22/15	01	2 DOZ URINAL SCREENS	01-10-61-6100		59.70
							59.70 *
8356		09/22/15	01	4 DOZ URINAL SCREENS	01-10-61-6100		119.40
							119.40 *
INVOICE TOTAL:							119.40
CHECK TOTAL:							1,924.55
134060	CAT6298 6031407	CATCHING FLUIDPOWER, INC 09/17/15	01	FLATHOSE;FEMALE & MALE CPLER	50-00-62-6220		273.93 273.93 *
INVOICE TOTAL:							273.93
CHECK TOTAL:							273.93
134061	COL1710 6671	COLLINS & RADJA 09/21/15	01	RETAINER/OCT-DEC 2015	75-00-68-6899		300.00 300.00 *
INVOICE TOTAL:							300.00
CHECK TOTAL:							300.00

4-F.6

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134062	COL226 142401	COLLEY ELEVATOR CO 08/31/15	01	INSTALL PIT LADDERS	01-10-62-6220		1,424.00 1,424.00 *
							INVOICE TOTAL:
							CHECK TOTAL:
134063	COM3001 0147099-15/10	COMCAST CABLE 09/24/15	01	OCT MODEM/GARAGE	51-00-62-6280		102.85 102.85 *
							INVOICE TOTAL:
							CHECK TOTAL:
134064	COU11 5809	COURTNEY'S LANE 09/16/15	01	SAFETY INSPECTION/#20 & #74	50-00-62-6220		35.00
			02	SAFETY INSPECTION/#20 & #74	80-00-62-6220		35.00
							INVOICE TOTAL:
134064	5814	09/16/15	01	SAFETY INSPECTION/#21	01-11-62-6220		35.00
							INVOICE TOTAL:
							CHECK TOTAL:
134065	CRA4332 151006	CRAINS CHICAGO BUSINESS 10/06/15	01	SUBSCRIPTION RENEWAL	01-06-60-6020		74.00 74.00 *
							INVOICE TOTAL:
							CHECK TOTAL:
134066	DMJ603 3054	D M J AUTOMOTIVE 09/29/15	01	PREVENTATIVE MTC/CO 1115	01-09-62-6220		485.96 485.96 *
							INVOICE TOTAL:

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134066	DMJ603 3056	D M J AUTOMOTIVE 09/29/15	01	PREVENTATIVE MTC/ CO 1182	01-09-62-6220		49.42 49.42 *
							INVOICE TOTAL:
134066	3058	09/29/15	01	OIL CHANGE;ETC/CO1183	01-09-62-6220		54.37 54.37 *
							INVOICE TOTAL:
							CHECK TOTAL:
134067	DYN2767 147021615091	DYNEGY ENERGY SERVICES 09/22/15	01	SEPT PUMPING	50-00-62-6211		2,990.69 2,990.69 *
							INVOICE TOTAL:
134067	147021715091	09/30/15	01	SEPT PUMPING	50-00-62-6211		168.01 168.01 *
							INVOICE TOTAL:
134067	149410115091	09/21/15	01	SEPT STREET LIGHTS	01-11-62-6211		616.68
			02	SEPT PARKING LOT LIGHTS	51-00-62-6211		228.09
							INVOICE TOTAL:
134067	149410215091	09/22/15	01	SEPT STREET LIGHTS	01-11-62-6211		87.82
			02	SEPT PARKING LOT LIGHTS	51-00-62-6211		32.48
							INVOICE TOTAL:
134067	149410315091	09/22/15	01	SEPT STREET LIGHTS	01-11-62-6211		248.03
			02	SEPT PARKING LOT LIGHTS	51-00-62-6211		91.74
							INVOICE TOTAL:
134067	149410415091	09/21/15	01	AUG-SEP STREET LIGHTS	01-11-62-6211		339.77 *
							INVOICE TOTAL:
							CHECK TOTAL:
*** VOID---LEADER CHECK ***							
134068	DYN2767	DYNEGY ENERGY SERVICES	02	AUG-SEP PARKING LOT LIGHTS	51-00-62-6211		13.37
							INVOICE TOTAL:

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INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
134068	DYN2767	DYNEGY ENERGY SERVICES						
	149410515091	09/21/15	01	SEPT STREET LIGHTS	01-11-62-6211		294.88	
			02	SEPT PARKING LOT LIGHTS	51-00-62-6211		109.07	
				INVOICE TOTAL:			403.95 *	
				CHECK TOTAL:			4,917.02	
134069	FED9451	FEDEX						
	5-169-28946	09/23/15	01	SENT EXIT DOCS:PACANA	01-02-61-6101		23.87	
			02	SEND GO SEWER BOND DOCS	01-03-61-6101		20.50	
				INVOICE TOTAL:			44.37 *	
				CHECK TOTAL:			44.37	
134070	FIR/CD	FIRST NATIONAL BANK/LA GRANGE						
	150922-01	09/22/15	01	GAME CAMERA;CARD/RODENT CONTR	01-06-62-6230		116.97	
				INVOICE TOTAL:			116.97 *	
	150922-02	09/22/15	01	WOMEN IN BUSINESS MTG/MESARO	01-06-60-6020		37.00	
				INVOICE TOTAL:			37.00 *	
	150925-01	09/25/15	01	MEMORY CARD/WILDLIFE MONITOR	01-06-61-6100		8.49	
				INVOICE TOTAL:			8.49 *	
	150925-02	09/25/15	01	CLAMPS;BOLTS/WILDLIFE MONITOR	01-06-61-6100		7.88	
				INVOICE TOTAL:			7.88 *	
				CHECK TOTAL:			170.34	
134071	HAN1562	HANSON MATERIAL SERVICE						
	5520388	09/16/15	01	3 LOADS BACKFILL	50-00-62-6220		1,022.83	
				INVOICE TOTAL:			1,022.83 *	
				CHECK TOTAL:			1,022.83	

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
134072	HBK759	HBK WATER METER SERVICE INC						
	498	09/17/15	01	2" FIELD TEST METER/124 S LG R	50-00-62-6220		142.25	
				INVOICE TOTAL:			142.25 *	
				CHECK TOTAL:			142.25	
134073	HEU2315	HEUER & ASSOCIATES						
	15-106	09/23/15	01	PLAN REV@1101 S SPRING	01-00-35-3511		579.09	
				INVOICE TOTAL:			579.09 *	
	15-107	09/23/15	01	PLAN REV@406 S PECK	01-00-35-3511		1,722.75	
				INVOICE TOTAL:			1,722.75 *	
	15-108	09/23/15	01	PALN REV@609 S 8TH	01-00-35-3511		260.83	
				INVOICE TOTAL:			260.83 *	
	15-109	09/23/15	01	PLAN REV@234 S 7TH	01-00-35-3511		387.50	
				INVOICE TOTAL:			387.50 *	
	15-110	09/23/15	01	PLAN REV@712-716 W BURLINGTON	01-00-35-3511		918.80	
				INVOICE TOTAL:			918.80 *	
	15-111	09/23/15	01	PLAN REV@32 N EDGEWOOD	01-00-35-3511		1,205.93	
				INVOICE TOTAL:			1,205.93 *	
	15-112	09/25/15	01	PLAN REV@720 S 9TH	01-00-35-3511		1,268.19	
				INVOICE TOTAL:			1,268.19 *	
				*** VOID---LEADER CHECK ***				
134074	HEU2315	HEUER & ASSOCIATES						
	15-115	09/30/15	01	PLAN REV@608-624 E COSSITT	01-00-35-3511		1,246.73	
				INVOICE TOTAL:			1,246.73 *	

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
134074	HEU2315	HEUER & ASSOCIATES						
	15-116	09/30/15	01	LA GRANGE MISC	01-06-62-6230		372.38	
						INVOICE TOTAL:	372.38 *	
						CHECK TOTAL:	7,962.20	
134075	HIN6605	HINCKLEY SPRINGS						
	2478819-091815	10/01/15	01	4 BTLS. DRINKING WATER	01-03-61-6100		55.69	
						INVOICE TOTAL:	55.69 *	
						CHECK TOTAL:	55.69	
134076	HOM1831	HOME DEPOT CREDIT SERVICES						
	9570407	09/22/15	01	MINI RADAR SQUARES;BLADES/PD	01-10-62-6220		150.30	
						INVOICE TOTAL:	150.30 *	
						CHECK TOTAL:	150.30	
134077	HOR60	HORTON'S OF LA GRANGE						
	172393	09/02/15	01	WIRE CONNECTORS/SL	01-11-62-6223		10.38	
						INVOICE TOTAL:	10.38 *	
	172564	09/17/15	01	CABLE TIES/ART FAIR	01-10-62-6222		23.98	
						INVOICE TOTAL:	23.98 *	
	172582	09/18/15	01	6V BATTERIES/BARRICADES	01-11-62-6264		41.56	
						INVOICE TOTAL:	41.56 *	
	172710	09/29/15	01	FLASHLIGHT	01-06-61-6100		35.99	
						INVOICE TOTAL:	35.99 *	
						CHECK TOTAL:	111.91	

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
134078	ILP6	ILLINOIS PAPER & COPIER CO						
	IN183790	09/14/15	01	REPAIR COPIER PAPER TRAY	01-06-62-6220		157.50	
						INVOICE TOTAL:	157.50 *	
	IN185961	09/28/15	01	COPY PAPER	01-02-61-6100		32.93	
			02	COPY PAPER	01-03-61-6100		16.47	
			03	COPY PAPER	01-06-61-6100		16.47	
						INVOICE TOTAL:	65.87 *	
						CHECK TOTAL:	223.37	
134079	ILSP	ILLINOIS STATE POLICE						
	150831	08/31/15	01	NEW EMPL EXAM/FONTO	01-07-61-6100		29.75	
			02	NEW EMPL EXAM/WD	01-07-61-6100		29.75	
			03	FF CANDIDATE SELIGA	01-12-62-6272		29.75	
			04	FF CANDIDATE KLEMAMP	01-12-62-6272		29.75	
						INVOICE TOTAL:	119.00 *	
						CHECK TOTAL:	119.00	
	*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							
134080	INF5350	INFINITY SIGNS & GRAPHICS						
	7509	09/21/15	01	NO PKG SIGNS;COROPLAST SIGNS	01-11-62-6264		283.53	
						INVOICE TOTAL:	283.53 *	
	7542	09/26/15	01	2 SIGNS	01-11-62-6264		100.00	
						INVOICE TOTAL:	100.00 *	
						CHECK TOTAL:	383.53	
134081	JAC6642	JACK'S						
	63892	09/21/15	01	SHANK BITS/METERS	50-00-62-6220		151.18	
						INVOICE TOTAL:	151.18 *	

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INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134081	JAC6642 63914	JACK'S 09/23/15	01	2 SAFETY VESTS	01-11-60-6021		49.98 INVOICE TOTAL: 49.98 *
							CHECK TOTAL: 201.16
134082	JOH1025 61B30	J A JOHNSON PAVING CO 09/17/15	01	PAVING;CONCRETE REPAIRS	40-00-66-6697		9,995.00 INVOICE TOTAL: 9,995.00 *
							CHECK TOTAL: 9,995.00
134083	KRAMER 150929	STEVE KRAMER 09/29/15	01	REIMBURSE CDL RENEWAL FEE	01-11-60-6020		65.00 INVOICE TOTAL: 65.00 *
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							CHECK TOTAL: 65.00
134084	LAM1900 15154	A LAMP CONCRETE CONTRACTORS 09/17/15	01	REPAIR DAMAGE FROM NICOR	40-00-66-6698		6,566.00 INVOICE TOTAL: 6,566.00 *
	15168		01	FY15-16 NEIGHBORHD STR RESURFC	40-00-66-6698		376,010.37 INVOICE TOTAL: 376,010.37 *
							CHECK TOTAL: 382,576.37
134085	LAU27 11615	LAUTERBACH & AMEN, LLP 07/07/15	01	GASB 45 OPEB REPORT	01-03-62-6232		3,400.00 INVOICE TOTAL: 3,400.00 *

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134085	LAU27 11823	LAUTERBACH & AMEN, LLP 07/07/15	01	ACTUARY VAL/GASB 67 & 68	75-00-68-6899		4,800.00 INVOICE TOTAL: 4,800.00 *
	11824		01	ACTUARY VAL/GASB 67 & 68	70-00-68-6899		4,800.00 INVOICE TOTAL: 4,800.00 *
							CHECK TOTAL: 13,000.00
134086	LGPC 151007	PETTY CASH 10/07/15	01	REIMB. PETTY CASH	01-02-61-6100		6.99
			02	REIMB. PETTY CASH	01-07-60-6020		38.99
			03	REIMB. PETTY CASH	01-07-61-6100		56.27
			04	REIMB. PETTY CASH	01-07-61-6101		17.07
			05	REIMB. PETTY CASH	01-07-61-6102		188.00
			06	REIMB. PETTY CASH	01-07-62-6241		43.18
			07	REIMB. PETTY CASH	51-00-61-6100		17.40
							INVOICE TOTAL: 367.90 *
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***							CHECK TOTAL: 367.90
134087	LIC2818 14194791	J C LICHT 09/25/15	01	BRN TINT	01-11-62-6264		24.79 INVOICE TOTAL: 24.79 *
							CHECK TOTAL: 24.79
134088	MAR1840 95341	MARTIN IMPLEMENT SALES, INC 09/21/15	01	CAB FILTER;GAS STRUT/#12	50-00-62-6220		194.18 INVOICE TOTAL: 194.18 *
							CHECK TOTAL: 194.18

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INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134089	MCC	VILLAGE OF MC COOK					
	38-15/09	10/01/15	01	SEPT WATER PURCHASE	50-00-62-6290		230,796.54
						INVOICE TOTAL:	230,796.54 *
						CHECK TOTAL:	230,796.54
134090	MCM7690	MC MASTER-CARR SUPPLY CO					
	39372289	09/17/15	01	BARRICADE TAPE;SAFETY FLAGS;ET	01-11-62-6264		168.62
						INVOICE TOTAL:	168.62 *
	39672431	09/22/15	01	2 STEEL ENTRANCE SIGNS	01-11-62-6264		51.39
						INVOICE TOTAL:	51.39 *
						CHECK TOTAL:	220.01
134091	MGP701	MGP, INC					
	2711	09/30/15	01	SEP 2015 GIS SERVICES	50-00-62-6230		2,266.25
			02	SEP 2015 GIS SERVICES	80-00-62-6230		971.25
						INVOICE TOTAL:	3,237.50 *
						CHECK TOTAL:	3,237.50
134092	MOH7340	MOHR OIL CO					
	208224	09/25/15	01	1451 GALS NO-LEAD	01-00-17-1701		2,965.41
						INVOICE TOTAL:	2,965.41 *
	28225	09/25/15	01	556 GALS ULS ON-ROAD DIESEL	01-00-17-1701		1,094.71
						INVOICE TOTAL:	1,094.71 *
						CHECK TOTAL:	4,060.12
134093	MOR616	DONALD E MORRIS ARCHITECT, PC					

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134093	MOR616	DONALD E MORRIS ARCHITECT, PC					
	15/09	09/30/15	01	SEP 2015 PLAN REVIEWS	01-00-35-3511		5,330.00
						INVOICE TOTAL:	5,330.00 *
						CHECK TOTAL:	5,330.00
134094	NAT582	NATIONAL SEED					
	556226SI	09/25/15	01	GRASS SEED;ACCELERATOR	01-11-62-6259		319.50
						INVOICE TOTAL:	319.50 *
						CHECK TOTAL:	319.50
134095	NIC5407	NICOR GAS					
	150919	09/19/15	01	SEPT GAS CHARGES/TRAIN STN	51-00-62-6225		37.56
						INVOICE TOTAL:	37.56 *
						CHECK TOTAL:	37.56
134096	NOT1101	NOTARY PUBLIC ASSOCIATION/IL.					
	150922	09/22/15	01	NOTARY COMM./KERRI A SIRGEDAS	01-09-60-6020		54.00
						INVOICE TOTAL:	54.00 *
						CHECK TOTAL:	54.00
134097	OFF8804	OFFICE DEPOT					
	795432701001	09/25/15	01	MISC OFFICE SUPPLIES	01-09-61-6100		101.18
						INVOICE TOTAL:	101.18 *
	795432771001	09/25/15	01	MISC OFFICE SUPPLIES	01-09-61-6100		11.98
						INVOICE TOTAL:	11.98 *
						CHECK TOTAL:	113.16

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INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134098	PAS6749	PASSPORT PARKING INC					
	2252	07/31/15	01	JUL PASSPORT TRANSACTION CHARG	51-00-52-5228		209.75
						INVOICE TOTAL:	209.75 *
						CHECK TOTAL:	209.75
134099	PAY1080	PAYFLEX SYSTEMS USA, INC					
	121468-714126	09/12/15	01	SEP 2015 FLEX SPENDING FEES	01-19-68-6890		118.80
						INVOICE TOTAL:	118.80 *
						CHECK TOTAL:	118.80
134100	PE4016	P & E POWERWASH					
	35034	09/21/15	01	WINDOW CLEANING/TRAIN DEPOT	51-00-62-6225		74.00
						INVOICE TOTAL:	74.00 *
	35035	09/21/15	01	WINDOW CLEANING/BUS DEPOTS	01-10-62-6222		40.00
						INVOICE TOTAL:	40.00 *
						CHECK TOTAL:	114.00
134101	PEP8500	PEP BOYS - REMITTANCE DEPT					
	08311031357	09/11/15	01	PILOT LED;DRIVING LIGHTS/#5	01-11-62-6220		49.98
						INVOICE TOTAL:	49.98 *
						CHECK TOTAL:	49.98
134102	PIP31	STEVE PIPER & SONS INC					
	2593	09/18/15	01	TUB GRINDING	01-11-62-6258		2,075.00
						INVOICE TOTAL:	2,075.00 *
						CHECK TOTAL:	2,075.00

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134103	PRA5185	PRAIRIE MATERIAL SALES, INC					
	886359441	09/22/15	01	4YDS 4000PSI	50-00-62-6220		755.38
						INVOICE TOTAL:	755.38 *
						CHECK TOTAL:	755.38
134104	QUA2080	QUARRY MATERIALS INC					
	55504	09/16/15	01	3.5TONS SURFACE;4.14 TONS BIND	50-00-62-6220		396.00
						INVOICE TOTAL:	396.00 *
	55539	09/17/15	01	3.12 T BINDER;2 T SURFACE	01-11-62-6262		264.00
						INVOICE TOTAL:	264.00 *
	55573	09/18/15	01	8.25 TONS SURFACE	01-11-62-6262		445.50
						INVOICE TOTAL:	445.50 *
						CHECK TOTAL:	1,105.50
134105	REL2252	RELIABLE MATERIALS					
	187632	09/08/15	01	4 LOADS WASTE	50-00-62-6220		510.00
						INVOICE TOTAL:	510.00 *
	188091	09/14/15	01	20 LOADS CLAY/DIRT	50-00-62-6220		204.00
						INVOICE TOTAL:	204.00 *
	188358	09/16/15	01	3 LOADS WASTE	50-00-62-6220		306.00
						INVOICE TOTAL:	306.00 *
						CHECK TOTAL:	1,020.00
134106	RUS2208	RUSH TRUCK CENTERS					
	3000028247	09/14/15	01	CAPS-RAD OVERFLOW TANK/#21	01-11-62-6220		51.30
						INVOICE TOTAL:	51.30 *

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INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
134106	RUS2208	RUSH TRUCK CENTERS						
	3000036484	09/15/15	01	REPAIR SOLENOID/#17	80-00-62-6220		771.40	
						INVOICE TOTAL:	771.40 *	
	3000057824	09/16/15	01	RADIATOR CAPS/#8	01-11-62-6220		51.30	
						INVOICE TOTAL:	51.30 *	
	3000065224	09/17/15	01	DRAG LINK STEERING/#21	01-11-62-6220		147.66	
						INVOICE TOTAL:	147.66 *	
						CHECK TOTAL:	1,021.66	
134107	SAN9678	SANTA'S WHOLESALE SUPPLY						
	11813	09/21/15	01	12" RED BOWS	01-10-62-6222		1,703.67	
						INVOICE TOTAL:	1,703.67 *	
						CHECK TOTAL:	1,703.67	
134108	SEC	SECRETARY OF STATE, ILLINOIS						
	150922	09/22/15	01	NOTARY RENEWAL/K SIRGEDAS	01-09-60-6020		10.00	
						INVOICE TOTAL:	10.00 *	
						CHECK TOTAL:	10.00	
						*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***		
134109	SEY3807	SEYFORTH SHAW LLP						
	2485623-013586	08/28/15	01	LGL SVCS THROUGH 8/17/15	01-04-62-6238		4,800.00	
						INVOICE TOTAL:	4,800.00 *	
						CHECK TOTAL:	4,800.00	
134110	SHA250	SHAW MEDIA						

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
134110	SHA250	SHAW MEDIA						
	1115481	09/28/15	01	LGL NTC ZBA #611	01-12-62-6271		110.04	
						INVOICE TOTAL:	110.04 *	
						CHECK TOTAL:	110.04	
134111	SIG9403	SIGN UP						
	15190	09/25/15	01	LETTERING/TRUCK #20	01-11-62-6220		250.00	
						INVOICE TOTAL:	250.00 *	
						CHECK TOTAL:	250.00	
134112	STA8368	STAPLES ADVANTAGE						
	8035992228	09/12/15	01	COPY PAPER;MISC SUPPLIES	01-02-61-6100		182.28	
			02	COPY PAPER;MISC SUPPLIES	01-03-61-6100		91.14	
			03	COPY PAPER;MISC SUPPLIES	01-06-61-6100		91.14	
						INVOICE TOTAL:	364.56 *	
						CHECK TOTAL:	364.56	
134113	SUP1980	SUPERIOR ROAD STRIPING						
	602915	09/21/15	01	2015 THERMOPLASTIC MARKING	40-00-68-6864		14,955.66	
						INVOICE TOTAL:	14,955.66 *	
						CHECK TOTAL:	14,955.66	
134114	THI4170	DAN THIESSE						
	151006	10/06/15	01	16 PLUMBING INSPECTIONS	01-06-62-6229		568.00	
						INVOICE TOTAL:	568.00 *	
						CHECK TOTAL:	568.00	

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INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134115	THI4200	THIRD MILLENNIUM ASOC., INC					
	18628	09/30/15	01	SEPT PRINT/MAIL WATER BILLS	50-00-62-6230		910.29
						INVOICE TOTAL:	910.29 *
						CHECK TOTAL:	910.29
134116	THO1302	THOMPSON ELEVATOR					
	15-3460	09/18/15	01	ELEVATOR PLAN REVIEWS	01-00-35-3511		600.00
						INVOICE TOTAL:	600.00 *
	15-3530	09/25/15	01	PLAN REVIEWS	01-00-35-3511		200.00
						INVOICE TOTAL:	200.00 *
						CHECK TOTAL:	800.00
134117	THO699	THOMAS ALARM , INC					
	9241517	09/24/15	01	TEST ALARM SYSTEM/VH	01-10-62-6220		260.00
						INVOICE TOTAL:	260.00 *
						CHECK TOTAL:	260.00
134118	TRA31	TRAFFIC CONTROL PROTECTION INC					
	17174	09/22/15	01	TYPE I BARRICADES	01-11-62-6262		295.00
						INVOICE TOTAL:	295.00 *
	84541	09/25/15	01	MARKING MATERIAL/STREETS	01-11-62-6262		780.60
						INVOICE TOTAL:	780.60 *
						CHECK TOTAL:	1,075.60
134119	USP	U.S. POSTMASTER					
	151001	10/01/15	01	PERMIT #1678/NOV-JAN WTR BILLS	50-00-61-6101		2,880.00
						INVOICE TOTAL:	2,880.00 *
						CHECK TOTAL:	2,880.00
							*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***

INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134120	USPS	UNITED STATES POSTAL SERVICE					
	151007	10/07/15	01	REIMBURSE POSTAGE METER	01-02-61-6101		359.74
			02	REIMBURSE POSTAGE METER	01-06-61-6101		287.25
			03	REIMBURSE POSTAGE METER	01-03-61-6101		1,112.54
			04	REIMBURSE POSTAGE METER	01-07-61-6101		713.59
			05	REIMBURSE POSTAGE METER	01-09-61-6101		34.43
			06	REIMBURSE POSTAGE METER	50-00-61-6101		858.36
			07	REIMBURSE POSTAGE METER	51-00-61-6101		355.81
			08	REIMBURSE POSTAGE METER	01-11-61-6101		278.28
						INVOICE TOTAL:	4,000.00 *
						CHECK TOTAL:	4,000.00
							*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***
134121	VER2550	VERIZON WIRELESS					
	9752524776	09/18/15	01	SEP CHIEFS CAR	24-00-62-6210		38.01
						INVOICE TOTAL:	38.01 *
						CHECK TOTAL:	38.01
134122	WED141	WEDNESDAY JOURNAL, INC					
	15360054	09/09/15	01	AD FOR SIDEWALK SALE	01-06-62-6239		342.00
						INVOICE TOTAL:	342.00 *
						CHECK TOTAL:	342.00
134123	WHA351	MARTIN WHALEN OFFICE SOLUTIONS					
	556921	09/28/15	01	OCT COPIER LEASE	01-11-61-6100		117.35
			02	OCT COPIER LEASE	50-00-61-6100		25.00
			03	OCT COPIER LEASE	80-00-61-6100		40.00
			04	B&W; COLOR COPIES	01-11-61-6100		81.09
						INVOICE TOTAL:	263.44 *
						CHECK TOTAL:	263.44

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INVOICES DUE ON/BEFORE 10/12/2015

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
134124	WH05620	WHOLESALE DIRECT INC					
	216739	09/22/15	01	RETRACTABLE TRUCK STEP/#19	01-11-62-6220		126.96
						INVOICE TOTAL:	126.96 *
	216792	09/24/15	01	LINEAR REFL ASSY;AMBER LENS;ET	01-11-62-6220		387.80
						INVOICE TOTAL:	387.80 *
					CHECK TOTAL:		514.76
					TOTAL AMOUNT PAID:		832,390.48

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GENERAL FUND							
01	01-00-17-1701	PREPAID DIESEL FUEL	MOH7340	208224	1451 GALS NO-LEAD	2,965.41	
02	01-00-17-1701	PREPAID DIESEL FUEL	MOH7340	28225	556 GALS ULS ON-ROAD DIESEL	1,094.71	
03	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	HEU2315	15-106	PLAN REV@1101 S SPRING	579.09	
04	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	HEU2315	15-107	PLAN REV@406 S PECK	1,722.75	
05	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	HEU2315	15-108	PALN REV@609 S 8TH	260.83	
06	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	HEU2315	15-109	PLAN REV@234 S 7TH	387.50	
07	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	HEU2315	15-110	PLAN REV@712-716 W BURLINGTO	918.80	
08	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	HEU2315	15-111	PLAN REV@32 N EDGEWOOD	1,205.93	
09	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	HEU2315	15-112	PLAN REV@720 S 9TH	1,268.19	
10	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	HEU2315	15-115	PLAN REV@608-624 E COSSITT	1,246.73	
11	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	MOR616	15/09	SEP 2015 PLAN REVIEWS	5,330.00	
12	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	THO1302	15-3460	ELEVATOR PLAN REVIEWS	600.00	
13	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	THO1302	15-3530	PLAN REVIEWS	200.00	
14	01-02-61-6100	TOOLS & SUPPLIES	ILP6	IN185961	COPY PAPER	32.93	
15	01-02-61-6100	TOOLS & SUPPLIES	LGPC	151007	REIMB. PETTY CASH	6.99	
16	01-02-61-6100	TOOLS & SUPPLIES	STA8368	8035992228	COPY PAPER;MISC SUPPLIES	182.28	
17	01-02-61-6101	PRINTING, POSTAGE, & STATIONE	BES1020	4836-1751	OPUS SIDEWALK MAIL TO ATTY	47.79	
18	01-02-61-6101	PRINTING, POSTAGE, & STATIONE	FED9451	5-169-28946	SENT EXIT DOCS:PACANA	23.87	
19	01-02-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	151007	REIMBURSE POSTAGE METER	359.74	
20	01-02-62-6210	TELEPHONE FEES	ATT	15/708245008709	SEP ALARM LINE 2450087/ADM	132.95	
21	01-02-62-6210	TELEPHONE FEES	ATT	15/708245027009	SEP ALARM LINE 2450270/CLK A	265.90	
22	01-02-62-6210	TELEPHONE FEES	ATT5017	15/09	SEPT LONG DISTANCE CHARGES	83.25	
23	01-03-61-6100	TOOLS & SUPPLIES	HIN6605	2478819-091815	4 BTLs. DRINKING WATER	55.69	
24	01-03-61-6100	TOOLS & SUPPLIES	ILP6	IN185961	COPY PAPER	16.47	
25	01-03-61-6100	TOOLS & SUPPLIES	STA8368	8035992228	COPY PAPER;MISC SUPPLIES	91.14	
26	01-03-61-6101	PRINTING, POSTAGE, & STATIONE	FED9451	5-169-28946	SEND GO SEWER BOND DOCS	20.50	
27	01-03-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	151007	REIMBURSE POSTAGE METER	1,112.54	
28	01-03-62-6210	TELEPHONE FEES	ATT	15/708245008709	SEP ALARM LINE 2450087/FIN	132.94	
29	01-03-62-6210	TELEPHONE FEES	ATT5017	15/09	SEPT LONG DISTANCE CHARGES	106.85	
30	01-03-62-6220	MTCE-EQUIPMENT	AI51815	52958	AUG IT CHARGES	285.00	
31	01-03-62-6232	AUDITING	LAU27	11615	GASB 45 OPEB REPORT	3,400.00	
32	01-04-62-6238	LEGAL-PERSONNEL	SEY3807	2485623-013586	LGL SVCS THROUGH 8/17/15	4,800.00	
33	01-06-60-6020	TRAINING & MEMBERSHIP	CRA4332	151006	SUBSCRIPTION RENEWAL	74.00	
34	01-06-60-6020	TRAINING & MEMBERSHIP	FIR/CD	150922-02	WOMEN IN BUSINESS MTG/MESARO	37.00	
35	01-06-61-6100	TOOL & SUPPLIES	FIR/CD	150925-01	MEMORY CARD/WILDLIFE MONITOR	8.49	
36	01-06-61-6100	TOOL & SUPPLIES	FIR/CD	150925-02	CLAMPS;BOLTS/WILDLIFE MONITO	7.88	
37	01-06-61-6100	TOOL & SUPPLIES	HOR60	172710	FLASHLIGHT	35.99	
38	01-06-61-6100	TOOL & SUPPLIES	ILP6	IN185961	COPY PAPER	16.47	

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GENERAL FUND							
39	01-06-61-6100	TOOL & SUPPLIES	STA8368	8035992228	COPY PAPER;MISC SUPPLIES	91.14	
40	01-06-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	151007	REIMBURSE POSTAGE METER	287.25	
41	01-06-62-6210	TELEPHONE FEES	ATT	15/708245027009	SEP ALARM LINE 2450270/COM D	265.89	
42	01-06-62-6210	TELEPHONE FEES	ATT5017	15/09	SEPT LONG DISTANCE CHARGES	10.99	
43	01-06-62-6220	MTCE-EQUIPMENT	AI51815	52958	AUG IT CHARGES	166.25	
44	01-06-62-6220	MTCE-EQUIPMENT	ILP6	IN183790	REPAIR COPIER PAPER TRAY	157.50	
45	01-06-62-6229	CONTRACTUAL PLUMBING INSP	THI4170	151006	16 PLUMBING INSPECTIONS	568.00	
46	01-06-62-6230	PROFESSIONAL SERVICES	AND6006	3528494	SEPT PEST CONTROL	66.00	
47	01-06-62-6230	PROFESSIONAL SERVICES	FIR/CD	150922-01	GAME CAMERA;CARD/RODENT CONT	116.97	
48	01-06-62-6230	PROFESSIONAL SERVICES	HEU2315	15-116	LA GRANGE MISC	372.38	
49	01-06-62-6239	ECONOMIC DEVELOPMENT	ACC628	120004	VALET PARKING 9/25-26;10/2-3	1,476.00	
50	01-06-62-6239	ECONOMIC DEVELOPMENT	WED141	15360054	AD FOR SIDEWALK SALE	342.00	
51	01-07-60-6020	TRAINING & MEMBERSHIP	LGPC	151007	REIMB. PETTY CASH	38.99	
52	01-07-61-6100	TOOLS & SUPPLIES	ILSP	150831	NEW EMPL EXAM/FONTO	29.75	
53	01-07-61-6100	TOOLS & SUPPLIES	ILSP	150831	NEW EMPL EXAM/WD	29.75	
54	01-07-61-6100	TOOLS & SUPPLIES	LGPC	151007	REIMB. PETTY CASH	56.27	
55	01-07-61-6101	PRINTING, POSTAGE, & STATIONE	LGPC	151007	REIMB. PETTY CASH	17.07	
56	01-07-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	151007	REIMBURSE POSTAGE METER	713.59	
57	01-07-61-6102	GAS & OIL	LGPC	151007	REIMB. PETTY CASH	188.00	
58	01-07-62-6210	TELEPHONE FEES	ATT	15/708352193309	SEP MODEM LINE 352-1933/PD	85.99	
59	01-07-62-6210	TELEPHONE FEES	ATT	15/708352213109	SEP EMERGENCY LINE 352-2131/	322.83	
60	01-07-62-6210	TELEPHONE FEES	ATT5017	15/09	SEPT LONG DISTANCE CHARGES	310.39	
61	01-07-62-6220	MTCE-EQUIPMENT	AI51815	52958	AUG IT CHARGES	993.75	
62	01-07-62-6241	PRISONER MEALS	LGPC	151007	REIMB. PETTY CASH	43.18	
63	01-09-60-6020	TRAINING & MEMBERSHIP	NOT1101	150922	NOTARY COMM./KERRI A SIRGEDA	54.00	
64	01-09-60-6020	TRAINING & MEMBERSHIP	SEC	150922	NOTARY RENEWAL/K SIRGEDAS	10.00	
65	01-09-61-6100	TOOLS & SUPPLIES	ARA2525	2080234101	MAT MOP SERVICE	30.39	
66	01-09-61-6100	TOOLS & SUPPLIES	OFF8804	795432701001	MISC OFFICE SUPPLIES	101.18	
67	01-09-61-6100	TOOLS & SUPPLIES	OFF8804	795432771001	MISC OFFICE SUPPLIES	11.98	
68	01-09-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	151007	REIMBURSE POSTAGE METER	34.43	
69	01-09-62-6210	TELEPHONE FEES	AME5749	U1158734PJ	OCT PAGE/COPY SERVICE	85.63	
70	01-09-62-6210	TELEPHONE FEES	ATT	15/708352212109	SEP EMERGENCY LINE 352-2121/	205.29	
71	01-09-62-6210	TELEPHONE FEES	ATT	15/708354156609	SEP OFFICE LINE 354-1566	109.98	
72	01-09-62-6210	TELEPHONE FEES	ATT5017	15/09	SEPT LONG DISTANCE CHARGES	75.14	
73	01-09-62-6220	MTCE-EQUIPMENT	AAA138	0395	REPLACE L&R HINGES ON OVEN	210.00	
74	01-09-62-6220	MTCE-EQUIPMENT	AI51815	52958	AUG IT CHARGES	1,662.50	
75	01-09-62-6220	MTCE-EQUIPMENT	DMJ603	3054	PREVENTATIVE MTC/CO 1115	485.96	
76	01-09-62-6220	MTCE-EQUIPMENT	DMJ603	3056	PREVENTATIVE MTC/ CO 1182	49.42	

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GENERAL FUND							
77	01-09-62-6220	MTCE-EQUIPMENT	DMJ603	3058	OIL CHANGE;ETC/CO1183	54.37	
78	01-10-61-6100	TOOLS & SUPPLIES	CAS7911	8327	MISC PAPER TOWELS;TP;SOAP;CU	1,745.45	
79	01-10-61-6100	TOOLS & SUPPLIES	CAS7911	8355	2 DOZ URINAL SCREENS	59.70	
80	01-10-61-6100	TOOLS & SUPPLIES	CAS7911	8356	4 DOZ URINAL SCREENS	119.40	
81	01-10-62-6220	MTCE-EQUIPMENT	ATO3733	MA31047	HVAC MTC AGREEMENT/2ND QTR	1,032.50	
82	01-10-62-6220	MTCE-EQUIPMENT	COL226	142401	INSTALL PIT LADDERS	1,424.00	
83	01-10-62-6220	MTCE-EQUIPMENT	HOM1831	9570407	MINI RADAR SQUARES;BLADES/PD	150.30	
84	01-10-62-6220	MTCE-EQUIPMENT	THO699	9241517	TEST ALARM SYSTEM/VH	260.00	
85	01-10-62-6221	MTCE-BUILDING	ALL897	13344	OCT CUSTODIAL SERVICE:PD	1,475.26	
86	01-10-62-6221	MTCE-BUILDING	ALL897	13348	OCT CUSTODIAL SERVICE:DPW	395.00	
87	01-10-62-6221	MTCE-BUILDING	ALL897	13349	OCT CUSTODIAL SERVICE:VH	1,644.69	
88	01-10-62-6222	MTCE-CENTRAL BUSINESS DISTRI	HOR60	172564	CABLE TIES/ART FAIR	23.98	
89	01-10-62-6222	MTCE-CENTRAL BUSINESS DISTRI	PE4016	35035	WINDOW CLEANING/BUS DEPOTS	40.00	
90	01-10-62-6222	MTCE-CENTRAL BUSINESS DISTRI	SAN9678	11813	12" RED BOWS	1,703.67	
91	01-11-60-6020	TRAINING & MEMBERSHIP	KRAMER	150929	REIMBURSE CDL RENEWAL FEE	65.00	
92	01-11-60-6021	UNIFORMS	ARA2525	2080234235	9/25/15 UNIFORM SERVICES	61.48	
93	01-11-60-6021	UNIFORMS	ARA2525	2080244364	10/2/15 UNIFORM SERVICES	61.48	
94	01-11-60-6021	UNIFORMS	JAC6642	63914	2 SAFETY VESTS	49.98	
95	01-11-61-6100	TOOLS & SUPPLIES	WHA351	556921	OCT COPIER LEASE	117.35	
96	01-11-61-6100	TOOLS & SUPPLIES	WHA351	556921	B&W; COLOR COPIES	81.09	
97	01-11-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	151007	REIMBURSE POSTAGE METER	278.28	
98	01-11-62-6210	TELEPHONE FEES	ATT	15/708Z45003709	SEP ALARM LINE 708-245-0037	132.95	
99	01-11-62-6210	TELEPHONE FEES	ATT5017	15/09	SEPT LONG DISTANCE CHARGES	24.83	
100	01-11-62-6211	ELECTRIC FEES	DYN2767	149410115091	SEPT STREET LIGHTS	616.68	
101	01-11-62-6211	ELECTRIC FEES	DYN2767	149410215091	SEPT STREET LIGHTS	87.82	
102	01-11-62-6211	ELECTRIC FEES	DYN2767	149410315091	SEPT STREET LIGHTS	248.03	
103	01-11-62-6211	ELECTRIC FEES	DYN2767	149410415091	AUG-SEP STREET LIGHTS	36.16	
104	01-11-62-6211	ELECTRIC FEES	DYN2767	149410515091	SEPT STREET LIGHTS	294.88	
105	01-11-62-6220	MTCE-EQUIPMENT	AIR8025	9043444635	CUT OFF WHEEL FOR #21	17.64	
106	01-11-62-6220	MTCE-EQUIPMENT	AIS1815	52958	AUG IT CHARGES	190.00	
107	01-11-62-6220	MTCE-EQUIPMENT	AM8623	530109	SIDE WINDOW DEFLECTORS/#19	46.49	
108	01-11-62-6220	MTCE-EQUIPMENT	AM8623	530187	UNDERCOAT;FUSE HOLDER/#20	43.78	
109	01-11-62-6220	MTCE-EQUIPMENT	AM8623	530610	GLUE/SHOP	8.34	
110	01-11-62-6220	MTCE-EQUIPMENT	AM8623	531091	ANTIFREEZE/TRUCKS	98.34	
111	01-11-62-6220	MTCE-EQUIPMENT	AM8623	531241	OIL/#77	12.90	
112	01-11-62-6220	MTCE-EQUIPMENT	AM8623	531404	OIL FILTER/LEAF KING	10.86	
113	01-11-62-6220	MTCE-EQUIPMENT	AM8623	531978	BATTERY/AIR COMPRESSOR	102.57	
114	01-11-62-6220	MTCE-EQUIPMENT	AM8623	532201	GRAB HANDLE/#19	5.53	

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GENERAL FUND							
115	01-11-62-6220	MTCE-EQUIPMENT	AM8623	532377	WIPER BLADES/LG TRUCKS	68.82	
116	01-11-62-6220	MTCE-EQUIPMENT	BRE1390	252789	LED RED,GROMMET RUBBER/#21	114.18	
117	01-11-62-6220	MTCE-EQUIPMENT	COU11	5814	SAFETY INSPECTION/#21	35.00	
118	01-11-62-6220	MTCE-EQUIPMENT	PEP8500	08311031357	PILOT LED;DRIVING LIGHTS/#5	49.98	
119	01-11-62-6220	MTCE-EQUIPMENT	RUS2208	3000028247	CAPS-RAD OVERFLOW TANK/#21	51.30	
120	01-11-62-6220	MTCE-EQUIPMENT	RUS2208	3000057824	RADIATOR CAPS/#8	51.30	
121	01-11-62-6220	MTCE-EQUIPMENT	RUS2208	3000065224	DRAG LINK STEERING/#21	147.66	
122	01-11-62-6220	MTCE-EQUIPMENT	STG9403	15190	LETTERING/TRUCK #20	250.00	
123	01-11-62-6220	MTCE-EQUIPMENT	WHO5620	216739	RETRACTABLE TRUCK STEP/#19	126.96	
124	01-11-62-6220	MTCE-EQUIPMENT	WHO5620	216792	LINEAR REFL ASSY;AMBER LENS;	387.80	
125	01-11-62-6223	MTCE-STREET LIGHTS	HOR60	172393	WIRE CONNECTORS/SL	10.38	
126	01-11-62-6258	BRUSH CHIPPING	PIP31	2593	TUB GRINDING	2,075.00	
127	01-11-62-6259	TREE REMOVAL/MISC	NAT582	556226SI	GRASS SEED;ACCELERATOR	319.50	
128	01-11-62-6262	STREET REPAIRS	QUA2080	55539	3.12 T BINDER;2 T SURFACE	264.00	
129	01-11-62-6262	STREET REPAIRS	QUA2080	55573	8.25 TONS SURFACE	445.50	
130	01-11-62-6262	STREET REPAIRS	TRA31	17174	TYPE I BARRICADES	295.00	
131	01-11-62-6262	STREET REPAIRS	TRA31	84541	MARKING MATERIAL/STREETS	780.60	
132	01-11-62-6264	STREET SIGNS/MARKERS	CAR211	35837	20 PCS PRECAST SIGN POSTS	4,500.00	
133	01-11-62-6264	STREET SIGNS/MARKERS	HOR60	172582	6V BATTERIES/BARRICADES	41.56	
134	01-11-62-6264	STREET SIGNS/MARKERS	INF5350	7509	NO PKG SIGNS;COROPLAST SIGNS	283.53	
135	01-11-62-6264	STREET SIGNS/MARKERS	INF5350	7542	2 SIGNS	100.00	
136	01-11-62-6264	STREET SIGNS/MARKERS	LIC2818	14194791	BRN TINT	24.79	
137	01-11-62-6264	STREET SIGNS/MARKERS	MCM7690	39372289	BARRICADE TAPE;SAFETY FLAGS;	168.62	
138	01-11-62-6264	STREET SIGNS/MARKERS	MCM7690	39672431	2 STEEL ENTRANCE SIGNS	51.39	
139	01-12-62-6271	ZBA/PLAN COMMISSION	SHA250	1115481	LGL NTC ZBA #611	110.04	
140	01-12-62-6272	POLICE & FIRE COMMISSION	ILSP	150831	FF CANDIDATE SELIGA	29.75	
141	01-12-62-6272	POLICE & FIRE COMMISSION	ILSP	150831	FF CANDIDATE KLEMAMP	29.75	
142	01-19-62-6230	PROFESSIONAL SERVICES	AIS1815	52958	AUG IT CHARGES	1,923.75	
143	01-19-68-6890	FLEXIBLE SPENDING ACCT.	PAY1080	121468-714126	SEP 2015 FLEX SPENDING FEES	118.80	
144	01-00-00-1010	CASH-FNBLG-CHECKING			ACCOUNTS PAYABLE OFFSET		64,668.17

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
ETSB FUND							
145	24-00-62-6210	TELEPHONE	ATT911	15/773RO6237209	SEP E911 WIRELESS:773-RO6-23	102.36	
146	24-00-62-6210	TELEPHONE	VER2550	9752524776	SEP CHIEFS CAR	38.01	
147	24-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		140.37

CAPITAL PROJECTS FUND

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ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
CAPITAL PROJECTS FUND							
148	40-00-66-6611	SOUTH 47TH DRAINAGE AREA STU	BAX783	0182306	BRAINARD AVE FLOODWALL	8,761.93	
149	40-00-66-6611	SOUTH 47TH DRAINAGE AREA STU	BAX783	0182314	50TH ST RELIEF STORM SEWER	68,275.58	
150	40-00-66-6686	SEWER TELEVISIONING	BAX783	0182224	REVIEW 2014 SEWER TELEVISIONING	276.20	
151	40-00-66-6686	SEWER TELEVISIONING	BAX783	0182225	2014 SEWER TELEVISIONING	178.87	
152	40-00-66-6697	NEIGHBORHOOD "H" STREET PROJ	BAX783	0182442	KENSINGTON-COSSITT TO BURLIN	11,159.48	
153	40-00-66-6697	NEIGHBORHOOD "H" STREET PROJ	JOH1025	61B30	PAVING; CONCRETE REPAIRS	9,995.00	
154	40-00-66-6698	NGHBRHD STREET PROJECT	LAM1900	15154	REPAIR DAMAGE FROM NICOR	6,566.00	
155	40-00-66-6698	NGHBRHD STREET PROJECT	LAM1900	15168	FY15-16 NGHBRHD STR RESUR	376,010.37	
156	40-00-68-6864	THERMOPLASTIC ST MARKING	SUP1980	602915	2015 THERMOPLASTIC MARKING	14,955.66	
157	40-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		496,179.09

WATER FUND

158	50-00-60-6021	UNIFORMS	ARA2525	2080234235	9/25/15 UNIFORM SERVICES	40.24	
159	50-00-60-6021	UNIFORMS	ARA2525	2080244364	10/2/15 UNIFORM SERVICES	40.24	
160	50-00-61-6100	TOOLS & SUPPLIES	WHA351	556921	OCT COPIER LEASE	25.00	
161	50-00-61-6101	PRINTING, POSTAGE, & STATIONERY	USP	151001	PERMIT #1678/NOV-JAN WTR BIL	2,880.00	
162	50-00-61-6101	PRINTING, POSTAGE, & STATIONERY	USPS	151007	REIMBURSE POSTAGE METER	858.36	
163	50-00-62-6210	TELEPHONE	ATT	15/708214012409	SEP TELEMETRY LINE Z140124/W	96.60	
164	50-00-62-6210	TELEPHONE	ATT	15/708245520209	SEP ALARM LINE Z455202/WTR	531.79	
165	50-00-62-6210	TELEPHONE	ATT5017	15/09	SEPT LONG DISTANCE CHARGES	49.66	
166	50-00-62-6211	ELECTRIC FEES	DYN2767	147021615091	SEPT PUMPING	2,990.69	
167	50-00-62-6211	ELECTRIC FEES	DYN2767	147021715091	SEPT PUMPING	168.01	
168	50-00-62-6220	MAINTENANCE - WATER	AM8623	531233	BATTERY/#66 POWER INVERTOR	192.14	
169	50-00-62-6220	MAINTENANCE - WATER	AM8623	531755	AIR, OIL, HYD FILTERS/#12	184.43	
170	50-00-62-6220	MAINTENANCE - WATER	AM8623	531921	FUEL FILTERS/#12	13.78	
171	50-00-62-6220	MAINTENANCE - WATER	CAT6298	6031407	FLATHOSE; FEMALE & MALE CPLER	273.93	
172	50-00-62-6220	MAINTENANCE - WATER	COU11	5809	SAFETY INSPECTION/#20 & #74	35.00	
173	50-00-62-6220	MAINTENANCE - WATER	HAN1562	5520388	3 LOADS BACKFILL	1,022.83	
174	50-00-62-6220	MAINTENANCE - WATER	HBK759	498	2" FIELD TEST METER/124 S LG	142.25	
175	50-00-62-6220	MAINTENANCE - WATER	JAC6642	63892	SHANK BITS/METERS	151.18	
176	50-00-62-6220	MAINTENANCE - WATER	MAR1840	95341	CAB FILTER; GAS STRUT/#12	194.18	
177	50-00-62-6220	MAINTENANCE - WATER	PRAS185	886359441	4YDS 4000PSI	755.38	
178	50-00-62-6220	MAINTENANCE - WATER	QUA2080	55504	3.5 TONS SURFACE; 4.14 TONS BI	396.00	
179	50-00-62-6220	MAINTENANCE - WATER	REL2252	187632	4 LOADS WASTE	510.00	
180	50-00-62-6220	MAINTENANCE - WATER	REL2252	188091	20 LOADS CLAY/DIRT	204.00	
181	50-00-62-6220	MAINTENANCE - WATER	REL2252	188358	3 LOADS WASTE	306.00	
182	50-00-62-6230	PROFESSIONAL SERVICES	MGP701	2711	SEP 2015 GIS SERVICES	2,266.25	

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WATER FUND							
183	50-00-62-6230	PROFESSIONAL SERVICES	THI4200	18628	SEPT PRINT/MAIL WATER BILLS	910.29	
184	50-00-62-6290	WATER PURCHASES-MC COOK	MCC	38-15/09	SEPT WATER PURCHASE	230,796.54	
185	50-00-66-6691	MAINS	BAX783	0182163	EAST AVE PUMP STATION CONSTR	11,395.78	
186	50-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		257,430.55

PARKING FUND

187	51-00-52-5228	METER RECEIPTS	PAS6749	2252	JUL PASSPORT TRANSACTION CHA	209.75	
188	51-00-61-6100	TOOLS & SUPPLIES	LGPC	151007	REIMB. PETTY CASH	17.40	
189	51-00-61-6101	PRINTING, POSTAGE, & STATIONERY	USPS	151007	REIMBURSE POSTAGE METER	355.81	
190	51-00-62-6211	ELECTRIC FEES	DYN2767	149410115091	SEPT PARKING LOT LIGHTS	228.09	
191	51-00-62-6211	ELECTRIC FEES	DYN2767	149410215091	SEPT PARKING LOT LIGHTS	32.48	
192	51-00-62-6211	ELECTRIC FEES	DYN2767	149410315091	SEPT PARKING LOT LIGHTS	91.74	
193	51-00-62-6211	ELECTRIC FEES	DYN2767	149410415091	AUG-SEP PARKING LOT LIGHTS	13.37	
194	51-00-62-6211	ELECTRIC FEES	DYN2767	149410515091	SEPT PARKING LOT LIGHTS	109.07	
195	51-00-62-6225	MTCE. LA GRANGE RD DEPOT	ARA2525	2080234235	FLOOR MATS/TRAIN STN	13.76	
196	51-00-62-6225	MTCE. LA GRANGE RD DEPOT	NIC5407	150919	SEPT GAS CHARGES/TRAIN STN	37.56	
197	51-00-62-6225	MTCE. LA GRANGE RD DEPOT	PE4016	35034	WINDOW CLEANING/TRAIN DEPOT	74.00	
198	51-00-62-6280	MTCE. PARKING GARAGE	ALL897	13343	OCT CUSTODIAL SERVICE: DECK	325.00	
199	51-00-62-6280	MTCE. PARKING GARAGE	ARA2525	2080234235	FLOOR MATS/PARKING DECK	6.88	
200	51-00-62-6280	MTCE. PARKING GARAGE	COM3001	0147099-15/10	OCT MODEM/GARAGE	102.85	
201	51-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		1,617.76

POLICE PENSION FUND

202	70-00-68-6899	MISCELLANEOUS EXPENSES	LAU27	11824	ACTUARY VAL/GASB 67 & 68	4,800.00	
203	70-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		4,800.00

FIREFIGHTERS' PENSION FUND

204	75-00-68-6899	MISCELLANEOUS EXPENSES	COL1710	6671	RETAINER/OCT-DEC 2015	300.00	
205	75-00-68-6899	MISCELLANEOUS EXPENSES	LAU27	11823	ACTUARY VAL/GASB 67 & 68	4,800.00	
206	75-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		5,100.00

SEWER FUND

207	80-00-60-6021	UNIFORMS	ARA2525	2080234235	9/25/15 UNIFORM SERVICES	10.06	
208	80-00-60-6021	UNIFORMS	ARA2525	2080244364	10/2/15 UNIFORM SERVICES	10.06	

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SEWER FUND							
209	80-00-61-6100	TOOLS & SUPPLIES	WHA351	556921	OCT COPIER LEASE	40.00	
210	80-00-62-6210	TELEPHONE	ATT	15/708Z45003709	SEP ALARM LINE 708-245-0037	132.94	
211	80-00-62-6210	TELEPHONE	ATT5017	15/09	SEPT LONG DISTANCE CHARGES	24.82	
212	80-00-62-6220	MTCE-EQUIPMENT	AM8623	529577	AIR LINE/#17	3.94	
213	80-00-62-6220	MTCE-EQUIPMENT	COU11	5809	SAFETY INSPECTION/#20 & #74	35.00	
214	80-00-62-6220	MTCE-EQUIPMENT	RUS2208	3000036484	REPAIR SOLENOID/#17	771.40	
215	90 00 62 6230	PROFESSIONAL SERVICES	MGP701	2711	SEP 2015 CIS SERVICES	971.25	
216	80-00-66-6681	MANHOLE REPLACEMENT	BAX783	0182224	REVIEW 2014 SEWER TELEVISION	276.20	
217	80-00-66-6681	MANHOLE REPLACEMENT	BAX783	0182225	2014 SEWER TELEVISION	178.87	
218	80-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		2,454.54
INTERFUND SUMMARY							
219	01-00-20-2024	DUE T/F ETSB			ACCTS PAYABLE INTERFUND OFFS	140.37	
220	01-00-20-2040	DUE T/F CAPITAL PROJECTS			ACCTS PAYABLE INTERFUND OFFS	496,179.09	
221	01-00-20-2050	DUE T/F WATER			ACCTS PAYABLE INTERFUND OFFS	257,430.55	
222	01-00-20-2051	DUE T/F PARKING METER			ACCTS PAYABLE INTERFUND OFFS	1,617.76	
223	01-00-20-2070	DUE T/F POLICE PENSION			ACCTS PAYABLE INTERFUND OFFS	4,800.00	
224	01-00-20-2075	DUE T/F FIREFIGHTERS' PENSIO			ACCTS PAYABLE INTERFUND OFFS	5,100.00	
225	01-00-20-2080	DUE T/F SEWER			ACCTS PAYABLE INTERFUND OFFS	2,454.54	
226	01-00-00-1010	CASH-FNBLG-CHECKING			ACCTS PAYABLE INTERFUND OFFS		767,722.31
TOTALS:						1,600,112.79	1,600,112.79

4-F.19

CURRENT BUSINESS

Village of La Grange
Finance Department

BOARD REPORT

TO: Village President, Village Clerk, Board of Trustees, Village Attorney
FROM: Bob Pilipiszyn, Village Manager and
Lou Cipparrone, Finance Director
DATE: October 8, 2015
RE: **FY 2014-15 COMPREHENSIVE ANNUAL FINANCIAL REPORTS**

Please find attached the Comprehensive Annual Financial Report (CAFR) of the Village of La Grange for the Fiscal Year May 1, 2014 to April 30, 2015, as prepared by the Finance Department and reviewed by our auditors, Sikich LLP. Sikich has rendered an unmodified or "clean" opinion for the Village of La Grange, stating that the financial statements present fairly, in all material respects, the financial position of the Village and results of its operations as of April 30, 2015. Also attached is the Auditor's Communication to the Village Board, which includes the following documents:

- 1) Required Communication - A letter from the auditors dated September 3, 2015, which is the last day of their fieldwork reflecting the end of the audit engagement, regarding certain professional auditing standards requiring specific matters be communicated to the Village Board including: the limited audit scope related to the Required Supplementary Information (RSI) section within the CAFR, no new accounting policies were adopted and the application of existing polices was not changed, all material accounting estimates were reasonable, misstatements (year-end adjusting journal entries) were corrected and there were no difficulties or disagreements with management during the course of the audit.

None of the misstatements detected as a result of audit procedures were material, either individually or in the aggregate to the financial statements as a whole. Misstatements typically reflect year-end adjusting journal entries prepared by the Village but not posted until after the auditors have started the audit process.

- 2) Management Letter - Auditing standards also requires communication to the Village Board regarding certain matters that are opportunities for strengthening internal controls and operational efficiencies. The FY 2014-15 Management letter reports there were no findings of material weaknesses involving the Village's internal control. A single deficiency/operational efficiency comment was noted:

- a) The Village's ratio of water billed as compared to water pumped decreased from 78.0% last year to 75.09% this fiscal year. The recommended threshold by the Village's auditors for a billed versus pumped ratio is 80 percent. As this issue had previously been identified as an area of concern, over the past several years the Village implemented a number of initiatives in an attempt to improve water accountability. As these initiatives were not successful, the Village initiated a water meter replacement program, which was completed in summer, 2014.

After completion of the water meter replacement program, the billed vs. pumped ratio increased and averaged above 80% for several months. However, as previously reported during the capital projects workshop in February, 2015 staff believes a significant undiscovered leak exists within in the system which has not surfaced, resulting in the overall decrease in accountability for FY 2014-15. The Village continues to seek ways to improve water accountability including main replacement, leak studies utilizing new technologies, audits of water billing accounts and system repairs.

- b) Referenced in last year's Management Letter to the Village Board was the implementation of GASB Statement No. 67, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, which is intended to build upon the existing framework of financial reporting for defined benefit pension plans. Pursuant to GASB 67, which is effective for the fiscal year ending April 30, 2015, the CAFR includes enhanced note disclosures and required supplementary information which is intended to provide the basis for subsequent reporting requirements under GASB 68 (See below). New information in the CAFR includes; long-term expected rate of return, money weighted rate of return, net pension liability, discount rate, discount rate sensitivity, and additional 10-year Required Supplementary Information (RSI) schedules for the pension funds.

Also referenced in last year's Management Letter was the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as they relate to plans administered as trust funds, which includes the La Grange Police and Fire Pension Funds and the Illinois Municipal Retirement Fund. Pursuant to GASB 68, which is effective for the fiscal year ending April 30, 2016, municipalities providing defined benefit pensions are required to recognize their long-term obligation for pension benefits as a liability on the financial statements for the first time, and to more comprehensively and comparably measure the annual cost of pension benefits.

Please note, GASB 67 & 68 information is for reporting purposes only. Information presented represents an effort to bring greater accountability, transparency and consistency to the analysis of pension liabilities. This information is not intended to be a representation of the fund liability for other purposes; including, but not limited to determination of cash funding requirements and recommendations. Pursuant to State statutes, Police and Fire Pension funding requirements will continue to be determined as part of the annual actuarial valuations performed by an independent actuary.

Additional information relating to the implementation of GASB 67 & 68 will be discussed in greater detail when the Police and Fire Pension Funds actuary, Todd Schroeder from Lauterbach & Amen presents the actuarial valuation reports at the November 23, 2015 Village Board meeting.

- c) The Management Letter also identifies several upcoming accounting pronouncements which will need to be implemented in subsequent CAFR's.
- 3) Comprehensive Annual Financial Report (CAFR) - The unmodified opinion from Sikich LLP also reflects that the Village's financial statements are prepared and presented in conformity with generally accepted accounting principles. The financial statements present two kinds of statements, government-wide and individual funds, each with a different view of the Village's finances. Both perspectives allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the Village's accountability. Government wide financial statements are designed to be corporate-like in that all Village activities are consolidated into a Total Primary Government entity utilizing the full accrual method of accounting. Individual fund statements which use the modified accrual method of accounting are presented to ensure and demonstrate compliance with finance-related legal requirements and budgetary compliance.

Included in the comprehensive annual financial report is the Management's Discussion and Analysis (MD&A) which is designed to focus on the current year's activities and resulting changes. Please read the MD&A in conjunction with the Transmittal Letter as these reports provide excellent summarized information.

- 4) Single Audit Report – The Village received more than \$500,000 of federal funds during the year ended April 30, 2015, primarily for the Stone Avenue Train Station project; and is therefore required to undergo a Single Audit in conformity with the provisions of the Revised Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, "Audits of State, Local Governments and Nonprofit Organizations." The standards governing Single Audit engagements require the independent auditor to report not only on

the fair presentation of the financial statements, but also the audited governments internal controls, and legal requirement, with special emphasis on internal controls and legal requirements involving the administration of federal awards.

In the separately issued Single Audit Report, it is the opinion of the auditors that the Village of La Grange complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2015; and that the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The final FY 2014-15 General Fund surplus of approximately \$686,000 reflects revenues coming in over budget (\$285,000); with expenditures being significantly less than expected (\$400,000). The growth in revenue is primarily due to increases in food & beverage tax receipts, ambulance fees, state shared revenues (income tax & local use), and miscellaneous revenue which included a sizeable reimbursement from Opus Development Company for legal and engineering fees.

Expenditures were impacted by reduced Public Safety & Public Works salary expenditures resulting from temporary vacancies created by retirements (Police Chief and Fire Chief) and resignations of police officers, firefighter/paramedics and general utility workers. In addition, salary expenditures were also under budget due to restructuring within the Community Development Department and a decrease in liability insurance premiums and deductibles payable to the Intergovernmental Risk Management Agency (IRMA).

Please note final expenditures also included a budget amendment of \$225,000 to perform a hydraulic modeling study of the proposed 50th Street storm sewer/flood wall (\$50,000), and for televising the Village main line sewers (\$175,000). The hydraulic study was necessary to determine the cost-benefit of constructing sewer improvements south of 47th Street. The purpose of the sewer televising was to 1) confirm mains are operating properly, 2) remove any debris within the sewers, 3) identify required repairs, and 4) estimate remaining useful life.

Factoring in the FY 2014-15 surplus of \$686,000, the General Fund's reserve balance at fiscal year-end is \$7.4 million or 55.6% of annual operating expenditures, which is slightly above the minimum targeted reserve range. With continued slow economic growth and uncertainties with the state budget, it is advisable that we remain fiscally conservative with general operating expenditures, continue to work within the current financial plan, and endeavor to build the Village's reserves.

Village staff will submit the CAFR to the Government Finance Officers' Association for consideration of the Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by the Village. Receipt of the Certificate of Achievement recognizes the Village has met the high

national standards of the program including demonstrating a constructive spirit of full disclosure to clearly communicate its financial story and motivate potential users to read the financial statements. The Village has received this prestigious award for nineteen consecutive years.

At the conclusion of the discussion, it would be appropriate for the Village President to accept the report on behalf of the Village Board. No further action is required.

Mr. Dan Berg, a partner with Sikich LLP will be in attendance at the Village Board meeting on October 12, 2015 to present a brief overview of the audit report and to answer any questions you may have regarding the FY 2014-15 financial statements.

Hard copies of the audit report are on file at the La Grange Public Library, in the Village Clerk's office and in the Finance Department for public inspection. In addition, an electronic copy of the audited financial statements has been posted to the Village's website.

VILLAGE OF LA GRANGE, ILLINOIS
AUDITOR'S COMMUNICATION TO THE
VILLAGE BOARD

For the Year Ended
April 30, 2015



VILLAGE OF LA GRANGE, ILLINOIS
AUDITOR'S COMMUNICATION TO THE VILLAGE BOARD
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Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

September 3, 2015

The Honorable President
Members of the Village Board
Village of La Grange
53 S. La Grange Road
La Grange, Illinois 60525

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you and dated April 30, 2015.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our management letter, as well as a listing of future pronouncements that may affect the Village, are enclosed within this document.

This information is intended solely for the use of the President, Village Board and management of the Village of La Grange and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Sikich LLP'.

Sikich LLP

By: Daniel A. Berg, CPA
Partner



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September 3, 2015

The Honorable President
Members of the Village Board
Village of La Grange, Illinois

Ladies and Gentlemen:

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of La Grange, Illinois (the Village) for the year ended April 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Governmental Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 10, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2015. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates during the course of our audit.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures during the course of our audit.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. No uncorrected misstatements were noted.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 30, 2015, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

The comprehensive annual financial report (CAFR) for the year ending April 30, 2015, contains an introductory section and statistical section which is unaudited and not covered by our report. In addition, we applied certain limited procedures to the required supplementary information (RSI) (pension and other postemployment benefit trend information, managements' discussion and analysis and budget versus actual for major funds) included in the CAFR. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Village Board of Trustees and management of the Village and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the courtesies extended to us by the Village. If you have any questions regarding the purpose of this letter or the requirement mentioned, please give me a call.

Sincerely,



Sikich LLP

By: Daniel A. Berg, CPA
Partner

Village of La Grange
Year End: April 30, 2015
Adjusting Journal Entries
Date: 5/1/2014 To 4/30/2015

Number	Date	Name	Account No	Debit	Credit
AJE#01	4/30/2015	NET PENSION OBLIGATION	50-00-32-3203 LG-50		-3,107.00
AJE#01	4/30/2015	FUND BALANCE-UNRESERVED	50-00-40-4000 LG-50	710.00	
AJE#01	4/30/2015	FUND BALANCE-UNRESERVED	50-00-40-4000 LG-50	3,107.00	
AJE#01	4/30/2015	IMRF CONTRIBUTIONS	50-00-60-6004 LG-50		-710.00
AJE#01	4/30/2015	NET PENSION OBLIGATION	51-00-32-3203 LG-51		-999.00
AJE#01	4/30/2015	FUND BALANCE-UNRESERVED	51-00-40-4000 LG-51	474.00	
AJE#01	4/30/2015	FUND BALANCE-UNRESERVED	51-00-40-4000 LG-51	999.00	
AJE#01	4/30/2015	IMRF CONTRIBUTIONS	51-00-60-6004 LG-51		-474.00
AJE#01	4/30/2015	NET PENSION OBLIGATION	80-00-32-3203 LG-80		-1,188.00
AJE#01	4/30/2015	FUND BALANCE-UNRESERVED	80-00-40-4000 LG-80	237.00	
AJE#01	4/30/2015	FUND BALANCE-UNRESERVED	80-00-40-4000 LG-80	1,188.00	
AJE#01	4/30/2015	IMRF CONTRIBUTION	80-00-60-6004 LG-80		-237.00

To record FY14 IMRF NPO and NOPEBO changes that were properly reported in the CAFR, but not booked on the accounting system, by the Village.

AJE#02	4/30/2015	INTEREST PAYABLE	50-00-32-3204 LG-50	1,416.67	
AJE#02	4/30/2015	INTEREST EXPENSE	50-00-67-6701 LG-50		-1,416.67

To adjust accrued interest payable at 4/30/15.

AJE#03	4/30/2015	RESERVE FOR DEPRECIATION	50-00-36-3600 LG-50	1,922.24	
AJE#03	4/30/2015	DEPRECIATION EXPENSE	50-00-64-6400 LG-50		-1,922.24

To adjust depreciation for over depreciated asset in FY14.

VILLAGE OF LA GRANGE, ILLINOIS

MANAGEMENT LETTER

April 30, 2015



1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

630.566.8400 // www.sikich.com

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

The Honorable President
Members of the Village Board
Village of La Grange, Illinois

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund and the aggregate fund information of the Village of La Grange, Illinois (the Village) as of and for the year ended April 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, on the following pages, we identified certain matters that are opportunities for strengthening internal controls and operating efficiency, of which management should be aware. This letter does not affect our report dated September 3, 2015, on the basic financial statements of the Village.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

This report is intended solely for the information and use of the President, the Village Board and management and is not intended and should not be used by anyone other than these specified parties.

A handwritten signature in dark ink, appearing to read 'Sikich LLP'.

Naperville, Illinois
September 3, 2015

OTHER COMMENTS

During our audit of the financial statements, we have the following comments:

1. Water Billing Ratio

During our review of the water billing of the Village we noted that the Village's ratio of water billed out versus water pumped was approximately 75.09%, 78.03%, 76.95% and 75.29% in 2015, 2014, 2013 and 2012, respectively. This is a slight decrease over prior years. The Village was aware of issues during the year and does monitor this on a regular basis and is currently undergoing a large water meter replacement project; however, this is a low level that is costing the Village funds on a regular basis. The targeted ratio should be 80% or better. We recommend the Village continue to monitor this closely and implement programs to improve the ratio and utilization of water purchased and sold.

2. Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the Village in the future.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and Statement No. 50, *Pension Disclosures*, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and RSI. Statement No. 68 is applicable for the fiscal year ending April 30, 2016.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68*, requires a state or local government employer (or non-employer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or non-employer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, this requires that the government recognize its contribution as a deferred outflow of resources. Statement No. 71 is to be implemented simultaneously with GASB Statement No. 68.

OTHER COMMENTS (Continued)

2. Future Accounting Pronouncements (Continued)

GASB Statement No. 72, *Fair Value Measurement and Application*, addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. Statement No. 72 is applicable for the eight months ending December 31, 2016.

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. The provisions in Statement No. 73 are effective for the fiscal year ending December 31, 2016 - except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement No. 68, which are effective for the fiscal year ending December 31, 2017.

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The statement builds upon the existing framework for financial reports of defined benefit OPEB plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 74 enhances note disclosures and RSI for both defined benefit and defined contribution OPEB plans. Statement No. 74 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. The provisions in Statement No. 74 are effective for OPEB plan or sponsoring employer financial statements for the fiscal year ending December 31, 2017.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments and replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as they relate to governments that provide benefits through OPEB plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 75 requires governments providing defined benefit OPEB to recognize their long-term obligation for OPEB as a liability for the first time, and to more comprehensively and comparably measure the annual costs of OPEB benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). The provisions in Statement No. 75 are effective for the fiscal year ending December 31, 2018.

OTHER COMMENTS (Continued)

2. Future Accounting Pronouncements (Continued)

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, reduces the generally accepted accounting principles (GAAP) hierarchy to two categories of authoritative GAAP: officially established accounting principles – GASB Statements (Category A) and GASB Technical Bulletins; GASB Implementation Guides; and literature of the American Institute of Certified Public Accountants cleared by the GASB (Category B). Statement No. 76 also addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. Statement No. 76 is applicable for fiscal year ending December 31, 2016. Earlier application is permitted.

We will advise the Village of any progress made by GASB in developing these and other future pronouncements that may have an impact on the financial position and changes in financial position of the Village.

Sikich Snapshot

Organization

Sikich is a dynamic professional services firm specializing in accounting, technology, investment banking and advisory services. Founded in 1982, we are now one of the country's Top 35 largest CPA firms and among the top 1 percent of all enterprise resource planning solution partners in the world.

Industries

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

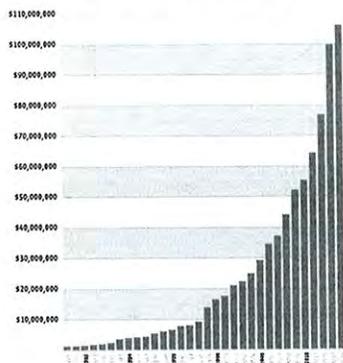
- › Agriculture
- › Construction & Real Estate
- › Government
- › Manufacturing & Distribution
- › Not-for-Profit
- › Oilfield Services

Statistics

2014 Revenues	\$106.5M
Total Partners	87
Total Employees	650
Total Personnel	735

Personnel count as of February 17, 2015

Sikich Total Revenues



Awards

- › *Accounting Today* Top 100 Value Added Reseller: ranked 7th, 2015
- › Bob Scott's Top 100 Value Added Reseller: ranked 9th, 2015
- › *Accounting Today* Top 100 Firms: ranked 34th nationally, 2014
- › *Accounting Today* Regional Leaders – Top Firms: Great Lakes: ranked 4th, 2014
- › *INSIDE Public Accounting* Top 50 Largest Accounting Firms: ranked 32nd nationally, 2014
- › Microsoft Dynamics Inner Circle and President's Club, 2014
- › *Milwaukee Business Journal* Largest Management Consulting Firms: ranked 12th, 2014
- › Best Places to Work in Indiana, 2014
- › Best Places to Work in Illinois, 2014
- › *Bob Scott's Insights* Value Added Reseller Stars, 2014
- › *Inc.* Magazine's Inc. 500|5000: ranked 4,627th fastest-growing private company nationally, 2013
- › *Crain's Chicago Business* Fast Fifty: ranked 49th, 2013
- › Alfred P. Sloan Award for Excellence in Workplace Effectiveness & Flexibility, 2013
- › *Daily Herald Business Ledger* Book of Lists: ranked 5th, "Accounting Firms;" Chicago Western Suburbs, 2013
- › *Springfield Business Journal* Book of Lists: ranked 1st, "Accounting Firms;" Springfield, Illinois, 2013
- › *Chicago Tribune's* Chicago's Top Workplaces, 2013
- › *Crain's Chicago Business* Top 25 Firms: ranked 11th in Chicagoland, 2013

SERVICES

- › Accounting & Assurance
- › Business Valuation
- › Dispute Advisory
- › ERP & CRM Software
- › Human Resources Consulting
- › Insurance Services
- › Investment Banking & Corporate Finance
- › IT Services
- › Marketing & Public Relations
- › Retirement Planning
- › Supply Chain
- › Tax Planning
- › Wealth Management



877.279.1900 | info@sikich.com
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Sikich Snapshot

Certifications

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2014, Sikich LLP received its 9th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.



Microsoft Partner

Gold Enterprise Resource Planning

Microsoft Partner

Sikich has earned a Microsoft ERP Gold competency; ranked among the top 1 percent of all Microsoft Dynamics partners worldwide; and carries the following certifications:

- Microsoft Small Business Specialist
- MCP (Microsoft Certified Professional)
- MCSE (Microsoft Certified System Engineer)
- CCNA (Cisco Certified Network Associate)
- CCDA (Certified Cisco Design Associate)
- CCEA (Citrix Certified Enterprise Administrator)
- MRMS (Microsoft Retail Management Systems)
- CISA (Certified Information Systems Auditor)
- CNE (Certified Novell Engineer)
- MS CSM (Microsoft Customer Service Manager)
- MS CAE (Microsoft Certified Account Executive)
- MCDBA (Microsoft Certified Database Admin.)



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Sikich is proud to be part of the Leading Edge Alliance

The Leading Edge Alliance (LEA) is the second largest international association of independent accounting firms.* The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination: the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency, and quality service of a local firm.

**International Accounting Bulletin, 2011*



Sikich is proud to be part of PrimeGlobal

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.

Securities are offered through Sikich Corporate Finance LLC, a registered broker dealer with the Securities Exchange Commission and a member of FINRA/SIPC. Advisory services offered through Sikich Financial, a Registered Investment Advisor. General securities offered through Triad Advisors. Member FINRA/SIPC. Triad Advisors and Sikich Financial are not affiliated.

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Sikich.

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VILLAGE OF LA GRANGE, ILLINOIS



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended April 30, 2015

VILLAGE OF LA GRANGE, ILLINOIS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended
April 30, 2015

Prepared by: the Finance Department

Lou Cipparrone
Finance Director

Joseph Munizza
Assistant Finance Director

VILLAGE OF LA GRANGE, ILLINOIS
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VILLAGE OF LA GRANGE, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2015

BOARD OF TRUSTEES

Thomas E. Livingston, President

David McCarty

Mark Kuchler

Mark Langan

James Palermo

Jeff Nowak

Bill Holder

VILLAGE CLERK

John Burns

VILLAGE MANAGER

Robert Pilipszyn

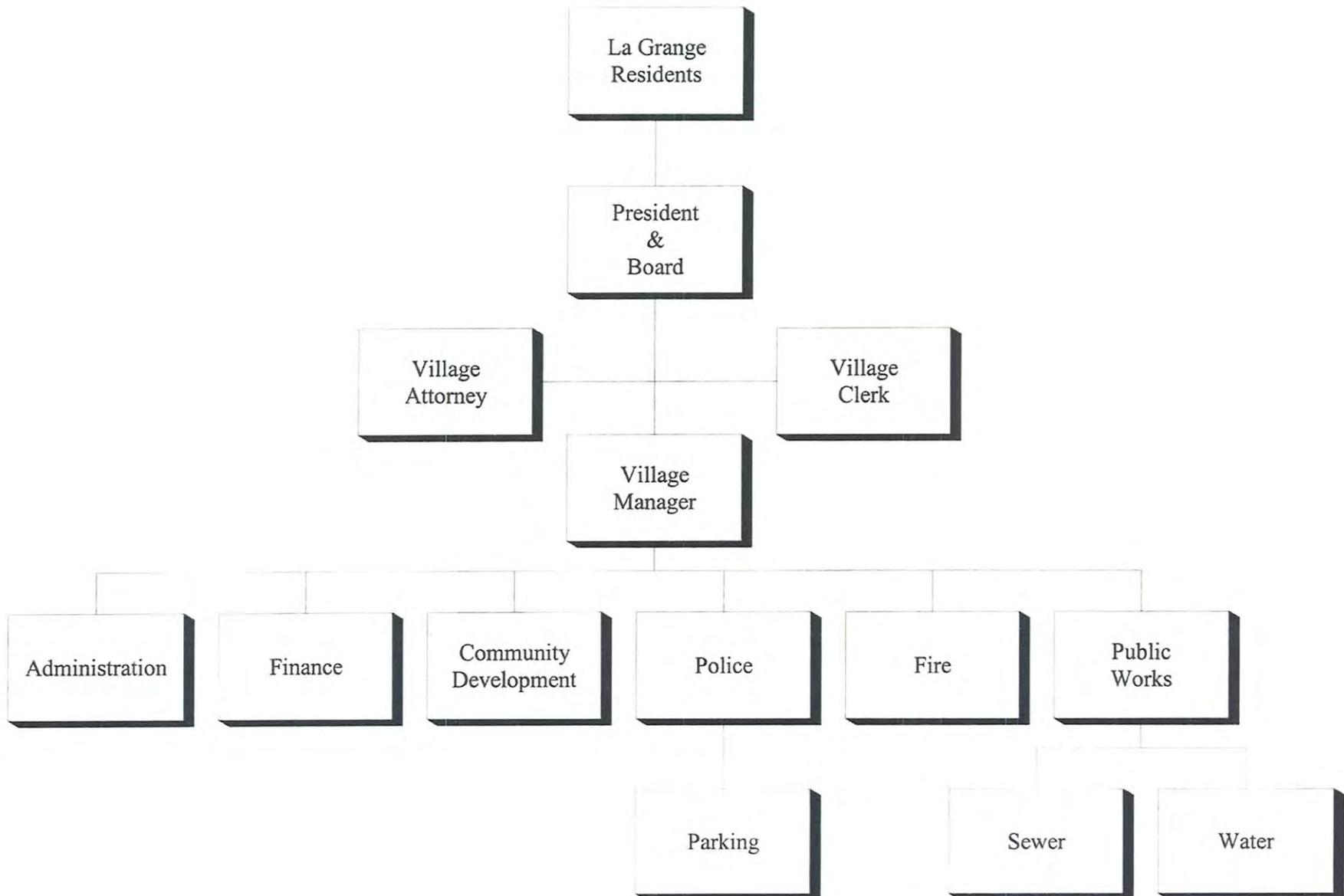
FINANCE DIRECTOR

Lou Cipparrone

ASSISTANT FINANCE DIRECTOR

Joseph Munizza

Village Of LaGrange
Organization Chart





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of LaGrange
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

April 30, 2014

Executive Director/CEO

Village of La Grange

September 14, 2015

The Honorable Thomas E. Livingston, President
Members of the Board of Trustees
Village of La Grange, Illinois



State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for fiscal year ended April 30, 2015.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Sikich, LLP has issued an unmodified (“clean”) opinion on the Village of La Grange financial statements for the year ended April 30, 2015. The independent auditor’s report is located at the front of the financial section of this report.

The Village received more than \$500,000 of federal funds during the year ended April 30, 2015, and therefore is required to undergo a single audit in conformity with the provisions of the Revised Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, “Audits of State, Local Governments and Nonprofit Organizations.” The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also the audited governments internal controls, and legal requirement, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Village of La Grange’s separately issued Single Audit Report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The Village of La Grange, incorporated in 1879, is located approximately 14 miles west of Chicago, in the County of Cook; the Village occupies a land area of approximately 2.5 square miles and has a population of approximately 15,600 residents. The Village of La Grange is authorized to levy a property tax on both real and personal property located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation.

The Village of La Grange operates under a Board-Manager form of government. La Grange is a non-home rule municipal corporation governed by the Village President and six trustees, who are elected on an at-large basis to serve four-year overlapping terms. The Village Manager serves as the Chief Administrative Officer. The Village Board is responsible for establishing Village policy which, in turn, is implemented on a day-to-day basis by the Village Manager and staff.

The Village of La Grange provides a full range of governmental services. Specifically, the Village provides police and fire protection, water and sewer utilities, construction and maintenance of roadways and infrastructure, code enforcement, planning, zoning, inspection services, economic development, finance and general administrative services.

The Village evaluated other governmental services to determine whether they should be included in the Village's reporting entity. Excluded from the reporting entity are the various school districts, park districts and township which fall within the Village's boundaries, but which do not meet the criteria for inclusion as set forth by generally accepted accounting principles.

Previously the La Grange Public Library was included in the Village of La Grange's financial reporting entity, as by definition, the library qualified as a "discretely presented component unit" of the Village. Based on the criteria of Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*, there are no component units for which the Village is considered to be financially accountable. Therefore, as of April 30, 2014 the La Grange Public Library issues separate financial statements.

Local Economy

National and state economic instability represented a significant challenge to Village finances. In response to these recessionary conditions and the corresponding fiscal stress placed upon the Village's General Fund, the Village took steps to reduce operating expenses below budget-authorized levels beginning May 1, 2010. At the same time, the Village developed a comprehensive and multi-year cost containment strategy, largely involving a reduction of personnel and operating expenses by \$1,000,000 per year, to stabilize Village finances.

Even with these austerity measures, the Village continues to be challenged by: major operational and capital costs, health care expenditures, required pension contributions, and a State government which continues to introduce legislation threatening local municipal revenues.

Despite these many fiscal pressures, Village finances are stabilizing as we continue to realize the savings from the cost containment plan and as Village revenues return to levels from prior to the recession. In keeping with the Village's practice of conservative fiscal management, it is too early to rely on savings and growth at this time, as being able to lead the Village to sustainable financial health. We believe that we have found the right balance between the need to recognize

continued downward pressure on our financial means, yet still provide high quality services to residents including responsive: (1) operations; (2) planning efforts; and (3) capital improvements.

The Village will continue with its conservative financial management by optimizing the value of operating expenditures and capital outlay; controlled spending; making investments and re-investments as appropriate; and facilitating growth.

Economic Development

A well-diversified tax base creates new growth, generating additional property tax revenues not only for the Village, but also to the benefit of other local taxing bodies such as school districts, the park district and the library. In November 2014, the Village Board approved a planned unit development for the northeast corner of La Grange Road and Ogden Avenue, which is the former site of the Rich Port YMCA. The developer plans to construct a mixed use development consisting of 254 high-end rental units and 9,000 square feet of retail. Construction is expected to commence in 2015 followed by occupancy in FY 2017. With the exception of a general budget assumption for permit revenue in FY 2016, we conservatively have not budgeted for any revenue growth related to this significant redevelopment project. Although the contract to purchase the property has not been executed at the time of this writing, it is scheduled to occur this fall. The Village Board also approved a high-end condominium development consisting of twenty-three units at 40 S. Ashland Avenue (northwest corner of Ashland Avenue and Harris Avenue).

Over the past year, the Village's monthly sales tax receipts have consistently come in higher than from one year ago, and have set a high water mark on a 2014 calendar year basis. Of particular note is the recruitment of an Anderson's Book Store located on La Grange Road at Calendar Avenue. This important addition to the Village's retail tax base recently opened in August.

It is critically important that we continue to protect and preserve our investments in the Central and West End Business Districts. The Village Board recognizes the asset value such investments create which is why economic development remains a higher-order priority for the Village.

The renovation of a local landmark, Stone Avenue Train Station, which is located in the West End Business District was substantially completed in FY 2015. Master planning, exploration of grant opportunities, and coordination with regional transportation agencies continues for future phases to enhance the station grounds as a public space and to enhance pedestrian mobility and safety within the station area. Investment in the Stone Avenue train station building and grounds is important as business owners have advised the Village that the iconic station is the focal point for creating a sense of identity and way-finding which separates them from other commercial areas within the Village.

Finally, the continued demand for a business presence in La Grange has resulted in an increase in second floor occupancies, namely personal and professional services. To accommodate this increased demand, the Village Board adopted a comprehensive update to the Village's sign code to facilitate such occupancies by permitting second floor signage but on a limited scale. Permits have since been issued to 1 N. La Grange Road and 1 S. La Grange Road, not surprisingly, to leverage their presence along the BNSF/METRA commuter rail line.

The unique combination of factors which have contributed to La Grange's economic success cannot be overstated or taken for granted. They are as follows: (i) our residents understand the need to support our local businesses (record November 2014 sales tax receipts which included the La Grange Business Association (LGBA) "Small Business Saturday" promotion); (ii) our local retailers have an entrepreneurial spirit which has sustained them; and (iii) new entrepreneurs who have placed their confidence in their future success by locating to La Grange.

Long-Term Financial Planning

At year end, fund balance in the General Fund (55.6 percent of General Fund operating expenditures) is slightly above the minimum targeted reserve range. As the State's economic forecast anticipates slow economic growth, it is advisable to retain an adequate fund balance for contingencies and emergencies. An adequate fund balance reserve also allows the Village to budget more flexibly in the short-term, maintain liquidity for cash flow requirements, reduce reliance on short-term financing and maintain a strong credit rating.

The Village Board is fiscally conservative and has been careful stewards of taxpayer resources, evidenced by the implementation of the cost containment plan. However, in order to advance specific areas of importance including: maintaining delivery of core services, pension funding public safety (School Resource Officer), parking management and building reserves; a revenue enhancement was necessary. After examining various options, a Food and Beverage Tax was implemented May 1, 2014. This new revenue source was determined to be in keeping with prior Village Board discussions because, as a matter of tax policy, the revenue would primarily be generated by non-residents. In addition, this source of revenue was thought to be growth-oriented because it builds on the Village's strength as a regional dining destination.

In response to the increasing frequency and intensity of rain events; and the recommendation from the citizen-led advisory group (La Grange 2020 Task Force), the Village performed a hydraulic modeling study to determine the cost-benefit of various sewer improvements. The study determined that the most effective solutions to reduce the flooding incidences was the construction of a main storm sewer on 50th Street, with lateral sewers to other depressional areas, and a flood wall on Brainard Avenue. The estimated cost to construct the sewer improvements is \$14,500,000.

As funding for additional infrastructure projects was not available within the FY 2016 capital budget, the Village Board reached a consensus agreement on a set of revenue enhancements which in the aggregate enable the Village to address its critical sewer infrastructure, as well as fund operational priorities to enhance public safety and economic development. The identification of new revenues was important, as the Village did not want to adversely affect current budget priorities which were being funded by existing revenues.

The funding plan, effective in FY 2016, includes an increase in the Village's current Non-Home Rule sales tax from 0.25% to 1% (which was approved by a voter referendum at the April 7, 2015 consolidated election, by a 2-1 margin); an increase in the utility and telecommunication taxes to 5 and 6%; respectively, and a sewer rate increase to \$1.50 per 100 cubic feet. The revenue enhancements included in the funding plan will generate sufficient revenues to support a \$14.5 million bond issue to fund the necessary sewer improvements.

As the Village Board remains sensitive to concerns about the financial burden of government on residents, the funding plan also includes repealing the 1% Food & Beverage tax. In addition, the

Village Board did not want to increase rates and fees to a point which might adversely affect the Village's overall position within the market, for both residents and businesses. It is estimated that the combined increase in rates and fees will cost an average La Grange homeowner approximately \$200 annually.

The Village also seeks to supplement property tax and sales tax revenues through the acquisition of grant funding. Over the past five years, the Village has secured approximately \$8.0 million in grants to fund over \$11.5 million of capital projects, operational activities and equipment that either would not have been possible or would have been implemented at the sole expense of La Grange taxpayers. We must continue to aggressively pursue grant opportunities whenever they become available. Department Heads continue to explore funding opportunities and eligibility requirements within their respective areas of responsibility for projects, personnel and capital expenditures, consistent with the substance and spirit of our proposed financial plan and the Village Board's strategic priorities.

Separate and apart from the cost containment plan, the Village is in the process of restructuring the Police and Fire Departments. The significance of this operational matter was to determine if public safety departments can operate more efficiently by eliminating a rank, or the number of positions within supervisory ranks. The analysis indicates that both public safety departments can flatten their respective organizations by replacing command level positions with patrol officers and firefighters as vacancies occur; and therefore placing more manpower on the streets. However, there is not enough cost savings between second-line supervisory positions and line employees to increase headcount. As vacancies occur at the command level, they are replaced by Patrol Officers and Firefighter/Paramedics. The cost savings in salary differential flows into the Village's General Fund reserves.

In addition to this internal analysis of optimizing operations and service delivery, the Village is looking to do the same by regionalizing dispatch services with La Grange Park and Western Springs. A technical study was completed in late 2013 which provided a strategy as to how the three communities could establish a combined public safety dispatch center. While operational savings are not significant, the long term savings to be realized and shared between the three communities, is avoiding the cost of replacing capital equipment; while at the same time providing enhanced dispatch services (EMD-Emergency Medical Dispatch) in advance of pending statutory requirements. The three municipalities recently hired an executive director for the consolidated dispatch center, with an expectation that the new 911 center will be operational in early 2016.

As the financial condition of our state government has yet to stabilize, we need to remain vigilant and advocate against any legislation which seeks to undermine municipal revenues or shifts the financial responsibility of paying for state programs onto municipalities as an "unfunded mandate".

These are still difficult times for everyone, and the Village is sensitive to the financial challenges our residents are experiencing. The Village is attempting to contain its operating costs while at the same time preserving the value of our significant investments in human, economic and capital assets - preserving the quality of life and community vitality that we presently enjoy.

As a result of its thoughtful planning and policy discussions, the current Village Board is strategically thinking about the Village's financial health beyond the scope of the current five-

year plan. It is this type of visioning which will preserve and enhance the quality of life for La Grange residents now and into the future.

Major Initiatives

An annual transfer is made from the General Fund to the Capital Projects Fund to support major infrastructure improvements. This transfer may vary based upon available funding in the General Fund after providing funding for annual operating expenditures. Due to the economic conditions which negatively impacted State shared revenues, the transfer for capital improvements was reduced beginning in FY 2010. In order to complete proposed capital projects as previously budgeted, annual maintenance programs have been temporarily reduced and/or eliminated. It is anticipated that these short-term reductions in funding will not have a material impact on delivery of services to residents.

Annual transfers from Motor Fuel Tax (MFT) are scheduled to fund the Village's thirty percent local match of future federal Surface Transportation Program (STP) grant projects, future segments of the Maple Avenue Relief Sewer and eligible neighborhood street projects. The Village was also the recipient of over \$2.5 million in grants for the Bluff Avenue / M.A.R.S. project, Neighborhood "H" street resurfacing, Stone Avenue Station rehabilitation, HVAC improvements at all Village facilities and pedestrian signal upgrades.

The proposed five-year Capital Improvement Program includes \$10.1 million in infrastructure improvement projects and major maintenance programs in FY 2016. Staff will continue to seek out grants for these projects to reduce the cost of the projects to Village residents, through MWRD, FEMA, the State of Illinois and Cook County.

The largest, multi-year project is the aforementioned sewer improvements which will be funded by a \$14.5 million general obligation, alternate revenue source bond. In order to directly address overland flooding in the identified depressional areas, a storm sewer will be constructed on 50th Street to depression area #2 (50th Street & Spring Avenue) along with a lateral sewer to depression area #5 (48th Street & 9th Avenue). Sewer improvements also include the construction of a flood wall on Brainard Avenue which will increase the overtopping elevation of storm water from the adjacent La Grange County Club.

While the sewer improvements identified are largely south of 47th Street, it is important to note for residents that the implications of the "referendum" budget are Village-wide as it would likely preserve existing funding for the Maple Avenue Relief Sewer and other capital projects as budgeted, which may otherwise be delayed or re-appropriated in order to address the unique conditions south of 47th Street which contribute to overland flooding in that drainage basin.

Another multi-year project is the reconstruction of Bluff Avenue which included the installation of new combined sewer, water main, drainage structures, curb/gutter and reconstruction of the street. As part of the larger Maple Avenue Relief Sewer (MARS) initiative, the construction of an outlet sewer was also completed in conjunction with the reconstruction of Bluff Avenue. The outlet sewer connects the Bluff Avenue corridor to the deep tunnel connection at Cossitt and East Avenues. The outlet sewer and reconstruction of Bluff Avenue were completed in FY 2012. The second stage of MARS, from roughly Bluff Avenue to 6th Avenue was completed FY 2014, funded by a combination of MFT and capital improvement program funds. Construction for the next stage of MARS is scheduled in FY 2020.

During the past fifteen years, the Village has been able to substantially complete the initial phase of the Street Renovation Program which has repaved nearly every street within the Village. The purpose of the Street Resurfacing Program is to plan for the routine resurfacing and repair of neighborhood streets on a defined schedule. A detailed street condition survey was completed which provides for the “next generation” street resurfacing program with the added dimension of having our underground utilities (water & sewer) considered for repairs or replacement at the same time.

As part of the development of this program, a change in policy in the resurfacing program was recommended. Under the recently completed plan, street resurfacing was prioritized on a neighborhood-wide basis. As the street condition survey provides for a reliable set of baseline information, staff recommended taking a more data-driven approach to street resurfacing by allocating resources on a block segment basis through the resurfacing of streets segments with the greatest need within the annual budget allotment. The intent is to maximize available resources by performing work to extend the underlying integrity of the roadway and thus avoid prematurely incurring the cost of street reconstruction.

Based on this revised approach staff recommended the following resurfacing projects in FY 2016: Kensington Avenue from 47th Street to Cossitt Avenue and Park Avenue from 41st Street to Ogden Avenue. The next segment of the street resurfacing program is planned in FY 2022.

Staff further recommended the street condition survey be updated every five years to note changes in condition and to update the relative ranking of street segments. Additionally, staff plans to make an assessment of our capital maintenance needs such as crack-filling and street patching to see if additional resources will be required to keep streets in good stable condition until such time that resurfacing occurs.

Staff also plans to incorporate the resurfacing of Lot 12 (corner of Bluff and Brainard) in FY 2016 into the street resurfacing program in order to gain economies of scale. Funding for the parking lot resurfacing is from the Parking Fund and will be kept separate from the roadway resurfacing program which uses MFT funds.

As a separate street project, Cossitt Avenue from Gilbert Avenue to Brainard Avenue is scheduled for reconstruction in FY 2016 due to deterioration of the roadway. The Village applied for and received STP funding for this project through the Central Council of Mayors. As part of the Cossitt Avenue Resurfacing Program staff also recommended replacement of the water main on Cossitt Avenue from Gilbert Avenue to Leitch Avenue. This water main replacement project was completed in the summer of 2014 in advance of the roadway resurfacing.

Also scheduled as a separate street project is the reconstruction of Kensington Avenue from Cossitt Avenue to Burlington Avenue in FY 2017. This section of roadway was considered to be in poor to fair condition in the 2010 Street Condition Survey and a recent visual inspection of this roadway indicated a need for resurfacing in the near future. The Village received additional STP funding from the Central Council of Mayors for this project.

The Village has programmed resources in the Capital Projects Fund in anticipation of the deforestation effects of the Emerald Ash Borer (EAB). We anticipate that all of the ash trees will need to be replaced and therefore have planned in the budget for the removal and replacement of ash trees over a seven year period beginning in FY 2011. The Village has also developed a pilot

program for treating approximately 100 healthy white Ash trees to gauge the effectiveness of the chemical treatments and save some of the most desirable ash tree specimens. We do not advocate any pre-emptive removal of existing Ash tree species in our inventory and will continue to monitor the spread of the EAB and act as a resource to residents.

Several years ago, the Village initiated a sewer rehabilitation program to repair, replace and/or rehabilitate existing mains by lining the sewer with a cured-in-place liner that provides a new structurally sufficient pipe within the existing pipe. This process is less disruptive to residents since it does not require traditional open trench methods for installation.

Due to limited funding, this program was put on hold until sufficient reserves were accumulated to sustain the program on an annual basis. As replacing the Village's aging sewer infrastructure remains an important long term goal, this maintenance activity is planned to resume in FY 2017 in the amount of \$100,000 annually. The Village will continue to review the information obtained from the sewer televising program in order to determine if any immediate action is necessary to maintain the functionality of the existing system.

As mentioned previously, the Village issued a \$14,500,000 general obligation, alternate revenue bond in FY 2016 to fund sewer improvements. In preparation for the sale of the sewer bonds, the Village requested a meeting with Moody's Investors Services in order to obtain a current bond rating. The Village President, staff and the Village's financial consultants met with Moody's to discuss financial operations, economic development initiatives, management and current/future debt.

As a result of this meeting and further analysis by Moody's, a Aa2 bond rating was re-assigned to the Village of La Grange. The Aa2 rating is a relatively high bond rating for a non-home rule community. This bond rating recognizes a healthy financial profile supported by healthy reserve levels, moderate debt burden with limited future borrowing plans and a moderately sized and affluent tax base. Moody's also notes an above average pension liability - which remains a Village priority, noting full funding of annual required contributions; and a lack of Home-Rule status - which is somewhat offset by prudent management and revenue raising flexibility.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of La Grange for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended April 30, 2014. This was the nineteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

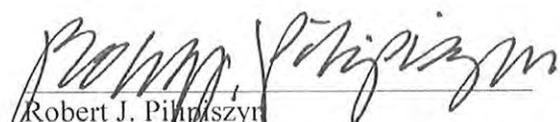
In addition, the Village of La Grange also received the GFOA's Distinguished Budget Presentation Award for its annual Operating and Capital Improvements Budget for the year ending April 30, 2015. In order to qualify for the Distinguished Budget Presentation Award, the Village's budget document was judged to be proficient as a policy document, a financial plan, as

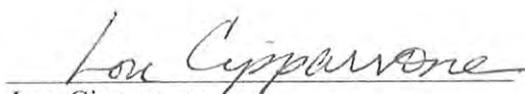
operations guide and a communication device. The Village has received this notable national award for twenty consecutive years.

The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the efficient and dedicated service of the entire staff of the Finance Department, especially Assistant Finance Director Joe Munizza, who prepared the Financial Statements. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

Finally, we would like to acknowledge Village President Livingston and the Board of Trustees for their leadership and support in planning and conducting the financial affairs of the Village in a responsible and progressive manner.

Respectfully submitted,


Robert J. Piniarszyn
Village Manager


Lou Cipparrone
Finance Director/Treasurer



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INDEPENDENT AUDITOR'S REPORT

The Honorable President
Members of the Village Board
Village of La Grange, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of La Grange, Illinois, (the Village) as of and for the year ended April 30, 2015 and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of La Grange, Illinois, as of April 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

The Village adopted GASB Statement No. 67, *Financial Reporting for Pension Plans*, during the year ended April 30, 2015, which modified certain disclosures in the notes to financial statements and the required supplementary information. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the other required supplementary information as listed in the table of contents be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial statements and schedules and supplemental data, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Village. The combining and individual fund financial statements and schedules and supplemental data are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the 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 basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory and statistical information listed in the table of contents was not audited by us and, accordingly, we do not express an opinion thereon.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 3, 2015 on our consideration of the Village's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Naperville, Illinois
September 3, 2015

A handwritten signature in black ink, appearing to read "L. Pichler" or similar, written in a cursive style.

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2015

The Village of La Grange's (the "Village") discussion and analysis is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify changes in the Village's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter and the Village's financial statements.

USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL REPORT

In accordance with Generally Accepted Accounting Principles (GAAP), the Village's financial statements present two kinds of statements, each with a different view of the Village's finances. The financial statement's focus is on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the Village's accountability.

Government-Wide Financial Statements

The government-wide financial statements are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government.

The *Statement of Net Position* presents information on all of the Village's assets and liabilities and deferred inflows, with the difference between them reported as net position. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates governmental funds' using the current financial resources measurement focus (short-term spendable resources) with capital assets and long term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The *Statement of Activities* presents information showing how the Village's net position changed during the fiscal year. The Statement of Activities is focused on both the gross and net cost of various activities (including governmental and business-type) which are supported

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various government services and/or subsidy to various business-type activities.

Both statements distinguish functions of the Village that are primarily supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Governmental Activities reflect the Village's basic services, including police, fire, public works, community development, finance and administration. Property taxes, local sales tax, local utility tax and shared state income, replacement and local use taxes finance the majority of these services. The Business-type Activities reflect private sector type operations (Water, Sewer, and Parking funds), where the fee for service typically covers all or most of the cost of operation, including depreciation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village of La Grange, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

The *governmental funds* focus is on sources and uses of spendable resources, as well as on the balances of spendable resources available at the end of the fiscal year. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the fund financial statement allows the demonstration of sources and uses and/or budgeting compliance associated therewith.

Proprietary funds provide the same type of information (private sector operations) as the government-wide business-type financial statements, only in more detail. The proprietary fund statements provide separate information for the Water, Sewer and Parking operations, all of which are considered to be major funds of the Village. Individual fund data for the Village's internal service fund, which accounts for the replacement of vehicles and equipment on a pay-as-you-go basis, can be found elsewhere in the report.

The fund financial statements also allow the Village to address its *fiduciary funds* (Police and Fire Pensions). While these funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the government-wide financial statements.

Other Information

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. In

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's progress in funding its obligation to provide pension benefits to employees.

While the total column on the proprietary fund financial statements is the same as the business-type activities column in the government-wide financial statement, the governmental funds total column requires reconciliation with the governmental activities column in the government-wide financial statements because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement.

The flow of current financial resources will reflect bond proceeds and interfund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation (bonds and others) into the Governmental Activities column (in the Government-Wide Statements).

GOVERNMENT-WIDE STATEMENTS

As mentioned earlier, the Statement of Net Position may serve over time as a useful indicator of the Village's financial position. At the end of the current fiscal year, the Village is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The following table reflects the condensed Statement of Net Position:

**Table 1
Statement of Net Position
As of April 30, 2015**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and Other assets	\$25,843,662	\$24,566,609	\$4,253,954	\$4,152,589	\$30,097,616	\$28,719,198
Capital Assets	29,975,902	29,341,672	19,961,090	20,408,584	49,936,992	49,750,256
Total Assets	55,819,564	53,908,281	24,215,044	24,561,173	80,034,608	78,469,454
Long term liabilities	7,483,666	8,185,497	2,144,628	2,213,861	9,628,294	10,399,358
Other liabilities	1,451,931	834,014	620,228	592,226	2,072,159	1,426,240
Deferred Inflows	6,750,050	6,609,827	-	-	6,750,050	6,609,827
Total Liabilities and Deferred Inflows	15,685,647	15,629,338	2,764,856	2,806,087	18,450,503	18,435,425
Net Position:						
Net Investment in						
Capital Assets	29,130,902	28,236,672	19,961,090	20,408,584	49,091,992	48,645,256
Restricted	1,472,692	874,911	-	-	1,472,692	874,911
Unrestricted	9,530,323	9,167,360	1,489,098	1,346,502	11,019,421	10,513,862
Total Net Position	\$40,133,917	\$38,278,943	\$21,450,188	\$21,755,086	\$61,584,105	\$60,034,029

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The Village's total net position increased from \$60,034,029 in 2014 to \$61,584,105 in 2015 which is an increase in net position of \$1,550,076. The increase in Total Net Position for Governmental Activities of \$1,854,974 is in part due to revenues exceeding expenses in the General and Motor Fuel Tax Funds being partially offset by expenses exceeding revenues in the Capital Projects Funds.

In addition, Net Investment in Capital Assets increased due to the completion of the \$1.1 million Stone Avenue Train Station Renovation Project which was funded, in total, by state and federal grants. Total Net Position for Business Type Activities decreased by \$304,898 primarily due to depreciation expense exceeding capitalized assets.

By far, the largest portion of the Village's total net position (79.7%) reflects its net investment in capital assets (such as land, buildings, machinery, equipment and infrastructure) less any related outstanding debt used to acquire those assets. The Village uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the Village's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Investment in capital assets, net of debt also provides useful information that can be used for trend analysis to determine if the Village is properly replacing aging infrastructure, including: streets and water and sewer mains.

The Village's unrestricted net position for governmental activities reflects the portion of net position that can be used to finance day-to-day operations. Restricted net position represents funds which are subject to limitations on how they may be used. These funds primarily reflect State Motor Fuel Tax funds restricted for maintenance of roadways. As noted above, Restricted Net Position increased as no Motor Fuel Tax funds were utilized for street renovation projects during the fiscal year.

The following table reflects the change in net position resulting from revenues and expenses of the Village's governmental and business-type activities.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Table 2
Change in Net Position
For the Fiscal Year Ended April 30, 2015

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
REVENUES						
Program Revenues						
Charges for Services	\$1,891,767	\$1,621,488	\$5,773,286	\$5,688,309	\$7,665,053	\$7,309,797
Operating Grants/Contr.	718,809	651,442	-	-	718,809	651,442
Capital Grants/Contr.	1,165,678	73,051	-	383,743	1,165,678	456,794
General Revenues						
Property Taxes	6,478,298	6,347,857	-	-	6,478,298	6,347,857
Other Taxes	5,370,264	4,915,950	-	-	5,370,264	4,915,950
Other	330,409	277,392	3,926	2,926	334,335	280,318
Total Revenues	\$15,955,225	\$13,887,180	\$5,777,212	\$6,074,974	\$21,722,437	\$19,962,158
EXPENSES						
General Government	2,232,737	2,198,577	-	-	2,232,737	2,198,577
Public Safety	8,588,667	8,218,014	-	-	8,588,667	8,218,014
Highways & Streets	2,975,715	3,013,072	-	-	2,975,715	3,013,072
Interest	161,132	189,745	-	-	161,132	189,745
Water & Sewer	-	-	5,181,863	4,942,845	5,181,863	4,942,845
Parking	-	-	1,042,247	1,012,947	1,042,247	1,012,947
Total Expenses	13,958,251	13,619,408	6,224,110	5,955,792	20,182,361	19,575,200
Increase / (Decrease)						
Before Transfers	1,996,974	267,772	(446,898)	119,186	1,550,076	386,958
Transfers	(142,000)	(119,000)	142,000	119,000	-	-
Change in Net Position	\$1,854,974	\$ 148,772	\$(304,898)	\$238,186	\$1,550,076	\$386,958

Governmental Activities

Charges for Services, which include revenues from Village fines, licenses and permits, increased significantly due to an increase in the number of building permits issued for single family homes (23) and several notable commercial building permits issued to La Grange Memorial Hospital, Meadowbrook Manor and Life Storage. In addition, ambulance fees increased due to the impact of a previously negotiated agreement with neighboring municipalities to bill for mutual aid ambulance calls.

Operating Grants and Contributions reflect annual Motor Fuel Tax receipts, traffic safety/tobacco enforcement grants, and a Staffing for Adequate Fire and Emergency Response (SAFER) grant. Capital Grants and Contributions increased due to receipt of federal and state funding for the renovation of Stone Avenue Train Station. Capital Grant receipts also include

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

funding for the signal project on Willow Springs Road and reconstruction of Cossitt Avenue. Grant funding varies annually due to availability and timing of projects.

Property taxes continue to be the Village's largest revenue source generating \$6,478,298 which represents 40.9% of total governmental activity revenue. Property tax revenue reflects the allowable increase under the Property Tax Limitation Act which is restricted to five percent, or the percent of increase in the national Consumer Price Index (CPI), whichever is less. The Village's 2013 property tax levy, which was collected in fiscal year 2015, included a CPI increase of 1.7 percent.

Other Taxes include sales tax revenues combined with State shared revenues (income tax, local use tax and replacement tax), local utility taxes and franchise fee revenues total \$5,370,264 which represents 33.9% of the total governmental activity revenue. Other Taxes reflect a significant increase due to the implementation of a 1% Food & Beverage Tax, effective May 1, 2014. The additional revenue generated by the Food and Beverage tax provided necessary funding for the Village to maintain delivery of core services and fund increased police and fire pension contributions.

Other Revenues reflect investment income, reimbursements for; damaged property, training, prosecution services, and other miscellaneous revenues. Other Revenue increased in 2015 primarily due to a reimbursement from Opus Development Company L.L.C. for legal fees, engineering fees and a fiscal impact study related to the redevelopment project at Ogden and La Grange Roads (former YMCA property).

The Village realizes the importance of offering competitive compensation and benefit packages for the recruitment and retention of employees. General Government expenses in 2015 include an annual general wage adjustment of salaries which is tied directly to the allowable increase under the Property Tax Limitation Act. Salary expenses also include an average merit increase of 2.75% merit based upon annual performance evaluation.

Public Safety expenses increased in 2015 primarily due to a recommended change in mortality table utilized in the annual actuarial valuation report. The change in mortality tables resulted in a significant increase in employer contributions as pension participants are expected to live longer on a go forward basis. Public Safety expenses also reflect annual wage increases pursuant to collective bargaining agreements for Police and Fire employees.

Highway and Streets includes maintenance projects which vary annually and are fully expensed in the year of completion rather than capitalized as an asset and depreciated over the estimated useful life.

It is important to note that in response to recent recessionary conditions, beginning in 2010, the Village implemented a comprehensive and multi-year cost containment strategy, largely involving a reduction of personnel expenses. Cost containment efforts include maintaining one full-time vacancy within the Village's three largest operating departments — Police, Fire and Public Works, elimination/reduction of part-time positions, negotiated wage concessions with

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

collective bargaining units and non-union employees, and increased employee contributions towards health insurance. In addition, the Village has reduced annual funding for annual maintenance programs and future infrastructure projects.

Interest expenses decreased in 2015 due to reduced outstanding debt resulting from annual principal payments. No new debt was issued in fiscal year 2015. Transfers from governmental activities to business-like activities reflect the annual transfer from the General Fund to the Parking Fund to fund additional costs associated with the general maintenance and operations of the parking structure. Beginning in 2015 the transfer from the General Fund also reflects a portion of the proceeds of the Food and Beverage Tax to offset the reduced cost of CBD employee parking decals in the Parking Fund.

Business-Type Activities

Charges for Services increased in 2015 primarily due to a 7.5 percent increase in the Village's water rate and a 10 percent increase in the Village's sewer rate, both effective May 1, 2014. The water rate increase was necessary to "pass on" the City of Chicago 15% water rate increase. Please note the Village rate increases are significantly less than the City of Chicago rate increases as they are primarily applied to the cost of the water purchased in the Water Fund, which is just one component of the total expenses for providing water to residents.

Although water sales in 2015 increased over the previous year due to the 7.5 percent rate increase, total sales were less than anticipated due to above normal rainfall during the spring/early summer months resulting in below average water consumption during the fiscal year.

The sewer rate increase was necessary to provide funding for projected operations and capital expenses, and to rebuild sewer reserves. Sewer fees are based on cubic feet of water used multiplied by a separate sewer rate. Therefore, an increase in the water rate does not affect sewer fees.

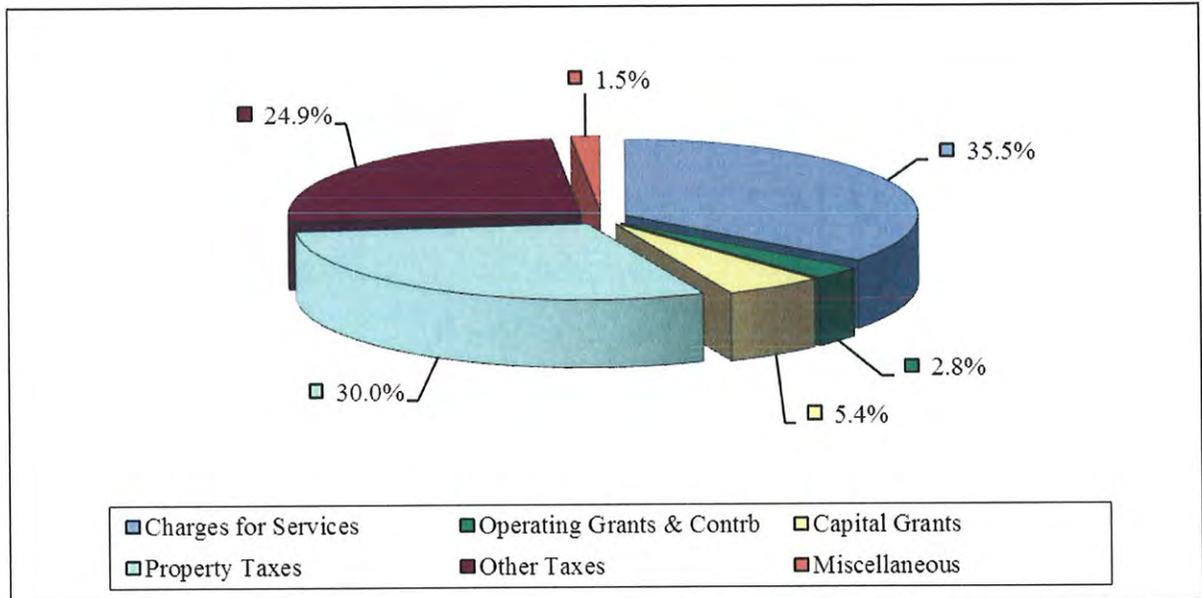
Capital Grants and Contributions reflect receipt of the IEPA Green Infrastructure grants for reconstruction of parking lot #13, which were primarily received in in FY 2014.

Water and Sewer expenses increased due to a water rate increase from the City of Chicago of 15%, effective January 1, 2015. The City of Chicago also plans to increase water rates by an additional 15% in next year, starting January 1, 2016. As it is the Village's policy to "pass on" water rate increases from the City of Chicago, subsequent increases in Village water rates are anticipated. Water expenses also reflect annual wage increases pursuant to the collective bargaining agreements for union employees.

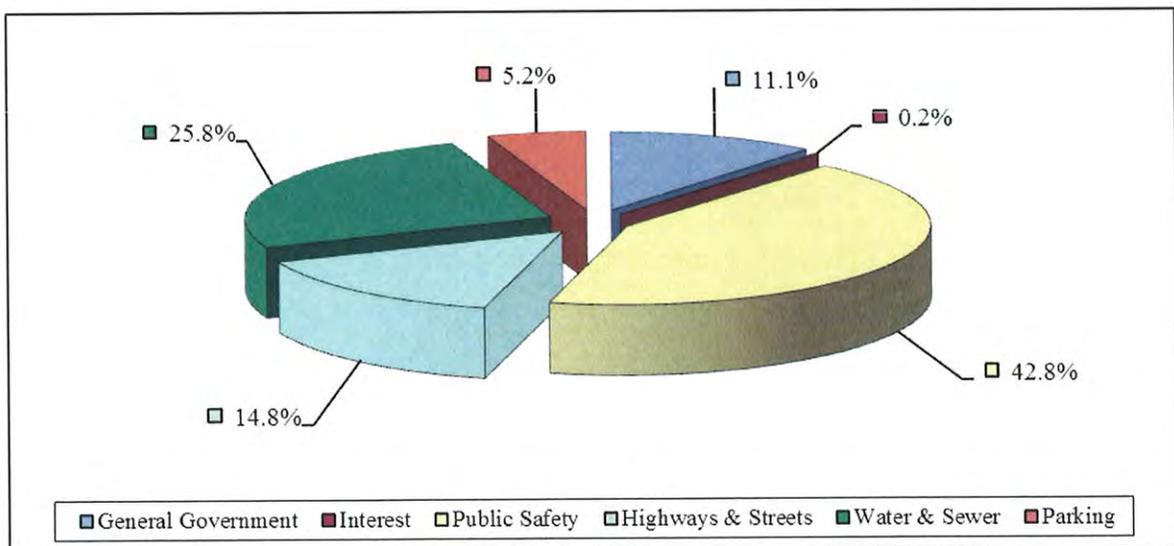
The following charts reflect revenues by source and expenses by function for governmental and business-type activities for the fiscal year ended April 30, 2015:

VILLAGE OF LA GRANGE, ILLINOIS
 MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Governmental and Business-Type Activities
 Revenues by Source
 Fiscal Year Ended April 30, 2015



Governmental and Business-Type Activities
 Expenses by Function
 Fiscal Year Ended April 30, 2015



FUND FINANCIAL ANALYSIS

As noted earlier, the Village of La Grange uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. A fund is separate accounting entity with a self-balancing set of accounts that comprise its assets, liability, fund equity, revenues and expenditures.

The focus of the Village of La Grange's governmental fund types, which includes the General Fund, is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unreserved fund balance may serve as a useful measure of net resources available for spending at the end of a fiscal year. The Village's proprietary fund types, which are those funds which operate similar to a business, provide the same type of information found in the government-wide financial statements, but in more detail.

Governmental Funds

The **General Fund** is the main operating fund of the Village of La Grange. The Village experienced fiscal stress within the General Fund created by a decrease and flattening of major revenue streams (e.g. income tax, sales tax, building permits, etc.) due to macro-economic conditions and major operating expenditures (such as salaries, health insurance, and police and fire pension contributions) in excess of those reduced revenues. Reserve funds have been utilized to offset prior operating deficits; sustaining Village operations over the past several years.

So as not to further deplete reserve funds below target levels, the Village implemented a multi-year cost containment plan beginning in 2010, focused on reduction of personnel expenses. As part of the ongoing cost containment plan, the Village proposes to continue to examine other strategies to reduce and control future operating expenditures as a means to protect reserves.

Despite these many fiscal pressures, Village finances are stabilizing. Although the General Fund incurred a surplus in FY 2015 of approximately \$686,000, the surplus included a budget amendment of \$225,000 approved by the Village Board during the fiscal year relating to sewer improvement projects.

Throughout the course of the fiscal year additional budget amendments were necessary to reflect estimated actual expenditures exceeding budget estimates including: 1) Police Pension Payments resulting from one regular and one disability pension; 2) Fire Pension Payments due to the retirement of the Fire Chief early in the fiscal year; and 3) drug case investigations/equipment from the Asset Forfeiture Fund. Each year the Police Department evaluates the use of asset forfeiture funds for supplemental purchases for Police Department equipment and vehicles to enhance law enforcement, drug enforcement investigations, and public education.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Table 3
General Fund Budgetary Highlights
Fiscal Year Ended April 30, 2015

	Original Budget	Amended Budget	Actual
Revenues and Transfers In			
Taxes	\$ 10,430,230	\$ 10,430,230	\$ 10,299,158
Intergovernmental	1,634,280	1,634,280	1,662,895
Licenses & Permits	1,222,457	1,222,457	1,361,614
Other	383,600	383,600	625,289
Transfers In	50,000	50,000	50,000
Total	\$ 13,720,567	\$ 13,720,567	\$ 13,998,956
Expenditures and Transfers Out			
General Government	(2,141,988)	(2,141,988)	(2,146,709)
Public Safety	(8,637,382)	(8,637,382)	(8,330,042)
Highways and Streets	(1,829,651)	(1,829,651)	(1,768,843)
Transfers Out	(867,000)	(1,092,000)	(1,067,000)
Total	\$ (13,476,021)	\$ (13,701,021)	\$ (13,312,594)
Changes in Fund Balance	\$ 244,546	\$ 19,546	\$ 686,362

Tax revenues were under budget primarily due to prior year tax credits from property assessment appeals and home foreclosures. In addition, the Village experienced lower than estimated new growth, which resulted in Cook County automatically lowering the Village's tax levy. Simplified Telecommunication taxes were also under budget primarily due to continued bundling of phone services and elimination of residential/business phone lines. In addition to the decline in annual receipts, the Village was notified by the Illinois Department of Revenue that due to the settlement of a federal class action lawsuit, the State is required to issue refunds from prior Simplified Telecommunication tax distributions to local governments, which further reduced FY 2015 tax receipts.

Substantially offsetting the decrease in tax revenues was a significant increase in local Sales and Non-Home Rule Sales taxes. Monthly sales tax receipts were consistently equal to or slightly higher than one year ago, which includes the closing of two prominent sales tax producing businesses within the Village. The loss of these two retailers was offset by the continued strength within the Village's existing restaurant and retail base.

In addition, after considerable discussion and soliciting feedback from local businesses, the Village Board adopted a 1% Food & Beverage Tax, effective May 1, 2014. The additional revenue generated by the Food and Beverage tax provided necessary funding for the Village to maintain delivery of core services and fund increased police and fire pension contributions. Final year end Food & Beverage Tax receipts were significantly over budget due to increased activity within the Central Business District from sidewalk cafés and outdoor patios during the summer months.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Intergovernmental revenues were over budget due to an increase in Income Tax receipts as a result of declining unemployment. Intergovernmental revenues also include partial receipt of a Staffing for Adequate Fire and Emergency Response (SAFER) grant from the Federal Emergency Management Agency (FEMA). The SAFER grant provides funding for 2-years in order to help maintain the number of trained "front-line" firefighters.

Licenses and Permits were over budget due to an increase in the number of permits issued for new residential construction projects and the issuance of several large commercial permits. The increased revenues were slightly offset by a decrease in fines for compliance violations and Circuit Court fines due to retirements within the Police Department, resulting in the department being at minimum staffing, leaving less time for self-initiated traffic enforcement. Veteran police officers were also involved with field training for newly hired officers, which also takes away from their self-initiated traffic enforcement opportunities.

Other Revenue was over budget primarily due to unanticipated reimbursements for damaged property, prosecution services and training costs. Other Revenue also included several significant miscellaneous reimbursements from Opus Development Company L.L.C. for legal fees, engineering fees, and a fiscal impact study related to the redevelopment project at Ogden and La Grange Roads (former YMCA property); and Lyons Township High School District 204 for professional services related to the renovations and improvements at the North Campus. Ambulance fees were also over budget due to a previously negotiated agreement with neighboring municipalities to bill for mutual aid ambulance calls. Partially offsetting the increase in other revenue was a decrease in investment earnings resulting from short-term interest rates remaining at less than one half of one percent.

Public Safety expenditures are under budget primarily due to a decrease in salary and benefit expenditures resulting from temporary vacancies created by the retirements of both the Police Chief and Fire Chief, two police officers, and three resignations. In order to maintain enforcement efforts, vacancies were filled as quickly as possible. Partially offsetting the decrease in full-time salaries was an increase in overtime expenditures due to police officers and firefighter/paramedics covering shifts as the newly hired replacement personnel were being trained. The increase in overtime also reflects extended leaves of absence due to illness and work related injuries.

Highway & Streets expenditures decreased due to temporary vacancies resulting from two resignations, and negotiated labor rates from the most recent collective bargaining agreement. Overtime expenditures were also under budget, inclusive of the major winter storm event on February 1, 2015 with 19+ inches of snow, as the Department of Public Works continues to assess overtime operations to increase efficiencies and reduce costs associated with overtime events.

Transfers Out includes a transfer to the Capital Projects Fund in the amount of \$700,000 to support infrastructure replacement, debt service and maintenance programs. Due to the economic recession which negatively impacted revenues in the General Fund, this transfer was previously reduced by \$300,000. In order to complete capital projects as planned, annual

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

maintenance programs were reduced and/or eliminated. Transfers out also includes an annual transfer to the Parking fund of \$142,000 to partially fund operations and maintenance of Village lots and the parking structure.

Transfers Out also reflects the aforementioned budget amendment utilizing reserve funds in the amount of \$225,000 to perform a hydraulic modeling study of the proposed 50th Street storm sewer/flood wall and for televising the Village main line sewers. The hydraulic study was necessary to determine the cost-benefit of constructing sewer improvements south of 47th Street. The purpose of the sewer televising was to 1) confirm they are operating properly, 2) remove any debris within the sewers, 3) identify required repairs, and 4) estimate remaining useful life.

Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund provides for the construction or resurfacing of public rights-of-way within the Village and for maintenance of streets and sidewalks, including sweeping, cleaning, and snow and ice control. MFT funds are distributed by the State on a per capita basis and are derived from a tax on the privilege of operating motor vehicles upon highways, based on the consumption of motor fuel.

Motor Fuel Tax Fund reserves of approximately \$1.1 million reflect the accumulation of funds to finance the Village's 30 percent share of the reconstruction of "feeder" streets in conjunction with the State's 70 percent funding from Surface Transportation Project grants and the Maple Avenue Relief Sewer (M.A.R.S.) Project. Future years' reserves will be used to fund additional capital projects.

Motor Fuel Tax reserves increased in 2015 by approximately \$517,000 as no Motor Fuel Tax funds were utilized for street renovation projects during the fiscal year.

Capital Projects Fund

The Capital Projects Fund was established to ensure that the Village infrastructure is maintained and/or replaced to an acceptable level and to account for the acquisition, construction, or replacement of fixed assets of government funds with fund revenues derived primarily from transfers from the General and Motor Fuel Tax Funds, as well as from bond proceeds.

The Capital Projects Fund typically includes reserve fund to replace aging infrastructure throughout the Village and for unforeseen contingency costs associated with the aggressive neighborhood street renovations projects and complex street reconstruction projects to be undertaken in the near future. Due to the nature of the Capital Projects Fund which is to build reserves for future infrastructure projects, in years with significant construction, this fund may incur large deficits with small reserve balances.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The Capital Project Fund was in a small deficit position at fiscal year-end due to the timing of grant receipts for the Stone Avenue Train Station Renovation Project and preliminary costs related to 50th Street Storm Sewer Project which will be reimbursed from bond proceeds. Significant capital projects also included the final cost of Bluff Avenue Reconstruction project, tree removal and planting resulting from the Emerald Ash Borer spreading rapidly throughout the Village; and debt service payment for the 2005 Streetlight Refunding bonds.

Proprietary Funds

Net position of the **Water, Sewer and Parking Funds** at year end totaled \$21,450,188. Net Position decreased during the year by \$304,898 due to operating expenses, which includes depreciation expense of \$774,198, exceeding operating revenues. The Parking Fund includes an annual transfer from the General Fund to provide funding for additional costs associated with the general maintenance and operations of the parking structure.

CAPITAL ASSETS

The Village of La Grange's investment in capital assets for its governmental and business-type activities as of April 30, 2015 is \$49,937,057. This investment in capital assets includes land, buildings, improvements, equipment and street infrastructure as reflected in Table 4.

The Village depreciates assets over their useful life. If a road project is considered maintenance – a recurring cost that does not extend the road's original useful life or expand its capacity – the cost of the project will be expensed. An "overlay" or resurfacing of a road will be considered maintenance whereas a "rebuild" or reconstruction of a road will be capitalized.

Construction in Progress, a non-depreciable asset, represents the cost of initial stages of a multi-year construction project which has been started but not yet completed. When the project is finished, the cost of the project is reclassified and recorded as a depreciable capital asset.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Table 4
Capital Assets
Net of Accumulated Depreciation

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Non-Depreciable Assets						
Land & Right of Way	\$8,115,246	\$8,115,246	\$1,370,735	\$1,370,735	\$9,485,981	\$9,485,981
Construction in Progress	3,816,669	2,844,502	402,303	112,951	4,218,972	2,957,453
Other Capital Assets						
Buildings	1,764,848	1,890,689	7,861,666	8,094,831	9,626,514	9,985,520
Improvements	850,308	911,188	-	-	850,308	911,188
Street Infrastructure	12,843,068	12,815,196	-	-	12,843,068	12,815,196
Storm Sewers	483,505	507,954	-	-	483,505	507,954
Equipment	2,102,323	2,256,897	11,637	17,532	2,113,960	2,274,429
Water System	-	-	7,884,313	8,345,838	7,884,313	8,345,838
Sewer System	-	-	2,251,575	2,274,262	2,251,575	2,274,262
Parking Improvements	-	-	178,861	192,435	178,861	192,435
Total	\$29,975,967	\$29,341,672	\$19,961,090	\$20,408,584	\$49,937,057	\$49,750,256

Total Capital Assets for Governmental Activities reflect a significant increase in Construction in Progress due to the substantial completion of the Stone Avenue Train Station Renovation Project. Final close out costs for this phase of the renovation project will occur during the subsequent fiscal year with the asset being placed into service at that time. Other capital assets decreased as depreciation expenses exceeded infrastructure improvements and equipment purchases during the fiscal year.

Total Capital Assets for Business-Type Activities reflect an increase in Construction in Progress related to preliminary costs of improvements at the East Avenue Water Pumping Station and replacement of water mains on Cossitt Avenue. Other Water, Sewer and Parking Improvement assets decreased as depreciation expenses exceeded infrastructure improvements and equipment purchases during the fiscal year.

Additional information on the Village's capital assets can be found in the Notes to the Financial Statements, note # 4.

LONG-TERM DEBT

At the end of the current fiscal year, the Village of La Grange has total bonded debt and notes outstanding of \$8,360,000 all of which is backed by the full faith and credit of the Village.

State statutes limit the amount of general obligation bond debt a governmental entity may issue to 8.625 percent of its total equalized assessed valuation. The current estimated debt limit for the Village is \$49,619,374; as such, the Village is currently significantly under the outstanding general obligation debt limit.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Table 5
Outstanding Bonds

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds (ARS Refunding Bonds Series 2005)	\$ 845,000	\$1,105,000	-	-	\$ 845,000	\$1,105,000
Alternate Revenue Bonds Series 2012A Water Meter	-	-	1,910,000	1,995,000	1,910,000	1,995,000
Village Only Totals	845,000	1,105,000	1,910,000	1,995,000	2,755,000	3,100,000
General Obligation Bonds Series 2012B Refunding	5,605,000	6,105,000	-	-	5,605,000	6,105,000
Library Only Totals	5,605,000	6,105,000	-	-	5,605,000	6,105,000
Village & Library Totals	\$6,450,000	\$7,210,000	\$1,910,000	\$1,995,000	\$8,360,000	\$9,205,000

The Village issued \$3.9 million of general obligation (alternate revenue source) bonds in 1998 for the replacement of streetlights throughout the Village. The accelerated replacement of street lights was completed over a three-year period and replaced the pay-as-you-go program, which was scheduled to be completed over a 20-year period. The 1998 Streetlight bonds were refunded in December, 2005 due to favorable interest rates. The bond refunding resulted in interest savings in excess of \$100,000 over the remaining life of the issue. The final maturity date of the outstanding debt was not extended as a result of the refunding.

In order to address ongoing water accountability issues, the Village issued \$2.08 million of alternate revenue bonds in 2012 to fund a water meter replacement program and improvements at the water pumping station. The Village elected to issue bonds rather than complete the projects on a pay-as-you-go basis in order to address the ongoing water accountability issue in a timely fashion, utilize new meter and pumping station technologies, bill residents for actual water usage in an equitable manner and financial conditions were such that the Village benefited by financing these projects with municipal bonds while interest rates were at historical lows.

Pursuant to GASB 61, the La Grange Public Library is a legally separate entity from the Village and is excluded in the Village's financial statements. However, the La Grange Public Library may not issue bonded debt without the Village's approval and property taxes are levied by the Village on behalf of the Library. Therefore, while a general obligation of the Village, principal and interest pertaining to the \$6.2 million General Obligation Refunding Library Bonds, Series 2012B is to be repaid with Library's tax levies. The outstanding Library Bonds are offset by an intergovernmental receivable in the Statement of Net Position.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The General Obligation Library Bonds, Series 2004 which were approved via voter referendum were issued to fund construction of a new municipal library building. The 2004 Library bonds were refunded in August, 2012 due to favorable interest rates. The bond refunding resulted in interest savings in excess of \$750,000 over the remaining life of the issue. The final maturity date of the outstanding debt was not extended as a result of the refunding.

In preparation for the issuance of the Library Refunding bonds and the sale of \$2.08 million Alternate Revenue Water Bonds, the Village requested a meeting with Moody's Investors Services in order to obtain a current bond rating for these issues. The Village President, staff and the Village's financial consultants met with Moody's to discuss financial operations, economic development initiatives, management and current/future debt.

As a result of this meeting and further analysis by Moody's, a Aa2 rating was assigned to the Village of La Grange general obligation bonds and a stable credit outlook was issued. This bond rating recognizes strong financial conditions despite modest operating deficits in recent years characterized by healthy reserve levels, manageable debt burden with limited future borrowing plans. Moody's also notes that despite a substantial decline in assessed valuation in 2012, reflected by the triennial reassessment, the Village's tax base is expected to remain stable over the long-term due to its affluent tax base and proximately to Chicago.

Additional information on the Village's long-term debt can be found in the Notes to the Financial Statements, note # 6.

ECONOMIC FACTORS

The Village's composition is primarily residential with small commercial and industrial components. The property tax revenue derived from the current housing stock is extremely stable. The Village has also experienced an increase in residential housing due to construction of new single family residences and additions. This has provided economic growth to the property tax base. The commercial sector is stable as well as it is based on the purchase of food and other necessary household items. Due to the utilization of a Tax Increment Financing (TIF) District, the commercial sector base has increased in the last several years with the revitalization of the downtown central business district.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Lou Cipparrone, Finance Director, Village of La Grange, 53 S. La Grange Rd, La Grange, Illinois 60525.

VILLAGE OF LA GRANGE, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 1,833,129	\$ 1,024,788	\$ 2,857,917
Investments	13,568,182	2,218,716	15,786,898
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	3,357,115	-	3,357,115
Accounts	474,817	1,008,701	1,483,518
Accrued interest	17,795	1,749	19,544
Due from other governments	6,568,860	-	6,568,860
Due from fiduciary funds	23,764	-	23,764
Capital assets, not being depreciated	11,931,915	1,773,038	13,704,953
Capital assets being depreciated (net of accumulated depreciation)	18,043,987	18,188,052	36,232,039
Total assets	55,819,564	24,215,044	80,034,608
LIABILITIES			
Accounts payable	859,637	279,889	1,139,526
Accrued payroll	109,293	27,539	136,832
Accrued interest payable	13,396	17,721	31,117
Deposits	367,756	5,749	373,505
Unearned revenues			
Other	99,346	289,330	388,676
Due to fiduciary funds	2,503	-	2,503
Noncurrent liabilities			
Due within one year	918,303	155,578	1,073,881
Due in more than one year	6,565,363	1,989,050	8,554,413
Total liabilities	8,935,597	2,764,856	11,700,453
DEFERRED INFLOWS OF RESOURCES			
Deferred property tax	6,750,050	-	6,750,050
Total liabilities and deferred inflows of resources	15,685,647	2,764,856	18,450,503
NET POSITION			
Net investment in capital assets	29,130,902	19,961,090	49,091,992
Restricted for maintenance of roadways	1,116,379	-	1,116,379
Restricted for public safety	177,847	-	177,847
Restricted for drug forfeiture	178,466	-	178,466
Unrestricted	9,530,323	1,489,098	11,019,421
TOTAL NET POSITION	\$ 40,133,917	\$ 21,450,188	\$ 61,584,105

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2015

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 2,232,737	\$ 910,087	\$ -	\$ -
Public safety	8,588,667	631,923	78,311	84,316
Highways and streets	2,975,715	349,757	517,648	1,081,362
Interest	161,132	-	122,850	-
Total governmental activities	13,958,251	1,891,767	718,809	1,165,678
Business-Type Activities				
Water	4,703,539	4,474,998	-	-
Sewer	478,324	497,540	-	-
Parking	1,042,247	800,748	-	-
Total business-type activities	6,224,110	5,773,286	-	-
TOTAL PRIMARY GOVERNMENT	\$ 20,182,361	\$ 7,665,053	\$ 718,809	\$ 1,165,678

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
	\$ (1,322,650)	\$ -	\$ (1,322,650)
	(7,794,117)	-	(7,794,117)
	(1,026,948)	-	(1,026,948)
	(38,282)	-	(38,282)
	<u>(10,181,997)</u>	<u>-</u>	<u>(10,181,997)</u>
	-	(228,541)	(228,541)
	-	19,216	19,216
	-	(241,499)	(241,499)
	<u>-</u>	<u>(450,824)</u>	<u>(450,824)</u>
	<u>(10,181,997)</u>	<u>(450,824)</u>	<u>(10,632,821)</u>
General Revenues			
Taxes			
Property	6,478,298	-	6,478,298
Replacement	266,627	-	266,627
Sales, local use	2,566,339	-	2,566,339
Utility	514,968	-	514,968
Telecommunications	499,447	-	499,447
Shared income	1,522,883	-	1,522,883
Investment income	29,241	3,926	33,167
Miscellaneous	301,168	-	301,168
Transfers	(142,000)	142,000	-
Total	<u>12,036,971</u>	<u>145,926</u>	<u>12,182,897</u>
CHANGE IN NET POSITION	1,854,974	(304,898)	1,550,076
NET POSITION, MAY 1	<u>38,278,943</u>	<u>21,755,086</u>	<u>60,034,029</u>
NET POSITION, APRIL 30	<u>\$ 40,133,917</u>	<u>\$ 21,450,188</u>	<u>\$ 61,584,105</u>

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

GOVERNMENTAL FUNDS
BALANCE SHEET

April 30, 2015

	General	Motor Fuel Tax	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 883,210	\$ 327,894	\$ 97,333	\$ 10,510	\$ 369,093	\$ 1,688,040
Investments	9,476,287	751,300	-	-	-	10,227,587
Receivables (net, where applicable, of allowances for uncollectibles)						
Property taxes	3,357,115	-	-	-	-	3,357,115
Accounts	287,611	-	187,206	-	-	474,817
Accrued interest	13,075	1,019	-	-	-	14,094
Due from other governments	925,094	36,166	-	5,605,000	2,600	6,568,860
Due from other funds	15,380	-	-	-	-	15,380
Due from fiduciary funds	23,764	-	-	-	-	23,764
TOTAL ASSETS	\$ 14,981,536	\$ 1,116,379	\$ 284,539	\$ 5,615,510	\$ 371,693	\$ 22,369,657

	General	Motor Fuel Tax	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 250,001	\$ -	\$ 609,636	\$ -	\$ -	\$ 859,637
Accrued payroll	109,293	-	-	-	-	109,293
Deposits	367,756	-	-	-	-	367,756
Other	99,346	-	-	-	-	99,346
Due to other funds	-	-	-	-	15,380	15,380
Due to fiduciary funds	2,503	-	-	-	-	2,503
Total liabilities	828,899	-	609,636	-	15,380	1,453,915
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues - Library	-	-	-	5,605,000	-	5,605,000
Unavailable property tax revenues	6,750,050	-	-	-	-	6,750,050
Total deferred inflows of resources	6,750,050	-	-	5,605,000	-	12,355,050
Total liabilities and deferred inflows of resources	7,578,949	-	609,636	5,605,000	15,380	13,808,965
FUND BALANCES						
Restricted for maintenance of roadways	-	1,116,379	-	-	-	1,116,379
Restricted for public safety	-	-	-	-	177,847	177,847
Restricted for drug forfeiture	-	-	-	-	178,466	178,466
Assigned for economic development	747,885	-	-	-	-	747,885
Assigned for debt service	-	-	-	10,510	-	10,510
Unassigned	6,654,702	-	(325,097)	-	-	6,329,605
Total fund balances	7,402,587	1,116,379	(325,097)	10,510	356,313	8,560,692
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 14,981,536	\$ 1,116,379	\$ 284,539	\$ 5,615,510	\$ 371,693	\$ 22,369,657

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2015

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 8,560,692
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	29,975,902
Less internal service fund	(1,450,916)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
General obligation bonds	(6,450,000)
Accrued compensated absences	(608,848)
Interest payable is not reported in the governmental funds	(13,396)
Net pension obligation (Police Pension) is shown as a liability on the statement of net position	(5,636)
Net pension obligation (Fire Pension) is shown as a liability on the statement of net position	(87,205)
Net pension obligation (IMRF) is shown as a liability on the statement of net position	(115,471)
Net other postemployment benefits obligation is shown as a liability on the statement of net position	(216,506)
Intergovernmental receivable from the Library is not unearned revenue on the statement of net position	5,605,000
The total net position of the internal service fund are included in the governmental activities in the statement of net position	<u>4,940,301</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 40,133,917</u></u>

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

For the Year Ended April 30, 2015

	General	Motor Fuel Tax	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 10,299,158	\$ -	\$ -	\$ -	\$ 26,521	\$ 10,325,679
Intergovernmental	1,662,895	516,648	1,081,362	622,850	92,984	3,976,739
Charges for services	-	-	-	-	148,187	148,187
Fines, licenses and permits	1,361,614	-	-	-	-	1,361,614
Investment income	28,470	666	21	1	-	29,158
Miscellaneous	596,819	-	16,946	-	83	613,848
Total revenues	13,948,956	517,314	1,098,329	622,851	267,775	16,455,225
EXPENDITURES						
Current						
General government	2,146,709	-	-	-	-	2,146,709
Public safety	8,330,042	-	-	-	137,308	8,467,350
Highways and streets	1,768,843	-	-	-	-	1,768,843
Capital outlay	-	-	2,186,350	-	-	2,186,350
Debt service						
Principal retirement	-	-	-	760,000	-	760,000
Interest and fiscal charges	-	-	-	165,145	-	165,145
Total expenditures	12,245,594	-	2,186,350	925,145	137,308	15,494,397
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,703,362	517,314	(1,088,021)	(302,294)	130,467	960,828

	General	Motor Fuel Tax	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 50,000	\$ -	\$ 925,000	\$ 302,295	\$ -	\$ 1,277,295
Transfers (out)	(1,067,000)	-	(302,295)	-	(50,000)	(1,419,295)
Total other financing sources (uses)	(1,017,000)	-	622,705	302,295	(50,000)	(142,000)
NET CHANGE IN FUND BALANCES	686,362	517,314	(465,316)	1	80,467	818,828
FUND BALANCES, MAY 1	6,716,225	599,065	140,219	10,509	275,846	7,741,864
FUND BALANCES, APRIL 30	\$ 7,402,587	\$ 1,116,379	\$ (325,097)	\$ 10,510	\$ 356,313	\$ 8,560,692

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2015

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 818,828
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, they are capitalized in the statement of activities	1,628,759
Less internal services funds	(298,924)
Capital assets are depreciated on the statement of activities	(994,529)
Less internal services funds disposed capital assets	372,281
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	760,000
Less Library contribution	(500,000)
The change in compensated absences is shown as an expense on the statement of activities	32,081
Accrual of interest is reported as interest expense on the statement of activities	4,013
The change in the net pension asset (obligation) is shown as an expense on the statement of activities	(49,848)
The change in the net pension obligation (IMRF) is shown as an expense on the statement of activities	(2,418)
The change in the net other postemployment benefits payable (OPEB) is shown as an expense on the statement of activities	(55,927)
Internal service funds are reported separately in the fund financial statements	<u>140,658</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 1,854,974</u>

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

April 30, 2015

	Water	Parking	Sewer	Total	Internal Service Equipment Replacement
CURRENT ASSETS					
Cash and cash equivalents	\$ 140,079	\$ 883,966	\$ 743	\$ 1,024,788	\$ 145,089
Investments	1,467,617	751,099	-	2,218,716	3,340,595
Receivables					
Accounts	884,290	-	124,411	1,008,701	3,701
Accrued interest	1,151	598	-	1,749	-
Due from sewer fund	13,000	-	-	13,000	-
Total current assets	2,506,137	1,635,663	125,154	4,266,954	3,489,385
NONCURRENT ASSETS					
Capital assets					
Not being depreciated	423,200	1,349,838	-	1,773,038	-
Being depreciated, at cost	16,831,918	12,050,921	4,318,733	33,201,572	5,465,177
Less accumulated depreciation	(8,927,228)	(4,019,048)	(2,067,244)	(15,013,520)	(4,014,261)
Net capital assets	8,327,890	9,381,711	2,251,489	19,961,090	1,450,916
Total assets	10,834,027	11,017,374	2,376,643	24,228,044	4,940,301
CURRENT LIABILITIES					
Accounts payable	278,412	-	1,477	279,889	-
Accrued payroll	14,689	9,271	3,579	27,539	-
Due to water fund	-	-	13,000	13,000	-
Deposits	5,749	-	-	5,749	-
Unearned decals	-	289,330	-	289,330	-
Interest payable	17,721	-	-	17,721	-
Bonds payable	90,000	-	-	90,000	-
Compensated absences payable	56,036	9,542	-	65,578	-
Total current liabilities	462,607	308,143	18,056	788,806	-
NONCURRENT LIABILITIES					
Other postemployment benefits payable	12,193	3,924	4,663	20,780	-
Net pension obligation	34,641	23,096	11,547	69,284	-
Bonds payable	1,826,158	-	-	1,826,158	-
Compensated absences payable	32,620	20,427	19,781	72,828	-
Total noncurrent liabilities	1,905,612	47,447	35,991	1,989,050	-
Total liabilities	2,368,219	355,590	54,047	2,777,856	-
NET POSITION					
Net investment in capital assets	8,327,890	9,381,711	2,251,489	19,961,090	1,450,916
Unrestricted	137,918	1,280,073	71,107	1,489,098	3,489,385
TOTAL NET POSITION	\$ 8,465,808	\$ 10,661,784	\$ 2,322,596	\$ 21,450,188	\$ 4,940,301

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION

For the Year Ended April 30, 2015

	Water	Parking	Sewer	Total	Internal Service Equipment Replacement
OPERATING REVENUES					
Water sales	\$ 4,347,202	\$ -	\$ -	\$ 4,347,202	\$ -
Sewer fees	-	-	490,340	490,340	-
Water meter installation	61,994	-	-	61,994	-
Sewer connection fees	-	-	7,200	7,200	-
Delinquent penalties	49,044	-	-	49,044	-
Fire lines	11,876	-	-	11,876	-
Parking meter collections	-	82,450	-	82,450	-
Parking decal sales	-	502,787	-	502,787	-
Parking fines	-	215,511	-	215,511	-
Charges for services	-	-	-	-	445,961
Miscellaneous income	4,882	-	-	4,882	42,091
Total operating revenues	4,474,998	800,748	497,540	5,773,286	488,052
OPERATING EXPENSES					
Personnel services	1,381,709	705,006	308,596	2,395,311	-
Supplies and materials	32,673	15,069	8,595	56,337	-
Contractual services	2,699,970	58,432	48,732	2,807,134	-
Other	81,280	17,001	49,690	147,971	-
Depreciation	464,748	246,739	62,711	774,198	372,281
Total operating expenses	4,660,380	1,042,247	478,324	6,180,951	372,281
OPERATING INCOME (LOSS)	(185,382)	(241,499)	19,216	(407,665)	115,771
NON-OPERATING REVENUES (EXPENSES)					
Investment income	2,254	1,672	-	3,926	10,387
Interest expense	(43,159)	-	-	(43,159)	-
Gain on sale of investments	-	-	-	-	14,500
Total non-operating revenues (expenses)	(40,905)	1,672	-	(39,233)	24,887
INCOME (LOSS) BEFORE TRANSFERS	(226,287)	(239,827)	19,216	(446,898)	140,658
TRANSFERS					
Transfers in	-	142,000	-	142,000	-
Transfers (out)	-	-	-	-	-
Total transfers	-	142,000	-	142,000	-
CHANGE IN NET POSITION	(226,287)	(97,827)	19,216	(304,898)	140,658
NET POSITION, MAY 1	8,692,095	10,759,611	2,303,380	21,755,086	4,799,643
NET POSITION, APRIL 30	\$ 8,465,808	\$ 10,661,784	\$ 2,322,596	\$ 21,450,188	\$ 4,940,301

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

For the Year Ended April 30, 2015

	Water	Parking	Sewer	Total	Internal Service Equipment Replacement
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 4,413,144	\$ 800,748	\$ 450,309	\$ 5,664,201	\$ -
Payments to suppliers	(2,765,039)	(55,420)	(65,147)	(2,885,606)	-
Payments to employees	(1,389,158)	(695,971)	(294,702)	(2,379,831)	-
Receipts (payments) to internal service funds	(46,465)	(10,295)	(40,424)	(97,184)	476,140
Net cash from operating activities	212,482	39,062	50,036	301,580	476,140
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Principal paid on bonds	(85,000)	-	-	(85,000)	-
Interest paid on bonds	(44,230)	-	-	(44,230)	-
Grants	-	-	-	-	-
Acquisition of capital assets	(289,352)	-	(37,352)	(326,704)	(284,424)
Net cash from capital and related financing activities	(418,582)	-	(37,352)	(455,934)	(284,424)
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES					
Payment to other funds	-	-	(12,000)	(12,000)	-
Transfers in (out)	-	142,000	-	142,000	-
Net cash from noncapital and related financing activities	-	142,000	(12,000)	130,000	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(1,247,534)	(1,247,299)	-	(2,494,833)	(2,745,750)
Proceeds from sale of investments	248,000	1,241,100	-	1,489,100	2,161,411
Interest received	1,102	2,646	-	3,748	9,772
Net cash from investing activities	(998,432)	(3,553)	-	(1,001,985)	(574,567)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,204,532)	177,509	684	(1,026,339)	(382,851)
CASH AND CASH EQUIVALENTS, MAY 1	1,344,611	706,457	59	2,051,127	527,940
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 140,079	\$ 883,966	\$ 743	\$ 1,024,788	\$ 145,089

(This statement is continued on the following page.)

VILLAGE OF LA GRANGE, ILLINOIS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (Continued)
For the Year Ended April 30, 2015

	<u>Water</u>	<u>Parking</u>	<u>Sewer</u>	<u>Total</u>	<u>Internal Service Equipment Replacement</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES					
Operating income (loss)	\$ (185,382)	\$ (241,499)	\$ 19,216	\$ (407,665)	\$ 115,771
Adjustments to reconcile operating income (loss) to net cash from operating activities					
Depreciation	464,747	246,739	62,711	774,197	372,281
Miscellaneous non-operating receipts	-	-	-	-	-
Changes in assets and liabilities					
Accounts receivable	(61,854)	-	(47,231)	(109,085)	-
Accounts payable	12,525	(55)	1,446	13,916	(11,912)
Accrued payroll	(10,602)	1,584	(4,011)	(13,029)	-
Deferred revenue	-	27,115	-	27,115	-
Due to/from other funds	(13,000)	-	13,000	-	-
Other postemployment benefits	3,154	1,015	1,206	5,375	-
Net pension obligation - IMRF	725	484	242	1,451	-
Compensated absences	2,169	3,679	3,457	9,305	-
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 212,482</u>	<u>\$ 39,062</u>	<u>\$ 50,036</u>	<u>\$ 301,580</u>	<u>\$ 476,140</u>
NONCASH ITEMS					
Amortization	\$ 362	\$ -	\$ -	\$ 362	\$ -

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

April 30, 2015

	<u>Pension Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents	\$ 573,561	\$ 2
Investments, at fair value		
U.S. Government and agency securities	2,652,047	-
Insurance contracts	10,839,548	-
Stocks	10,501,835	-
Corporate bonds	2,445,731	-
Municipal bonds	265,760	-
Receivables		
Assessments	-	41,063
Accrued interest	38,538	-
Due from general fund	-	2,503
	<hr/>	<hr/>
Total assets	27,317,020	\$ 43,568
	<hr/>	<hr/>
LIABILITIES		
Due to the general fund	-	\$ 23,764
Due to bondholders	-	19,803
Due to property owners	-	1
	<hr/>	<hr/>
Total liabilities	-	\$ 43,568
	<hr/>	<hr/>
NET POSITION HELD IN TRUST FOR PENSION BENEFITS	<u>\$ 27,317,020</u>	

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended April 30, 2015

ADDITIONS

Contributions	
Employer contributions	\$ 2,021,325
Employee contributions	366,444
Other	962
	<hr/>
Total contributions	2,388,731
Investment income	
Net appreciation in fair value of investments	1,470,819
Interest	337,476
	<hr/>
Total investment income	1,808,295
Less investment expense	<hr/>
	(146,269)
Net investment income	<hr/>
	1,662,026
Total additions	<hr/>
	4,050,757

DEDUCTIONS

Benefits and refunds	3,198,664
Administrative expenses	4,000
Miscellaneous	35,943
	<hr/>
Total deductions	<hr/>
	3,238,607

NET INCREASE 812,150

**NET POSITION HELD IN TRUST
FOR PENSION BENEFITS**

May 1	<hr/>
	26,504,870
April 30	<hr/>
	\$ 27,317,020

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of La Grange, Illinois (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

a. Reporting Entity

The Village was incorporated June 11, 1879. The Village is a municipal corporation governed by an elected seven-member board. The Village operates under a Board-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, water and sanitation, public improvements, planning and zoning and general administrative services. As required by generally accepted accounting principles, these financial statements present the Village (the primary government) and its component units. The component units discussed below are included in the Village's reporting entity because of the significance of their operational or financial relationship with the Village.

Based on the criteria of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34*, there are no component units for which the Village is considered to be financially accountable.

The Village's financial statements include pension trust funds:

Police Pension Employees Retirement System

The Village's police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one pension beneficiary elected by the membership and two police employees elected by the membership constitute the pension board. The Village and PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many characteristics of a legally separate government, PPERS is reported as if it were part of the primary government because its sole

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. Reporting Entity (Continued)

Police Pension Employees Retirement System (Continued)

purpose is to finance and administer the pensions of the Village's police employees and because of the fiduciary nature of such activities. PPERS is reported as a pension trust fund. No separate stand-alone financial statements are issued by PPERS.

Firefighters' Pension Employees Retirement System

The Village's firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one pension beneficiary elected by the membership and two firefighter employees elected by the membership constitute the pension board. The Village and FPERS participants are obligated to fund all FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, FPERS is reported as if it were part of the primary government because its sole purpose is to finance and administer the pensions of the Village's firefighters because of the fiduciary nature of such activities. FPERS is reported as a pension trust fund. No separate stand-alone financial statements are issued by FPERS.

b. Fund Accounting

The Village uses funds to report on its financial position and the changes in its financial position and cash flows. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of restricted and committed monies (special revenue funds), the acquisition and construction of capital assets (capital projects funds) and the accumulation of restricted, committed or assigned resources for the payment of principal and interest on general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or the other departments or agencies primarily within the Village (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Village. When these assets are held under the terms of a formal trust agreement, a pension trust fund is used. Agency funds generally are used to account for assets that the Village holds on behalf of others as their agent.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements. Interfund services provided and used are not eliminated for this purpose. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expense of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

The Village reports the following major governmental funds:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Motor Fuel Tax Fund accounts for the operation of certain street maintenance programs and to fund specific capital projects as authorized by the Illinois Department of Transportation. The Village has elected to report the Motor Fuel Tax Fund as a major fund.

The Capital Projects Fund accounts for the costs of various infrastructure improvements to village property. These costs are financed by transfers from the General and Motor Fuel Tax Funds, grants and bond proceeds.

The Debt Service Fund accounts for resources that are used to repay general long-term debt obligations. The Village has elected to report this as a major fund.

The Village reports the following major proprietary funds:

The Water Fund accounts for the activities of the water operations.

The Sewer Fund accounts for the activities of the sewer operations.

The Parking Fund accounts for the activities of the parking lots and meters.

Additionally, the Village reports the following funds:

The Internal Service Equipment Replacement Fund is used to accumulate monies for the future replacement of equipment. Financing is provided by payments from the General, ETSB, Water, Parking and Sewer Funds.

Pension Funds are used to account for the Police Pension and Firefighters' Pension activities.

Agency Funds are used to account for noncommitment debt of the special service areas and special assessments.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, with the exception of the agency funds which do not have a measurement focus. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. The Village recognizes property taxes when they become both measurable and available in the period intended to finance. A 60-day availability period (90 days for sales tax) is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales and income taxes owed to and fines collected by the State of Illinois at year end on behalf of the Village also are recognized as revenue. Permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the proprietary fund's principal ongoing operations.

The Village reports unavailable and unearned revenue on its financial statements. Unavailable/deferred revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period for governmental funds or earned at the government-wide level. Unearned revenues arise when resources are received by the government before it has legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, or when the government has a legal claim to the resources by meeting all eligibility requirements, the liability for unavailable/deferred/unearned revenue is removed from the financial statements and revenue is recognized.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments are stated at fair value.

f. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the financial statements. Short-term interfund loans, if any, are classified as "interfund receivables/payables."

g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses.

h. Capital Assets

Capital assets which include property, plant, equipment, intangible assets and infrastructure assets (e.g., roads, bridges and storm sewers) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than \$10,000 for furniture, equipment and vehicles and \$100,000 for building, building improvements and infrastructure plus an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

In the case of the initial capitalization of general infrastructure assets, (i.e., those reported by governmental activities) the Village chose to include all such items regardless of their acquisition date. The Village was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Capital Assets (Continued)

acquisition year). As the Village constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the Village values these capital assets at the estimated fair value of the item at the date of its donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building and building improvements	10-50
Improvements	10-35
Water distribution system	10-40
Sewer distribution system	40
Vehicles, equipment and furniture	2-25
Intangible assets	5-10
Infrastructure	50

i. Compensated Absences

Vested or accumulated vacation and sick leave of proprietary funds and governmental activities is recorded as an expense and liability of those funds as the benefits accrue to employees.

j. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Long-Term Obligations (Continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, during the current period. The face amount of debt issued is reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures and expenses.

k. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the Village. Committed fund balance is constrained by formal actions of the Village's Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Trustees. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance when deemed necessary or desirable has been delegated to the Village Manager by the Village Board of Trustees. Any residual fund balance is reported as unassigned.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Village considers committed funds to be expended first followed by assigned and then unassigned funds.

The Village has established fund balance reserve policies for its general fund. The General Fund targets six months of operating expenditures as unassigned fund balance. The Special Revenue, Capital Projects and Debt Service Funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net position has not been restricted by enabling legislation adopted by the Village. Net investment in capital assets, represents the book value of capital assets less any long-term debt principal outstanding issued to construct capital assets.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

m. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds. The investments are governed by three separate investment policies; one policy for the Village adopted by the Village Board of Trustees and one policy each for the Police Pension Fund and the Firefighters' Pension Fund approved by their respective boards.

The Village's investment policy authorizes the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, short-term commercial paper rated within the three highest classifications by at least two standard rating services, Illinois Funds and Illinois Metropolitan Investment Fund (IMET).

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH AND INVESTMENTS (Continued)

Illinois Funds is an investment pool which was created by the Illinois State Legislature under the control of the State Comptroller that maintains a \$1 per share value which is equal to the participants fair value and the IMET, a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold.

It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statues governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

a. Village Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral held by the Village's agent with a fair value of 110% of all bank balances in excess of federal depository insurance.

b. Village Investments

In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a 15-month period. The investment policy limits the maximum maturity length of investments in the General Fund and the Special Revenue Funds to 15 months from date of purchase. Investments in other funds may be purchased with maturities to match future projects or liability requirements. In addition, the policy requires the Village to structure the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in short-term commercial paper rated A+ to AAA by Standard and Poor's. Illinois Funds and the IMET are rated AAA by Standard and Poor's.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH AND INVESTMENTS (Continued)

b. Village Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Village's agent separate from where the investment was purchased or by the trust department of the bank where purchased, in the Village's name. Illinois Funds and the money market mutual fund are not subject to custodial credit risk.

Concentration of credit risk - The Village's investment policy limits investments to the amount of the portfolio that can be invested in any one investment vehicle as follows:

Diversification by Instrument	Percent of Portfolio
U.S. Treasury obligations (bills, notes and bonds)	100%
U.S. Government agency securities and instrumentalities of government sponsored corporations	50%
Bankers acceptances (BAs)	25%
Repurchase agreements (REPOs) (monies in the public funds or other money market funds are not to be included in this limitation)	25%
Certificates of deposit (CDs) commercial banks/savings and loans	100%
Certificates of deposit (CDs) credit unions	100%
Illinois Public Funds (or similar types of investments/money market pools)	50%
Commercial paper (CP)	10%

Diversification by Financial Institution

Bankers Acceptances (BAs) - no more than 25% of the total portfolio with any one institution.

Repurchase Agreements (REPOs) - no more than 25% of the total portfolio with any one institution.

Certificates of Deposit (CDs) - commercial banks, savings and loan association, credit unions - no more than 50% of the total portfolio with any one institution.

Local Government Investment Pool - The Illinois Public Funds or similar type of investment/money market pools - no more than 50%.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES

Property taxes for 2014 attach as an enforceable lien on January 1, 2014 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about February 1, 2015 and August 1, 2015 and are payable in two installments, on or about March 1, 2015 and September 1, 2015. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 3% of the tax levy and 5% of the debt service levy to reflect actual collection experience.

The 2015 tax levy, which attached as an enforceable lien on property as of January 1, 2015, has not been recorded as a receivable as of April 30, 2015, as the tax has not yet been levied by the Village and will not be levied until December 2015 and, therefore, the levy is not measurable at April 30, 2015.

The following receivables are included in due from other governments on the statement of net position:

GOVERNMENTAL ACTIVITIES

Library	\$ 5,605,000
Income taxes	250,933
Sales taxes	510,574
Utility taxes	163,587
MFT allotment	36,166
9-1-1 fees	<u>2,600</u>
TOTAL	<u>\$ 6,568,860</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2015 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 2,844,502	\$ 972,167	\$ -	\$ 3,816,669
Land	539,948	-	-	539,948
Land right of way	7,575,298	-	-	7,575,298
Total capital assets not being depreciated	<u>10,959,748</u>	<u>972,167</u>	<u>-</u>	<u>11,931,915</u>
Capital assets being depreciated				
Buildings	5,898,888	-	-	5,898,888
Improvements	2,637,688	-	-	2,637,688
Street infrastructure	17,614,070	357,668	-	17,971,738
Storm sewers	1,822,410	-	-	1,822,410
Equipment	6,689,562	298,924	66,992	6,921,494
Total capital assets being depreciated	<u>34,662,618</u>	<u>656,592</u>	<u>66,992</u>	<u>35,252,218</u>

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES (Continued)				
Less accumulated depreciation for				
Buildings	\$ 4,008,199	\$ 125,841	\$ -	\$ 4,134,040
Improvements	1,726,500	60,880	-	1,787,380
Street infrastructure	4,798,874	329,861	-	5,128,735
Storm sewers	1,314,456	24,449	-	1,338,905
Equipment	4,432,665	453,498	66,992	4,819,171
Total accumulated depreciation	16,280,694	994,529	66,992	17,208,231
Total capital assets being depreciated, net	18,381,924	(337,937)	-	18,043,987
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 29,341,672	\$ 634,230	\$ -	\$ 29,975,902
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,370,735	\$ -	\$ -	\$ 1,370,735
Construction in progress	112,951	289,352	-	402,303
Total capital assets not being depreciated	1,483,686	289,352	-	1,773,038
Capital assets being depreciated				
Building and building improvements	9,386,936	-	-	9,386,936
Water distribution system	16,275,984	-	-	16,275,984
Sewer distribution system	4,246,653	37,352	-	4,284,005
Parking improvements	2,692,210	-	-	2,692,210
Equipment	562,437	-	-	562,437
Total capital assets being depreciated	33,164,220	37,352	-	33,201,572
Less accumulated depreciation for				
Building and building improvements	1,972,979	196,184	-	2,169,163
Water distribution system	7,930,146	461,525	-	8,391,671
Sewer distribution system	1,972,391	60,039	-	2,032,430
Parking improvements	1,818,901	50,555	-	1,869,456
Equipment	544,905	5,895	-	550,800
Total accumulated depreciation	14,239,322	774,198	-	15,013,520
Total capital assets being depreciated, net	18,924,898	(736,846)	-	18,188,052
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	\$ 20,408,584	\$ (447,494)	\$ -	\$ 19,961,090

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 77,661
Public safety	374,015
Highways and streets	<u>542,853</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENT ACTIVITIES	<u>\$ 994,529</u>

5. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets and omissions; injuries to employees; illnesses of employees; and natural disasters.

The Village purchases medical insurance from a private insurance company and participates in a municipal risk management pool for general liability coverage. Premiums have been displayed as expenditures/expenses in appropriate funds. The amount of settlements did not exceed the insurance coverage for each of the past three fiscal years.

Intergovernmental Risk Management Agency

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in northeastern Illinois, which have formed an association under the Illinois Intergovernmental Cooperations Statute to pool their risk management needs. IRMA administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration services; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$2,500 of each occurrence and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were members. Supplemental contributions may be required to fund these deficits.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT

a. General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for general government activities. These bonds, therefore, are reported in the proprietary funds if they are expected to be repaid from proprietary revenues.

General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

	Fund Debt Retired by	Balances May 1	Issuances	Reductions	Balances April 30	Current Portion
\$6,205,000 2012B General Obligation Refunding Library Bonds, due in annual installments of \$50,000 to \$600,000 from September 25, 2012 to December 1, 2024, interest from 2.000% to 2.125%.	Debt Service	\$ 6,105,000	\$ -	\$ 500,000	\$ 5,605,000	\$ 515,000
\$2,785,000 Alternate Revenue Refunding Bonds dated December 22, 2005 due in annual installments from \$135,000 to \$295,000 plus interest from 3.20% to 3.90% through December 1, 2017.*	Debt Service	1,105,000	-	260,000	845,000	270,000
TOTAL GENERAL OBLIGATION BONDS		\$ 7,210,000	\$ -	\$ 760,000	\$ 6,450,000	\$ 785,000

* While a general obligation of the Village, the principal and interest is to be repaid with the La Grange Public Library's (the Library) tax levy paid to the Village.

Utility taxes are pledged for the retirement of the General Obligation Bonds (Alternate Revenue Source) Series 2005. Property tax levies have been abated to date. During the current fiscal year, the pledge of utility and telecommunication taxes of \$302,295 was approximately 29.8% of total utility and telecommunication tax revenues.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

Business-Type Activities

	Fund Debt Retired by	Balances May 1	Issuances	Reductions	Balances April 30	Current Portion
\$2,080,000 Alternate Revenue Bonds Series 2012A dated September 25, 2012, due in annual installments from \$85,000 to \$135,000 plus interest from 2.00% to 2.70% through December 1, 2032.	Water	\$ 1,995,000	\$ -	\$ 85,000	\$ 1,910,000	\$ 90,000
TOTAL BUSINESS-TYPE ACTIVITIES		\$ 1,995,000	\$ -	\$ 85,000	\$ 1,910,000	\$ 90,000

Water fee revenues are pledged for the retirement of the General Obligation Bonds (Alternate Revenue Source) Series 2012A. Property tax levies have been abated to date. During the current fiscal year, the pledge of water fees of \$129,230 was approximately 2.97% of water fee revenue.

b. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Governmental Type	
	Alternate Revenue Bonds	
	Principal	Interest
2016	\$ 270,000	\$ 32,545
2017	280,000	22,285
2018	295,000	11,505
2019	-	-
TOTAL	\$ 845,000	\$ 66,335

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Governmental Type		Business-Type	
	Library G.O. Bonds		Water G.O. Bonds	
	Principal	Interest	Principal	Interest
2016	\$ 515,000	\$ 112,850	\$ 90,000	\$ 42,530
2017	525,000	102,550	90,000	40,730
2018	530,000	92,050	90,000	38,930
2019	545,000	81,450	90,000	37,130
2020	555,000	70,550	95,000	35,330
2021	570,000	59,450	95,000	33,430

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

b. Debt Service Requirements to Maturity (Continued)

Fiscal Year Ending April 30,	Governmental Type		Business-Type	
	Library G.O. Bonds		Water G.O. Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 575,000	\$ 48,050	\$ 95,000	\$ 31,530
2023	590,000	36,550	100,000	29,630
2024	600,000	24,750	100,000	27,630
2025	600,000	12,750	105,000	25,630
2026	-	-	110,000	23,530
2027	-	-	110,000	21,220
2028	-	-	115,000	18,745
2029	-	-	115,000	16,100
2030	-	-	120,000	13,340
2031	-	-	125,000	10,340
2032	-	-	130,000	7,090
2033	-	-	135,000	3,645
2034	-	-	-	-
TOTAL	\$ 5,605,000	\$ 641,000	\$ 1,910,000	\$ 456,510

c. Other Changes in Long-Term Debt

Changes in other governmental activities long-term liabilities during the fiscal year were as follows:

Governmental Activities

	Balances May 1	Additions	Retirements	Balances April 30	Current Portion
General obligation bonds	\$ 7,210,000	\$ -	\$ 760,000	\$ 6,450,000	\$ 785,000
Net pension obligation - IMRF	113,053	2,418	-	115,471	-
Net pension obligation - police pension	(17,943)	23,579	-	5,636	-
Net pension obligation - fire pension	60,936	26,269	-	87,205	-
Other postemployment benefit*	160,579	55,927	-	216,506	-
Compensated absences payable*	640,929	26,013	58,094	608,848	133,303
TOTAL	\$ 8,167,554	\$ 134,206	\$ 818,094	\$ 7,483,666	\$ 918,303

* The Village's General Fund has historically been used to retire the compensated absences and other postemployment benefit liabilities.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

c. Other Changes in Long-Term Debt (Continued)

Business-Type Activities

	Balances May 1	Additions	Retirements	Balances April 30	Current Portion
General obligation bonds	\$ 1,995,000	\$ -	\$ 85,000	\$ 1,910,000	\$ 85,000
Unamortized bond premium	6,521	-	362	6,159	-
Net pension obligation - IMRF	67,833	1,451	-	69,284	-
Other postemployment benefit	15,405	5,375	-	20,780	-
Compensated absences payable	129,102	14,556	5,252	138,406	69,216
TOTAL	\$ 2,213,861	\$ 21,382	\$ 90,614	\$ 2,144,629	\$ 154,216

7. INDIVIDUAL FUND DISCLOSURES

Transfers between funds during the year were as follows:

Fund	Transfers In	Transfers Out
General	\$ 50,000	\$ 1,067,000
Emergency Telephone Systems Board	-	50,000
Capital Projects	925,000	302,295
Parking	142,000	-
Debt Service	302,295	-
TOTAL ALL FUNDS	\$ 1,419,295	\$ 1,419,295

- \$925,000 transferred to the Capital Projects Fund from the General Fund. This transfer represents the General Fund's portion of infrastructure maintenance and improvements.
- \$142,000 transferred to the Parking Fund from the General Fund. This transfer funds the additional costs associated with the general maintenance and operations of the parking structure.
- \$50,000 transferred to the General Fund from the Emergency Telephone Systems Board Fund. This transfer is to offset the costs of personnel attributable directly to the operation of the emergency telephone system.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. INDIVIDUAL FUND DISCLOSURES (Continued)

- \$302,295 transferred to the Debt Service Fund from the Capital Projects Fund. This transfer is for funding the Alternate Revenue Bonds. The bonds were issued to fund the completion of the residential street light program.

Receivable Fund	Payable Fund	Amount
General	Foreign Fire Insurance	\$ 750
General	Asset Forfeiture	14,630
TOTAL		<u>\$ 15,380</u>
General	Fiduciary	<u>\$ 21,261</u>

- All relate to operating activity for the funds. These amounts will be repaid within one year.

8. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Village expects such amounts, if any, to be immaterial.

9. EMPLOYEE RETIREMENT SYSTEMS

The Village contributes to four defined benefit pension plans, IMRF and SLEP, agent multiple-employer public employee retirement systems; the Police Pension Plan which is a single-employer pension plan and the Firefighters' Pension Plan which is also a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

(ILCS) and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for IMRF as a whole, but not for individual employers. That report can be obtained from IMRF online at www.imrf.org.

All employees (other than those covered by the Police Pension Plan or Firefighters' Pension Plan or the Sheriff's Law Enforcement Personnel Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

a. Plan Descriptions

Illinois Municipal Retirement Fund

Illinois Municipal Retirement Fund (IMRF) also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution for the year ended December 31, 2014 and 2015 was 13.04%, and 12.41%, respectfully, of covered payroll.

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (SLEP) provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their final rate of earnings, for each year of credited service up to 32 years or 80% of their final rate of earnings. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 50 (reduced benefits) or after age 55 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their final rate of earnings, for each year of credited service up to 30 years of service to a maximum of 75%.

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 6.5% of their annual salary to SLEP. The Village is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the calendar year 2014 and 2015 was 17.13% and 17.20%, respectfully, of covered payroll.

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Police Pension Plan as a pension trust fund. The Police Pension Plan does not issue separate financial statements.

Plan Membership

At April 30, 2015, the Police Pension Plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	38
Terminated employees entitled to benefits but not yet receiving them	-
Current employees	
Vested	17
Nonvested	9
	<hr/>
TOTAL	<hr/> <hr/> 64

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}\%$ for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. For the year ended April 30, 2015, the Village's contribution was 47.32% of covered payroll.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy

ILCS limit the Police Pension Fund's (the Fund) investments to those allowable by ILCS and require the Fund's Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The Fund's investment policy authorizes the Fund to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, investment grade corporate bonds and Illinois Funds. The Fund may also invest in certain non-U.S. obligations, Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions, Illinois insurance company general and separate accounts, mutual funds and corporate equity securities and real estate investment trusts.

The Fund's investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	40%	1.10%
Domestic Equities	37%	5.70%
International Equities	15%	5.70%
Emerging Markets	3%	5.70%
Cash and Cash Equivalents	5%	0.50%

ILCS limit the Fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund. The blended asset class is comprised of all other asset classes to allow for rebalancing the portfolio.

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy (Continued)

The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in January 2015 in which best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major assets class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return excluding inflation for each major asset class included in the Fund's target asset allocation as of April 30, 2015 are listed in the table above.

Investment Valuations

All investments in the plan are stated at fair value and are recorded as of the trade date. Fair value is based on quoted market prices at April 30 for debt securities, equity securities and mutual funds and contract values for insurance contracts. Illinois Funds, an investment pool created by the state legislature under the control of the State Treasurer, is a money market mutual fund that maintains a \$1 per share value.

Investment Concentrations

There are no significant investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of the Fund's investments.

Investment Rate of Return

For the year ended April 30, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 3.81%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. The Fund's investment policy requires all bank balances to be covered by federal depository insurance.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Interest Rate Risk

The following table presents the investments and maturities of the Fund's debt securities as of April 30, 2015:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
FIXED INCOME SECURITIES	\$ 3,570,469	\$ 227,273	\$ 2,218,190	\$ 979,213	\$ 145,793

In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed for expected current cash flows. The investment policy does not limit the maximum maturity length of investments in the Fund.

Credit Risk

The Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government, securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government and investment grade corporate bonds rated at or above BBB- by Standard and Poor's, Baa3 by Moody's and BBB- by Fitch by at least two of the three rating agencies. However, certain fixed income securities are not rated.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Fund requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Fund's agent separate from where the investment was purchased in the Fund's name. The money market mutual funds and equity mutual funds are not subject to custodial credit risk.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Net Pension Liability

The components of the net pension liability of the Police Pension Plan as of April 30, 2015, calculated in accordance with GASB Statement No. 67, were as follows:

Total pension liability	\$ 33,289,154
Plan fiduciary net position	17,006,042
Village's net pension liability	16,283,111
Plan fiduciary net position as a percentage of the total pension liability	51.09%

See the schedule of changes in the employer's net pension liability and related ratios in the required supplementary information for additional information related to the funded status of the Fund.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of April 30, 2015 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2015
Actuarial cost method	Entry-age Normal
Assumptions	
Inflation	3.00%
Salary increases	4.00%-10.10%
Interest rate	7.00%
Cost of living adjustments	3.00%
Asset valuation method	Market Value

Mortality rates were based on the L&A 2012 Illinois Police 100% Sex Distinct Table.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7%. Cash flow projections were used to determine the extent which the plan's future net position will be able to cover future benefit payments. To the extent future benefit payments are covered by the plan's projected net position, the expected rate of return on plan investments is used to determine the portion of the net pension liability associated with those payments. To the extent future benefit payments are not covered by the plan's projected net position, the municipal bond rate is used to determine the portion of the net pension liability associated with those payments. The plan's projected net position is expected to cover future benefit payments in full for the current employees.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 7% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 20,351,816	\$ 16,283,111	\$ 12,884,156

Firefighters' Pension Plan

Plan Administration

Fire sworn personnel are covered by the Firefighters' Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The Village accounts for the Firefighters' Pension Plan as a pension trust fund. The Firefighters' Pension Plan does not issue separate financial statements.

VILLAGE OF LA GRANGE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Plan Membership

At April 30, 2015, the Firefighters' Pension Plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	28
Terminated employees entitled to benefits but not yet receiving them	-
Current employees	
Vested	10
Nonvested	10
	48
TOTAL	48

Benefits Provided

The Firefighters' Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Benefits Provided (Continued)

such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past services costs for the Firefighters' Pension Plan. For the year ended April 30, 2015, the Village's contribution was 61.54% of covered payroll.

Investment Policy

Permitted Deposits and Investments - Statutes and the Firefighter's Pension Fund's (the Fund) investment policy authorize the Fund to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, investment grade corporate bonds and Illinois Funds. The Fund may also invest in certain non-U.S. obligations, Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions, Illinois insurance company general and separate accounts, mutual funds and corporate equity securities.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Investment Policy (Continued)

The Fund's investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	40%	1.10%
Domestic Equities	37%	5.70%
International Equities	15%	5.70%
Emerging Markets	3%	5.70%
Cash and Cash Equivalents	5%	0.50%

ILCS limits the Fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund. The blended asset class is comprised of all other asset classes to allow for rebalancing the portfolio.

The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in January 2015 in which best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major assets class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return excluding inflation for each major asset class included in the Fund's target asset allocation as of April 30, 2015 are listed in the table above.

Concentrations

There are no significant investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of the Fund's investments.

VILLAGE OF LA GRANGE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Rate of Return

For the year ended April 30, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.3%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. The Fund's investment policy requires all bank balances to be covered by federal depository insurance.

Interest Rate Risk

The following table presents the investments and maturities of the Fund's debt securities as of April 30, 2015:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
FIXED INCOME SECURITIES	\$ 1,793,069	\$ 72,649	\$ 1,214,923	\$ 441,021	\$ 64,476

In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed for expected current cash flows. The investment policy does not limit the maximum maturity length of investments in the Fund.

Credit Risk

The Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government, securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government and investment grade corporate bonds rated at or above BBB- by Standard and Poor's, Baa3 by Moody's and BBB- by Fitch by at least two of the three rating agencies. However certain fixed income securities are not rated.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Fund requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Fund's agent separate from where the investment was purchased in the Fund's name. Money market mutual funds and mutual funds are not subject to custodial credit risk.

Net Pension Liability

The components of the net pension liability of the Village as of April 30, 2015 were as follows:

Total pension liability	\$	25,020,939
Plan fiduciary net position		10,310,978
Village's net pension liability		14,709,961
Plan fiduciary net position as a percentage of the total pension liability		41.20%

See the schedule of changes in the employer's net pension liability and related ratios in the required supplementary information for additional information related to the funded status of the Fund.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of April 30, 2015 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2015
Actuarial cost method	Entry-Age Normal
Assumptions	
Inflation	3.00%
Salary increases	4.00%-9.50%
Interest rate	7.00%
Cost of living adjustments	3.00%
Asset valuation method	Market Value

Mortality rates were based on the L&A 2012 Illinois Firefighters' 100% Sex Distinct Table.

Discount Rate

The discount rate used to measure the total pension liability was 7%. Cash flow projections were used to determine the extent which the plan's future net position will be able to cover future benefit payments. To the extent future benefit payments are covered by the plan's projected net position, the expected rate of return on plan investments is used to determine the portion of the net pension liability associated with those payments. To the extent future benefit payments are not covered by the plan's projected net position, the municipal bond rate is used to determine the portion of the net pension liability associated with those payments. The plan's projected net position is expected to cover future benefit payments in full for the current employees.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 7% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 17,734,004	\$ 14,709,961	\$ 12,186,391

b. Significant Investments

There are significant investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of plan net position for either the Police Pension Plan or Firefighters' Pension Plan. Information for the IMRF is not available.

Plan	Organization	Amount
Police Pension	Transamerica	\$ 1,747,790
	Met Life	1,052,083
	ING Golden Select	911,033
	Pacific Life Insurance	1,988,433
	Manulife Financial	1,106,104
	Kemper Scudder	10,639
		<u>\$ 6,816,082</u>
Firefighters' Pension	ING Golden Select	\$ 853,577
	Pacific Life Insurance	1,342,209
	Nationwide	513,287
	Transamerica	1,094,351
	Met Life Bullet	220,042
		<u>\$ 4,023,466</u>

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues in the period in which the employee services are performed. Benefits and refunds of the plans are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments

Investments are reported at fair value. Investment income is recognized as earned. Gains and losses on sales and exchanges of fixed income securities are recognized on the transaction date.

Administrative Costs

Administrative costs for both the Police Pension Plan and Firefighters' Pension Plan are financed primarily through investment earnings.

d. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Police Pension	Firefighters' Pension
Actuarial valuation date	December 31, 2012	December 31, 2012	April 30, 2013	April 30, 2013
Actuarial cost method	Entry-Age Normal	Entry-Age Normal	Entry-Age Normal	Entry-Age Normal
Asset valuation method	5 Year Smoothed Market	5 Year Smoothed Market	5 Year Smoothed Market	5 Year Smoothed Market
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period	29 Years, Open	29 Years, Open	27 Years, Closed	27 Years, Closed

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

d. Annual Pension Costs (Continued)

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Police Pension	Firefighters' Pension
Significant actuarial assumptions				
a) Rate of return on present and future assets	7.50% Compounded Annually	7.50% Compounded Annually	7.00% Compounded Annually	7.00% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	4.00% Compounded Annually	3.00% Compounded Annually	3.00% Compounded Annually
c) Additional projected Salary increases - seniority/merit	0.40% to 10.00%	0.40% to 10.00%	4.00% to 10.10%	4.00% to 9.50%
d) Postretirement benefit increases	3.00%	3.00%	3.00%	3.00%

Trend Information

Trend information gives an indication of the progress in accumulating sufficient assets to pay benefits when due.

	For Fiscal Year	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2013	\$ 568,993	\$ 20,634
	2014	601,969	22,920
	2015	581,377	16,465
Employer contributions	2013	\$ 552,046	\$ 20,634
	2014	597,234	22,920
	2015	576,541	16,465
Percentage of APC contributed	2013	97.02%	100.00%
	2014	99.21%	100.00%
	2015	99.17%	100.00%
NPO (asset)	2013	\$ 221,370	\$ -
	2014	226,105	-
	2015	230,941	-

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

d. Annual Pension Costs (Continued)

Trend Information (Continued)

	For Fiscal Year	Police Pension	Firefighters' Pension
Annual pension cost (APC)	2013	\$ 793,008	\$ 770,870
	2014	833,182	809,470
	2015	1,039,820	1,031,352
Employer contributions	2013	\$ 780,213	\$ 761,155
	2014	813,703	792,782
	2015	1,016,241	1,005,084
Percentage of APC contributed	2013	98.39%	98.74%
	2014	97.66%	97.94%
	2015	97.73%	97.45%
NPO (asset)	2013	\$ (37,422)	\$ 44,248
	2014	(17,943)	60,936
	2015	5,636	87,205

Net Pension Obligation

The Village's annual pension cost and net pension obligation to IMRF, the Police Pension Fund and Firefighters' Pension Fund for the year ended April 30, 2015 were as follows:

	Illinois Municipal Retirement*	Police Pension	Firefighters' Pension
Annual required contributions	\$ 576,541	\$ 1,040,099	\$ 1,030,404
Interest on net pension obligation	16,958	(1,256)	4,266
Adjustment to annual required contribution	(12,122)	977	(3,317)
Annual pension cost	581,377	1,039,820	1,031,353
Contributions made	576,541	1,016,241	1,005,084
Increase in net pension obligation (asset)	4,836	23,579	26,269
Net pension obligation (asset), beginning of year	226,105	(17,943)	60,936
NET PENSION OBLIGATION (ASSET), END OF YEAR	\$ 230,941	\$ 5,636	\$ 87,205

* A portion of the IMRF net pension obligation is allocated to the Library.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

d. Annual Pension Costs (Continued)

Net Pension Obligation (Continued)

In an effort to contain retirement costs, beginning in 2010, IMRF offered members an opportunity to phase-in contribution rate increases. The phase-in plan provides municipalities the flexibility to moderate the significant increases in the employer contribution rate while maintaining the commitment to fully fund the pension plan over a reasonable time period. The Village is participating in the phase-in funding option, resulting in a temporary NPO.

The funded status and funding progress of the plans as of December 31, 2014 for IMRF and SLEP and April 30, 2015 for the Police Pension Fund and Firefighters' Pension Fund were as follows:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Police Pension	Firefighters' Pension
Actuarial accrued liability (AAL)	\$ 14,661,215	\$ 460,026	\$ 33,289,154	\$ 25,020,939
Actuarial value of plan assets	10,712,993	361,441	17,123,356	10,337,561
Unfunded actuarial accrued liability (UAAL)	3,948,232	98,585	16,165,798	14,683,378
Funded ratio (actuarial value of plan assets/AAL)	73.07%	78.57%	51.44%	41.32%
Covered payroll (active plan members)	\$ 4,596,285	\$ 137,165	\$ 2,196,121	\$ 1,669,998
UAAL as a percentage of covered payroll	85.90%	71.87%	736.11%	879.25%

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plans.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

e. Summary Financial Statements

Schedule of Net Position as of April 30, 2015

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and cash equivalents	\$ 363,670	\$ 209,891	\$ 573,561
Investments			
U.S. Government and agency securities	1,764,900	887,147	2,652,047
Insurance contracts	6,816,082	4,023,466	10,839,548
Equities	6,230,370	4,271,465	10,501,835
Corporate bonds	1,607,344	838,387	2,445,731
Municipal bonds	198,225	67,535	265,760
Receivables			
Accrued interest	25,451	13,087	38,538
 Total assets	 17,006,042	 10,310,978	 27,317,020
LIABILITIES			
Due to general fund	-	-	-
 Total liabilities	 -	 -	 -
 NET POSITION	 \$ 17,006,042	 \$ 10,310,978	 \$ 27,317,020

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

e. Summary Financial Statements (Continued)

Schedule of Changes in Net Position for the year ended April 30, 2015

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 1,016,241	\$ 1,005,084	\$ 2,021,325
Employee	210,624	155,820	366,444
Miscellaneous	768	194	962
Total contributions	1,227,633	1,161,098	2,388,731
Investment Income			
Net appreciation in fair value of investments	860,266	610,553	1,470,819
Interest income	216,930	120,546	337,476
Less investment expense	(86,963)	(59,306)	(146,269)
Net investment income	990,233	671,793	1,662,026
Total additions	2,217,866	1,832,891	4,050,757
DEDUCTIONS			
Benefits and refunds	1,867,821	1,330,843	3,198,664
Administrative expenses	2,000	2,000	4,000
Miscellaneous	27,394	8,549	35,943
Total deductions	1,897,215	1,341,392	3,238,607
NET INCREASE	320,651	491,499	812,150
NET POSITION HELD IN TRUST FOR PENSION BENEFITS			
May 1	16,685,391	9,819,479	26,504,870
April 30	\$ 17,006,042	\$ 10,310,978	\$ 27,317,020

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Village provides other postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The activity of the Plan is reported in the Village's governmental and business-type activities.

b. Benefits Provided

The Village provides pre and post-Medicare postretirement health insurance to retirees, their spouses and dependents (enrolled at time of employee's retirement). To be eligible for benefits, the employee must qualify for retirement under one of the Village's three retirement plans. The retirees pay the blended premium. Upon a retiree becoming eligible for Medicare, the amount payable under the Village's health plan will be reduced by the amount payable under Medicare for those expenses that are covered under both.

c. Membership

At April 30, 2015, membership consisted of:

Retirees and beneficiaries currently receiving benefits	22
Terminated employees entitled to benefits but not yet receiving them	-
Active employees - vested	16
Active employees - nonvested	<u>76</u>
TOTAL	<u>114</u>
Participating employers	<u>1</u>

d. Funding Policy

The Village is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation

Because the Village has fewer than 200 participants, a valuation is performed every three years in accordance with GAAP. The Village's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for 2015 and the two preceding years was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2013	\$ 46,809	\$ 16,863	36.03%	\$ 145,438
2014	47,309	16,863	35.65%	175,983
2015	97,242	35,842	36.86%	237,284

The net OPEB obligation as of April 30, 2015 was calculated as follows:

Annual required contribution	\$ 96,070
Interest on net OPEB obligation	7,035
Adjustment to annual required contribution	<u>(5,863)</u>
Annual OPEB cost	97,242
Contributions made	<u>(35,842)</u>
Increase in net OPEB obligation	61,400
Net OPEB obligation, beginning of year	<u>175,884</u>
NET OPEB OBLIGATION, END OF YEAR	<u>\$ 237,284</u>

Funded Status and Funding Progress: The funded status of the Plan as of April 30, 2015 was as follows:

Actuarial accrued liability (AAL)	\$ 1,199,962
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	1,199,962
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 8,111,097
UAAL as a percentage of covered payroll	14.79%

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the Plan.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions - projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2015 actuarial valuation, the entry-age normal actuarial cost method was used. The actuarial assumptions included an investment rate of return of 4%, projected salary increases of 4% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 5.5%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the Village has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at April 30, 2015 was 30 years.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF LA GRANGE, ILLINOIS

GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Property	\$ 6,609,827	\$ 6,609,827	\$ 6,451,777
Sales	2,055,403	2,055,403	2,126,968
Food and beverage tax	350,000	350,000	439,371
Other	1,415,000	1,415,000	1,281,042
Intergovernmental	1,634,280	1,634,280	1,662,895
Fines, licenses and permits	1,222,457	1,222,457	1,361,614
Investment income	40,000	40,000	28,470
Miscellaneous	343,600	343,600	596,819
	<hr/>	<hr/>	<hr/>
Total revenues	13,670,567	13,670,567	13,948,956
EXPENDITURES			
General government	2,141,988	2,141,988	2,146,709
Public safety	8,637,382	8,637,382	8,330,042
Highways and streets	1,829,651	1,829,651	1,768,843
	<hr/>	<hr/>	<hr/>
Total expenditures	12,609,021	12,609,021	12,245,594
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	1,061,546	1,061,546	1,703,362
OTHER FINANCING SOURCES (USES)			
Transfers in			
ETSB Fund	50,000	50,000	50,000
Transfers (out)			
Capital Projects Fund	(700,000)	(925,000)	(925,000)
Parking Fund	(167,000)	(167,000)	(142,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(817,000)	(1,042,000)	(1,017,000)
NET CHANGE IN FUND BALANCE			
	<hr/>	<hr/>	<hr/>
	\$ 244,546	\$ 19,546	686,362
FUND BALANCE, MAY 1			
			<hr/>
			6,716,225
FUND BALANCE, APRIL 30			
			<hr/>
			\$ 7,402,587

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
State motor fuel tax	\$ 445,000	\$ 445,000	\$ 516,648
Investment income	2,000	2,000	666
	<hr/>	<hr/>	<hr/>
Total revenues	447,000	447,000	517,314
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
None	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	-	-	-
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 447,000</u>	<u>\$ 447,000</u>	517,314
FUND BALANCE, MAY 1			<hr/> 599,065
FUND BALANCE, APRIL 30			<hr/> <u>\$ 1,116,379</u>

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

**ILLINOIS MUNICIPAL RETIREMENT FUND
REQUIRED SUPPLEMENTARY INFORMATION**

April 30, 2015

Schedule of Funding Progress

Calendar Year	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2009	\$ 8,190,145	\$ 12,034,081	68.06%	\$ 3,843,936	\$ 4,220,084	91.09%
2010	8,552,699	12,248,866	69.82%	3,696,167	4,186,745	88.28%
2011	9,262,764	13,061,674	70.92%	3,798,910	4,259,317	89.19%
2012	9,401,695	13,090,552	71.82%	3,688,857	4,257,448	86.64%
2013	10,399,730	13,685,055	75.99%	3,285,325	4,460,937	73.65%
2014	10,712,983	14,661,215	73.07%	3,948,232	4,596,285	85.90%

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2010	\$ 422,810	\$ 422,810	100.00%
2011*	452,152	554,883	81.49%
2012*	503,448	561,337	89.69%
2013*	552,046	564,620	97.77%
2014	597,234	597,234	100.00%
2015	576,541	576,541	100.00%

* The Village has elected to participate in IMRF's optional phase-in plan.

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

**SHERIFF'S LAW ENFORCEMENT PERSONNEL
REQUIRED SUPPLEMENTARY INFORMATION**

April 30, 2015

Schedule of Funding Progress

Calendar Year	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2009	\$ 163,287	\$ 219,347	74.44%	\$ 56,060	\$ 121,334	46.20%
2010	194,523	261,895	74.28%	67,372	125,974	53.48%
2011	228,323	295,413	77.29%	67,090	121,461	55.24%
2012	266,698	335,996	79.38%	69,298	124,151	55.82%
2013	309,949	384,479	80.62%	74,530	133,108	55.99%
2014	361,441	460,026	78.57%	98,585	137,165	71.87%

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2010	\$ 17,026	\$ 17,026	100.00%
2011	18,797	18,797	100.00%
2012	19,005	19,005	100.00%
2013	20,634	20,634	100.00%
2014	22,920	22,920	100.00%
2015	16,465	16,465	100.00%

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS
POLICE PENSION FUND
REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2015

Schedule of Funding Progress

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
April 30, 2010	\$ 14,405,306	\$ 23,911,338	60.24%	\$ 9,506,032	\$ 2,112,137	450.07%
2011	15,543,656	26,610,209	58.41%	11,066,553	2,171,946	509.52%
2012	N/A	N/A	N/A	N/A	N/A	N/A
2013	16,345,109	30,364,396	53.83%	14,019,287	2,169,964	646.06%
2014	16,757,652	31,785,507	52.72%	15,027,855	2,164,573	694.26%
2015	17,123,356	33,289,154	51.44%	16,165,798	2,196,121	736.11%

N/A - Information is not available as an actuarial valuation was not performed.

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2010	\$ 563,847	\$ 564,934	99.81%
2011	812,318	823,760	98.61%
2012	774,579	790,945	97.93%
2013	780,213	794,310	98.23%
2014	813,703	834,026	97.56%
2015	1,016,163	1,040,099	97.70%

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS
FIREFIGHTERS' PENSION FUND
REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2015

Schedule of Funding Progress

Actuarial Valuation Date April 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2010	\$ 8,452,039	\$ 17,622,336	47.96%	\$ 9,170,297	\$ 1,428,538	641.94%
2011	9,050,478	19,504,709	46.40%	10,454,231	1,412,819	739.96%
2012	N/A	N/A	N/A	N/A	N/A	N/A
2013	9,517,744	23,354,689	40.75%	13,836,945	1,523,231	908.39%
2014	9,857,788	24,308,082	40.55%	14,450,294	1,641,704	880.20%
2015	10,337,561	25,020,939	41.32%	14,683,378	1,669,998	879.25%

N/A - Information is not available as an actuarial valuation was not performed.

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2010	\$ 587,972	\$ 593,567	99.06%
2011	760,590	773,525	98.33%
2012	773,196	794,355	97.34%
2013	761,155	769,974	98.85%
2014	792,782	808,473	98.06%
2015	1,005,084	1,030,404	97.54%

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

OTHER POSTEMPLOYMENT BENEFITS PLAN
REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2015

Schedule of Funding Progress

Actuarial Valuation Date April 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2010	N/A	N/A	N/A	N/A	N/A	N/A
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	\$ -	\$ 835,685	0.00%	\$ 835,685	\$ 7,712,414	10.84%
2013	N/A	N/A	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A	N/A	N/A
2015	-	1,199,962	0.00%	1,199,962	8,111,097	14.79%

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2010	\$ 16,863	\$ 44,884	37.57%
2011	16,863	44,884	37.57%
2012	16,863	44,884	37.57%
2013	N/A	N/A	N/A
2014	N/A	N/A	N/A
2015	35,842	96,070	37.31%

N/A - Information is not available as an actuarial valuation was not performed.

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS
POLICE PENSION FUND
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Ten Fiscal Years

	2015
Actuarially determined contribution	\$ 1,040,099
contributions in relation to the actuarially determined contribution	1,016,241
CONTRIBUTION DEFICIENCY (Excess)	\$ 23,858
Covered-employee payroll	\$ 2,147,796
Contributions as a percentage of covered-employee payroll	47.3%

The information directly above is formatted to comply with the requirements of GASB Statement No. 67.

Year Ended April 30,	Employer Contributions	Annual Required Contribution (ARC)	Percent Contributed
2010	\$ 563,847	\$ 564,934	99.81%
2011	812,318	823,760	98.61%
2012	774,579	790,945	97.93%
2013	780,213	794,310	98.23%
2014	813,703	834,026	97.56%
2015	1,016,241	1,040,099	97.71%

Notes to Required Supplementary Information

This information directly above is presented in accordance with GASB Statement No. 25. The information presented was determined as part of the actuarial valuations as of April 30 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 27 years; the asset valuation method was at market value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected salary increases assumption of 4.0% compounded annually, and postretirement benefit increases of 3% compounded annually.

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS
FIREFIGHTERS' PENSION FUND
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Ten Fiscal Years

	<u>2015</u>
Actuarially determined contribution	\$ 1,030,404
Contributions in relation to the actuarially determined contribution	<u>1,005,084</u>
CONTRIBUTION DEFICIENCY (Excess)	<u><u>\$ 25,320</u></u>
Covered-employee payroll	\$ 1,633,250
Contributions as a percentage of covered-employee payroll	61.5%

The information directly above is formatted to comply with the requirements of GASB Statement No. 67.

<u>Year Ended April 30,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percent Contributed</u>
2010	\$ 587,972	\$ 593,567	99.06%
2011	760,590	773,525	98.33%
2012	773,196	794,355	97.34%
2013	761,155	769,974	98.85%
2014	792,782	808,473	98.06%
2015	1,005,084	1,030,404	97.54%

Notes to Required Supplementary Information

This information directly above is presented in accordance with GASB Statement No. 25. The information presented was determined as part of the actuarial valuations as of April 30 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 27 years; the asset valuation method was at market value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected salary increases assumption of 4.0% compounded annually, and postretirement benefit increases of 3% compounded annually.

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

POLICE PENSION FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY
AND RELATED RATIOS

April 30, 2015

TOTAL PENSION LIABILITY	
Service cost	\$ 490,898
Interest	2,206,777
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	-
Benefit payments, including refunds of member contributions	<u>(1,867,820)</u>
Net change in total pension liability	829,855
Total pension liability - beginning	<u>32,459,299</u>
TOTAL PENSION LIABILITY - ENDING	<u><u>\$ 33,289,154</u></u>
PLAN FIDUCIARY NET POSITION	
Contributions - employer	\$ 1,016,241
Contributions - member	210,624
Net investment income	991,001
Benefit payments, including refunds of member contributions	(1,867,821)
Administrative expense	<u>(29,394)</u>
Net change in plan fiduciary net position	320,651
Plan fiduciary net position - beginning	<u>16,685,391</u>
PLAN FIDUCIARY NET POSITION - ENDING	<u><u>\$ 17,006,042</u></u>
EMPLOYER'S NET PENSION LIABILITY	<u><u>\$ 16,283,112</u></u>
Plan fiduciary net position as a percentage of the total pension liability	51.1%
Covered-employee payroll	\$ 2,147,796
Employer's net pension liability as a percentage of covered-employee payroll	758.1%

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

FIREFIGHTERS' PENSION FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY
AND RELATED RATIOS

April 30, 2015

TOTAL PENSION LIABILITY	
Service cost	\$ 450,278
Interest	1,650,959
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	-
Benefit payments, including refunds of member contributions	<u>(1,330,843)</u>
Net change in total pension liability	770,394
Total pension liability - beginning	<u>24,250,545</u>
TOTAL PENSION LIABILITY - ENDING	<u><u>\$ 25,020,939</u></u>
PLAN FIDUCIARY NET POSITION	
Contributions - employer	\$ 1,005,084
Contributions - member	155,820
Net investment income	671,985
Benefit payments, including refunds of member contributions	(1,330,842)
Administrative expense	<u>(10,549)</u>
Net change in plan fiduciary net position	491,498
Plan fiduciary net position - beginning	<u>9,819,480</u>
PLAN FIDUCIARY NET POSITION - ENDING	<u><u>\$ 10,310,978</u></u>
EMPLOYER'S NET PENSION LIABILITY	<u><u>\$ 14,709,961</u></u>
Plan fiduciary net position as a percentage of the total pension liability	41.2%
Covered-employee payroll	\$ 1,633,250
Employer's net pension liability as a percentage of covered-employee payroll	900.7%

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

POLICE PENSION FUND
SCHEDULE OF INVESTMENT RETURNS

April 30, 2015

	<u>2015</u>
Annual money-weighted rate of return, net of investment expense	3.81%

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

FIREFIGHTERS' PENSION FUND
SCHEDULE OF INVESTMENT RETURNS

April 30, 2015

	<u>2015</u>
Annual money-weighted rate of return, net of investment expense	6.30%

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2015

1. BUDGETS

Budgets are adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Pension Trust Funds. All annual appropriations lapse at fiscal year end.

All departments of the Village submit requests for appropriation to the Village Manager so that a budget may be prepared. The budget is prepared by fund, function and activity and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget.

The budget may be amended by the governing body. The Village Manager is authorized to transfer budgeted amounts between departments within any fund; however, any adjustments that alter the total expenditures of any fund must be approved by the governing body.

Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, one supplementary appropriation was necessary.

2. EXPENDITURES IN EXCESS OF BUDGET

Fund	Excess
Capital Projects	\$ 139,296
Sewer	8,982

MAJOR GOVERNMENTAL FUNDS

General Fund - The chief operating fund of the Village, which accounts for all activities of the general government except for those accounted for in another fund.

Motor Fuel Tax Fund - A special revenue fund established to account for the municipal portion of motor fuel tax revenues collected and distributed by the State of Illinois, which are restricted to pay for street improvements, maintenance and repairs.

The Capital Projects Fund - Established to account for the costs of various infrastructure improvements to village property. These costs are financed by transfers from the General and Motor Fuel Tax Funds, grants and bond proceeds.

The Debt Service Fund - Established to account for resources that are used to repay general long-term debt obligations.

VILLAGE OF LA GRANGE, ILLINOIS

GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
BUDGET AND ACTUAL

For the Year Ended April 30, 2015

	Original Budget	Final Budget	Actual
TAXES			
Property	\$ 6,475,927	\$ 6,475,927	\$ 6,318,027
Property - road and bridge	133,900	133,900	133,750
Replacement	265,000	265,000	266,627
Sales and local use - NHR	2,055,403	2,055,403	2,126,968
Food and beverage tax	350,000	350,000	439,371
Municipal utility	525,000	525,000	514,968
Simplified telecommunication	625,000	625,000	499,447
Total taxes	10,430,230	10,430,230	10,299,158
INTERGOVERNMENTAL			
Shared income tax	1,472,585	1,472,585	1,522,883
Grants - State of Illinois	1,100	1,100	1,100
Grants - IDOT - highway maintenance	69,500	69,500	69,369
Grants	91,095	91,095	69,543
Total intergovernmental	1,634,280	1,634,280	1,662,895
FINES, LICENSES AND PERMITS			
Vehicle	230,000	230,000	233,442
Animal	10,000	10,000	9,970
Business	30,000	30,000	32,044
Liquor	50,000	50,000	52,350
Elevator inspection fees	6,000	6,000	9,950
Building permits	360,000	360,000	498,206
Filing/zoning fees	7,500	7,500	3,850
Contractor licensing fees	55,000	55,000	63,625
Fire - plan review fees	1,000	1,000	1,500
Franchise fee - Comcast cable	230,000	230,000	250,042
Sprint antenna lease	40,457	40,457	42,457
Village violation fines	75,000	75,000	87,007
Compliance violation fines	45,000	45,000	23,104
Circuit court fines	50,000	50,000	23,608
Pound fees	500	500	250
False alarm fines	5,000	5,000	1,800
DUI fines	5,000	5,000	5,040
Alarm user fees	20,000	20,000	20,374
Accident reports	2,000	2,000	2,995
Total fines, licenses and permits	1,222,457	1,222,457	1,361,614
INVESTMENT INCOME	40,000	40,000	28,470

(This schedule is continued on the following page.)

VILLAGE OF LA GRANGE, ILLINOIS

GENERAL FUND
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
 BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2015

	Original Budget	Final Budget	Actual
MISCELLANEOUS			
Auction proceeds	\$ 1,000	\$ 1,000	\$ 652
Pistol range fees	2,000	2,000	1,650
Administration refuse credit	25,000	25,000	19,185
Commercial refuse license	25,000	25,000	30,000
Ambulance transport fees	235,000	235,000	308,108
La Grange Road depot - sublet	3,600	3,600	3,600
Miscellaneous	52,000	52,000	233,624
Total miscellaneous	343,600	343,600	596,819
OTHER FINANCING SOURCES (USES)			
Transfers in			
Emergency Telephone Systems Board Fund	50,000	50,000	50,000
Total other financing sources (uses)	50,000	50,000	50,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 13,720,567	\$ 13,720,567	\$ 13,998,956

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

GENERAL FUND
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL

For the Year Ended April 30, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Personnel	\$ 1,251,963	\$ 1,251,963	\$ 1,205,690
Supplies and materials	41,300	41,300	40,044
Operations and contractual	820,829	820,829	869,047
Capital outlay	27,896	27,896	31,928
Total general government	<u>2,141,988</u>	<u>2,141,988</u>	<u>2,146,709</u>
PUBLIC SAFETY			
Personnel	7,826,878	7,826,878	7,678,975
Supplies and materials	119,100	119,100	100,824
Operations and contractual	360,276	360,276	334,904
Capital outlay	331,128	331,128	215,339
Total public safety	<u>8,637,382</u>	<u>8,637,382</u>	<u>8,330,042</u>
HIGHWAYS AND STREETS			
Personnel	1,085,556	1,085,556	975,395
Supplies and materials	82,400	82,400	70,153
Operations and contractual	516,978	516,978	581,340
Capital outlay	144,717	144,717	141,955
Total highways and streets	<u>1,829,651</u>	<u>1,829,651</u>	<u>1,768,843</u>
Total expenditures	<u>12,609,021</u>	<u>12,609,021</u>	<u>12,245,594</u>
TRANSFERS			
Transfer to Capital Projects Fund	700,000	925,000	925,000
Transfer to Parking Fund	167,000	167,000	142,000
Total transfers	<u>867,000</u>	<u>1,092,000</u>	<u>1,067,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u><u>\$ 13,476,021</u></u>	<u><u>\$ 13,701,021</u></u>	<u><u>\$ 13,312,594</u></u>

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

**CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grant proceeds	\$ 1,084,700	\$ 1,084,700	\$ 1,081,362
Contribution from property owners	10,000	10,000	-
Investment income	500	500	21
Miscellaneous	5,000	5,000	16,946
Total revenues	1,100,200	1,100,200	1,098,329
EXPENDITURES			
Capital outlay			
Resurfacing	813,451	813,451	457,593
Other	1,233,603	1,233,603	1,728,757
Total expenditures	2,047,054	2,047,054	2,186,350
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(946,854)	(946,854)	(1,088,021)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	700,000	925,000	925,000
Motor Fuel Tax Fund	402,451	402,451	-
Transfers (out)			
Debt Service Fund	(302,295)	(302,295)	(302,295)
Total other financing sources (uses)	800,156	1,025,156	622,705
NET CHANGE IN FUND BALANCE			
	\$ (146,698)	\$ 78,302	(465,316)
FUND BALANCE, MAY 1			140,219
FUND BALANCE, APRIL 30			\$ (325,097)

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Intergovernmental			
Library contribution	\$ 622,850	\$ 622,850	\$ 622,850
Investment income	5	5	1
	<hr/>	<hr/>	<hr/>
Total revenues	622,855	622,855	622,851
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Debt service			
Principal - Village	260,000	260,000	260,000
Principal - Library	500,000	500,000	500,000
Interest and fiscal charges - Village	42,295	42,295	42,295
Interest and fiscal charges	122,850	122,850	122,850
	<hr/>	<hr/>	<hr/>
Total expenditures	925,145	925,145	925,145
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(302,290)	(302,290)	(302,294)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Capital Projects Fund	302,295	302,295	302,295
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	302,295	302,295	302,295
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 5</u>	<u>\$ 5</u>	1
FUND BALANCE, MAY 1			<hr/> 10,509
FUND BALANCE, APRIL 30			<u><u>\$ 10,510</u></u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

Foreign Fire Insurance Tax Fund - A special revenue fund established to account for the collection of the restricted State Foreign Fire Insurance Tax revenues and related expenditures to provide equipment, materials and services necessary to support the core functions and essential activities of the Fire Department.

Emergency Telephone Systems Board (ETSB) Fund - A special revenue fund established to account for all operations of the restricted E-911 emergency telephone service revenues and services provided by the Village.

Asset Forfeiture Fund - A special revenue fund established to account for the restricted revenues received through asset forfeiture programs and the related expenditures.

VILLAGE OF LA GRANGE, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

April 30, 2015

	Foreign Fire Insurance Tax	Emergency Telephone Systems Board	Asset Forfeiture	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 69,962	\$ 106,035	\$ 193,096	\$ 369,093
Receivables				
Due from other governments	-	2,600	-	2,600
TOTAL ASSETS	\$ 69,962	\$ 108,635	\$ 193,096	\$ 371,693
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	750	-	14,630	15,380
Total liabilities	750	-	14,630	15,380
FUND BALANCES				
Restricted for public safety	69,212	108,635	-	177,847
Restricted for drug forfeiture	-	-	178,466	178,466
Total fund balances	69,212	108,635	178,466	356,313
TOTAL LIABILITIES AND FUND BALANCES	\$ 69,962	\$ 108,635	\$ 193,096	\$ 371,693

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL

For the Year Ended April 30, 2015

	Foreign Fire Insurance Tax		Emergency Telephone Systems Board		Asset Forfeiture		Total Nonmajor Governmental Funds
	Budget	Actual	Budget	Actual	Budget	Actual	
REVENUES							
Taxes	\$ 19,000	\$ 26,521	\$ -	\$ -	\$ -	\$ -	\$ 26,521
Intergovernmental							
Grant proceeds	-	-	75,000	83,890	-	-	83,890
Asset forfeiture	-	-	-	-	-	9,094	9,094
Charges for services	-	-	145,000	148,187	-	-	148,187
Investment income	50	8	100	12	100	63	83
Total revenues	<u>19,050</u>	<u>26,529</u>	<u>220,100</u>	<u>232,089</u>	<u>100</u>	<u>9,157</u>	<u>267,775</u>
EXPENDITURES							
Public safety	46,800	8,187	154,600	105,607	31,300	23,514	137,308
Total expenditures	<u>46,800</u>	<u>8,187</u>	<u>154,600</u>	<u>105,607</u>	<u>31,300</u>	<u>23,514</u>	<u>137,308</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(27,750)</u>	<u>18,342</u>	<u>65,500</u>	<u>126,482</u>	<u>(31,200)</u>	<u>(14,357)</u>	<u>130,467</u>
OTHER FINANCING SOURCES (USES)							
Transfers in (out)							
General Fund	-	-	(50,000)	(50,000)	-	-	(50,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
NET CHANGE IN FUND BALANCES	<u>\$ (27,750)</u>	<u>18,342</u>	<u>\$ 15,500</u>	<u>76,482</u>	<u>\$ (31,200)</u>	<u>(14,357)</u>	<u>80,467</u>
FUND BALANCES, MAY 1		<u>50,870</u>		<u>32,153</u>		<u>192,823</u>	<u>275,846</u>
FUND BALANCES, APRIL 30		<u>\$ 69,212</u>		<u>\$ 108,635</u>		<u>\$ 178,466</u>	<u>\$ 356,313</u>

(See independent auditor's report.)

PROPRIETARY FUNDS

Water Fund - An enterprise fund established to account for all operations of the water utility services provided by the Village.

Parking Fund - An enterprise fund established to account for all operations of village parking lots and meters.

Sewer Fund - An enterprise fund established to account for all operations of the sewer utility services provided by the Village.

Equipment Replacement Fund - An internal service fund established to account for all vehicle and equipment replacement activities of the Village.

VILLAGE OF LA GRANGE, ILLINOIS

PROPRIETARY FUNDS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - BUDGETARY BASIS

For the Year Ended April 30, 2015

	Enterprise Funds						Internal Service	
	Water		Parking		Sewer		Equipment Replacement	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
OPERATING REVENUES								
Water sales	\$ 4,700,000	\$ 4,347,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer fees	-	-	-	-	500,000	490,340	-	-
Water meter installation	35,000	61,994	-	-	-	-	-	-
Sewer connection fees	-	-	-	-	6,000	7,200	-	-
Delinquent penalties	45,000	49,044	-	-	-	-	-	-
Fire lines	12,000	11,876	-	-	-	-	-	-
Parking meter collections	-	-	90,000	82,450	-	-	-	-
Parking decal sales	-	-	460,000	502,787	-	-	-	-
Parking fines	-	-	167,500	215,511	-	-	-	-
Charges for services	-	-	-	-	-	-	445,961	445,961
Miscellaneous revenue	100	4,882	-	-	-	-	-	42,091
Total operating revenues	4,792,100	4,474,998	717,500	800,748	506,000	497,540	445,961	488,052
OPERATING EXPENSES								
Personnel services	1,407,976	1,381,709	717,347	705,006	304,671	308,596	-	-
Supplies and materials	36,700	32,673	15,000	15,069	9,500	8,595	-	-
Contractual services	2,834,295	2,639,095	75,937	58,432	45,387	48,732	-	-
Capital outlay	1,511,465	370,632	67,795	17,001	84,424	87,041	695,000	298,924
Other	142,430	145,875	-	-	-	-	-	-
Total operating expenses	5,932,866	4,569,984	876,079	795,508	443,982	452,964	695,000	298,924
OPERATING INCOME (LOSS)	(1,140,766)	(94,986)	(158,579)	5,240	62,018	44,576	(249,039)	189,128

	Enterprise Funds						Internal Service	
	Water		Parking		Sewer		Equipment Replacement	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
NON-OPERATING REVENUES (EXPENSES)								
Investment income	\$ 7,500	\$ 2,254	\$ 5,000	\$ 1,672	\$ 100	\$ -	\$ 10,000	\$ 10,387
Interest expense	-	(43,159)	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-	-	-	14,500
Total non-operating revenues (expenses)	7,500	(40,905)	5,000	1,672	100	-	10,000	24,887
INCOME (LOSS) BEFORE TRANSFERS	(1,133,266)	(135,891)	(153,579)	6,912	62,118	44,576	(239,039)	214,015
TRANSFERS	-	-	167,000	142,000	-	-	-	-
CHANGE IN NET POSITION - BUDGETARY BASIS	<u>\$ (1,133,266)</u>	<u>(135,891)</u>	<u>\$ 13,421</u>	<u>148,912</u>	<u>\$ 62,118</u>	<u>44,576</u>	<u>\$ (239,039)</u>	<u>214,015</u>
ADJUSTMENTS TO GAAP BASIS								
Depreciation		(464,748)		(246,739)		(62,711)		(372,281)
Capital assets capitalized		289,352		-		37,351		298,924
Bonds payable		85,000		-		-		-
Total adjustments to GAAP basis		<u>(90,396)</u>		<u>(246,739)</u>		<u>(25,360)</u>		<u>(73,357)</u>
CHANGE IN NET POSITION		(226,287)		(97,827)		19,216		140,658
NET POSITION, MAY 1		<u>8,692,095</u>		<u>10,759,611</u>		<u>2,303,380</u>		<u>4,799,643</u>
NET POSITION, APRIL 30		<u>\$ 8,465,808</u>		<u>\$ 10,661,784</u>		<u>\$ 2,322,596</u>		<u>\$ 4,940,301</u>

(See independent auditor's report.)

FIDUCIARY FUNDS

Police Pension Fund - A pension trust fund established to account for pensions paid for police officers.

Firefighters' Pension Fund - A pension trust fund established to account for pensions paid for firefighters.

Special Assessment #269 Fund - An agency fund established to account for bonds issued and the collection of special assessments to service these bonds, which are used to pay for the benefited owner's portion of costs associated with the construction of street improvements.

Special Assessment #270 Fund - An agency fund established to account for bonds issued and the collection of special assessments to service these bonds, which are used to pay for the benefited owner's portion of costs associated with the construction of street improvements.

VILLAGE OF LA GRANGE, ILLINOIS
FIDUCIARY FUNDS
COMBINING STATEMENT OF NET POSITION

April 30, 2015

	<u>Pension Trust</u>		<u>Total Pension Trust</u>	<u>Agency</u>		<u>Total Agency</u>
	<u>Police Pension</u>	<u>Firefighters' Pension</u>		<u>Special Assessment #269</u>	<u>Special Assessment #270</u>	
ASSETS						
Cash and cash equivalents	\$ 363,670	\$ 209,891	\$ 573,561	\$ 1	\$ 1	\$ 2
Investments, at fair value						
U.S. Government and agency securities	1,764,900	887,147	2,652,047	-	-	-
Insurance contracts	6,816,082	4,023,466	10,839,548	-	-	-
Stocks	6,230,370	4,271,465	10,501,835	-	-	-
Corporate bonds	1,607,344	838,387	2,445,731	-	-	-
Municipal bonds	198,225	67,535	265,760	-	-	-
Receivables						
Assessments	-	-	-	41,063	-	41,063
Accrued interest	25,451	13,087	38,538	-	-	-
Due from General Fund	-	-	-	-	2,503	2,503
Total assets	17,006,042	10,310,978	27,317,020	41,064	2,504	43,568
LIABILITIES						
Due to General Fund	-	-	-	23,764	-	23,764
Due to bondholders	-	-	-	17,300	2,503	19,803
Due to property owners	-	-	-	-	1	1
Total liabilities	-	-	-	41,064	2,504	43,568
NET POSITION HELD IN TRUST FOR PENSION BENEFITS	\$ 17,006,042	\$ 10,310,978	\$ 27,317,020	\$ -	\$ -	\$ -

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

**PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION**

For the Year Ended April 30, 2015

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 1,016,241	\$ 1,005,084	\$ 2,021,325
Employee	210,624	155,820	366,444
Other	768	194	962
Total contributions	<u>1,227,633</u>	<u>1,161,098</u>	<u>2,388,731</u>
Investment income			
Net appreciation in fair value of investments	860,266	610,553	1,470,819
Interest	<u>216,930</u>	<u>120,546</u>	<u>337,476</u>
Total investment income	1,077,196	731,099	1,808,295
Less investment expense	<u>(86,963)</u>	<u>(59,306)</u>	<u>(146,269)</u>
Net investment income	<u>990,233</u>	<u>671,793</u>	<u>1,662,026</u>
Total additions	<u>2,217,866</u>	<u>1,832,891</u>	<u>4,050,757</u>
DEDUCTIONS			
Benefits and refunds	1,867,821	1,330,843	3,198,664
Administrative expenses	2,000	2,000	4,000
Miscellaneous	<u>27,394</u>	<u>8,549</u>	<u>35,943</u>
Total deductions	<u>1,897,215</u>	<u>1,341,392</u>	<u>3,238,607</u>
NET INCREASE	320,651	491,499	812,150
NET POSITION HELD IN TRUST FOR PENSION BENEFITS			
May 1	<u>16,685,391</u>	<u>9,819,479</u>	<u>26,504,870</u>
April 30	<u>\$ 17,006,042</u>	<u>\$ 10,310,978</u>	<u>\$ 27,317,020</u>

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended April 30, 2015

	Balances May 1	Additions	Deductions	Balances April 30
Special Assessment #269				
ASSETS				
Cash and investments	\$ 1	\$ -	\$ -	\$ 1
Assessments receivable	41,063	-	-	41,063
TOTAL ASSETS	\$ 41,064	\$ -	\$ -	\$ 41,064
LIABILITIES				
Due to General Fund	\$ 23,764	\$ -	\$ -	\$ 23,764
Due to bondholders	17,300	-	-	17,300
TOTAL LIABILITIES	\$ 41,064	\$ -	\$ -	\$ 41,064
Special Assessment #270				
ASSETS				
Cash and investments	\$ 1	\$ -	\$ -	\$ 1
Assessments receivable	-	-	-	-
Due from General fund	2,503	-	-	2,503
TOTAL ASSETS	\$ 2,504	\$ -	\$ -	\$ 2,504
LIABILITIES				
Due to bondholders	\$ 2,503	\$ -	\$ -	\$ 2,503
Due to property owners	1	-	-	1
TOTAL LIABILITIES	\$ 2,504	\$ -	\$ -	\$ 2,504
All Funds				
ASSETS				
Cash and investments	\$ 2	\$ -	\$ -	\$ 2
Assessments receivable	41,063	-	-	41,063
Due from General Fund	2,503	-	-	2,503
TOTAL ASSETS	\$ 43,568	\$ -	\$ -	\$ 43,568
LIABILITIES				
Due to General Fund	\$ 23,764	\$ -	\$ -	\$ 23,764
Due to bondholders	19,803	-	-	19,803
Due to property owners	1	-	-	1
TOTAL LIABILITIES	\$ 43,568	\$ -	\$ -	\$ 43,568

(See independent auditor's report.)

SUPPLEMENTAL DATA

VILLAGE OF LA GRANGE, ILLINOIS

SCHEDULE OF INSURANCE IN FORCE

April 30, 2015

Insured	Description of Coverage	Limits of Coverage	Expiration Date of Policy
Village of La Grange	General Liability	\$10,000,000	12/31/15
	-Professional Liability		
	-Police Professional		
	-Employee Benefits		
	-Abuse/Molestation		
	Auto Liability	\$10,000,000	12/31/15
	-Uninsured/Underinsured Motorist	\$500,000	
	Public Officials Liability	\$10,000,000	12/31/15
	-Wrongful Acts		
	-Employment Practices		
	Workers' Compensation	Statutory	12/31/15
	-Employer's Liability	\$2,500,000	
	First Party Property - All Risk	\$250,000,000	12/31/15
	Crime		12/31/15
	-Employee Theft	\$5,000,000	
	-Forgery, Alteration and Counterfeit Currency	\$5,000,000	
	-Credit Card Forgery	\$5,000,000	
-Computer Fraud	\$5,000,000		
-Non-Faithful Performance	\$2,500,000		
Public Officials Bonds	Statutory	12/31/15	

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
2005 ALTERNATE REVENUE REFUNDING BONDS**

April 30, 2015

Date of Issue	December 22, 2005
Date of Maturity	December 1, 2017
Authorized Issue	\$ 2,785,000
Denomination of Bonds	\$ 5,000
Interest Rates	3.2% to 3.9%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	First National Bank of La Grange

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2014	\$ 270,000	\$ 32,545	\$ 302,545	2015	\$ 16,273	2015	\$ 16,272
2015	280,000	22,285	302,285	2016	11,143	2016	11,142
2016	295,000	11,505	306,505	2017	5,753	2017	5,752
	<u>\$ 845,000</u>	<u>\$ 66,335</u>	<u>\$ 911,335</u>		<u>\$ 33,169</u>		<u>\$ 33,166</u>

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
2012A ALTERNATE REVENUE BONDS

April 30, 2015

Date of Issue	September 25, 2012
Date of Maturity	December 1, 2032
Authorized Issue	\$ 2,080,000
Denomination of Bonds	\$ 5,000
Interest Rates	2.0% to 2.7%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy (Abated)			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2015	\$ 90,000	\$ 42,530	\$ 132,530	2015	\$ 21,265	2015	\$ 21,265
2016	90,000	40,730	130,730	2016	20,365	2016	20,365
2017	90,000	38,930	128,930	2017	19,465	2017	19,465
2018	90,000	37,130	127,130	2018	18,565	2018	18,565
2019	95,000	35,330	130,330	2019	17,665	2019	17,665
2020	95,000	33,430	128,430	2020	16,715	2020	16,715
2021	95,000	31,530	126,530	2021	15,765	2021	15,765
2022	100,000	29,630	129,630	2022	14,815	2022	14,815
2023	100,000	27,630	127,630	2023	13,815	2023	13,815
2024	105,000	25,630	130,630	2024	12,815	2024	12,815
2025	110,000	23,530	133,530	2025	11,765	2025	11,765
2026	110,000	21,220	131,220	2026	10,610	2026	10,610
2027	115,000	18,745	133,745	2027	9,373	2027	9,372
2028	115,000	16,100	131,100	2028	8,050	2028	8,050
2029	120,000	13,340	133,340	2029	6,670	2029	6,670
2030	125,000	10,340	135,340	2030	5,170	2030	5,170
2031	130,000	7,090	137,090	2031	3,545	2031	3,545
2032	135,000	3,645	138,645	2032	1,823	2032	1,822
	<u>\$ 1,910,000</u>	<u>\$ 456,510</u>	<u>\$ 2,366,510</u>		<u>\$ 228,256</u>		<u>\$ 228,254</u>

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
2012B ALTERNATE REVENUE BONDS**

April 30, 2015

Date of Issue	September 25, 2012
Date of Maturity	December 1, 2024
Authorized Issue	\$ 6,205,000
Denomination of Bonds	\$ 5,000
Interest Rates	2.00% to 2.125%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	U.S. Bank

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2016	\$ 515,000	\$ 112,850	\$ 627,850	2015	\$ 56,425	2015	\$ 56,425
2017	525,000	102,550	627,550	2016	51,275	2016	51,275
2018	530,000	92,050	622,050	2017	46,025	2017	46,025
2019	545,000	81,450	626,450	2018	40,725	2018	40,725
2020	555,000	70,550	625,550	2019	35,275	2019	35,275
2021	570,000	59,450	629,450	2020	29,725	2020	29,725
2022	575,000	48,050	623,050	2021	24,025	2021	24,025
2023	590,000	36,550	626,550	2022	18,275	2022	18,275
2024	600,000	24,750	624,750	2023	12,375	2023	12,375
2025	600,000	12,750	612,750	2024	6,375	2024	6,375
	<u>\$ 5,605,000</u>	<u>\$ 641,000</u>	<u>\$ 6,246,000</u>		<u>\$ 320,500</u>		<u>\$ 320,500</u>

STATISTICAL SECTION

This part of the Village of La Grange, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information displays about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have been changed over time.	92-101
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	102-107
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	108-112
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	113-114
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	115-117

Data Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

VILLAGE OF LA GRANGE, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008	2009
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 18,930,507	\$ 19,045,027	\$ 19,493,061	\$ 19,623,954
Restricted	2,135,944	2,570,315	2,141,650	2,799,614
Unrestricted	4,532,594	7,158,890	10,147,997	14,406,277
TOTAL GOVERNMENTAL ACTIVITIES	\$ 25,599,045	\$ 28,774,232	\$ 31,782,708	\$ 36,829,845
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 20,269,210	\$ 20,417,117	\$ 19,942,728	\$ 20,093,344
Restricted	-	-	-	-
Unrestricted	3,216,791	3,730,552	3,691,422	3,204,708
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 23,486,001	\$ 24,147,669	\$ 23,634,150	\$ 23,298,052
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 39,199,717	\$ 39,462,144	\$ 39,435,789	\$ 39,717,298
Restricted	2,135,944	2,570,315	2,141,650	2,799,614
Unrestricted	7,749,385	10,889,442	13,839,419	17,610,985
TOTAL PRIMARY GOVERNMENT	\$ 49,085,046	\$ 52,921,901	\$ 55,416,858	\$ 60,127,897

Data Source

Audited Financial Statements

2010	2011	2012	2013	2014	2015
\$ 21,471,377	\$ 23,308,688	\$ 26,159,844	\$ 25,774,269	\$ 28,236,672	\$ 29,130,902
2,031,415	2,436,668	1,971,413	2,215,428	874,911	1,472,692
11,202,081	9,511,459	9,570,437	10,140,473	9,167,360	9,530,323
<u>\$ 34,704,873</u>	<u>\$ 35,256,815</u>	<u>\$ 37,701,694</u>	<u>\$ 38,130,170</u>	<u>\$ 38,278,943</u>	<u>\$ 40,133,917</u>
\$ 19,588,533	\$ 19,561,148	\$ 19,130,919	\$ 19,432,640	\$ 20,408,584	\$ 19,961,090
-	-	-	-	-	-
2,977,756	2,352,649	2,352,829	2,084,260	1,346,502	1,489,098
<u>\$ 22,566,289</u>	<u>\$ 21,913,797</u>	<u>\$ 21,483,748</u>	<u>\$ 21,516,900</u>	<u>\$ 21,755,086</u>	<u>\$ 21,450,188</u>
\$ 41,059,910	\$ 42,869,836	\$ 45,290,763	\$ 45,206,909	\$ 48,645,256	\$ 49,091,992
2,031,415	2,436,668	1,971,413	2,215,428	874,911	1,472,692
14,179,837	11,864,108	11,923,266	12,224,733	10,513,862	11,019,421
<u>\$ 57,271,162</u>	<u>\$ 57,170,612</u>	<u>\$ 59,185,442</u>	<u>\$ 59,647,070</u>	<u>\$ 60,034,029</u>	<u>\$ 61,584,105</u>

VILLAGE OF LA GRANGE, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008	2009
EXPENSES				
Governmental activities				
General government	\$ 1,845,464	\$ 1,937,230	\$ 2,308,329	\$ 2,304,578
Public safety	6,119,447	6,642,436	6,905,170	7,211,128
Highways and streets	2,464,050	2,017,568	3,304,975	2,829,506
Economic development	13,063	99,775	150,253	1,195,475
Interest	506,152	432,004	353,797	241,819
Total governmental activities expenses	<u>10,948,176</u>	<u>11,129,013</u>	<u>13,022,524</u>	<u>13,782,506</u>
Business-type activities				
Water	2,863,831	2,892,482	3,157,557	3,167,287
Sewer	329,252	379,052	489,657	492,746
Parking	742,020	871,378	939,593	947,992
Total business-type activities expenses	<u>3,935,103</u>	<u>4,142,912</u>	<u>4,586,807</u>	<u>4,608,025</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u>\$ 14,883,279</u>	<u>\$ 15,271,925</u>	<u>\$ 17,609,331</u>	<u>\$ 18,390,531</u>
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 732,123	\$ 855,298	\$ 969,318	\$ 763,975
Public safety	535,871	534,768	587,665	664,944
Highways and streets	258,926	246,045	261,949	262,899
Operating grants and contributions	509,208	464,571	462,184	442,249
Capital grants and contributions	1,483,176	-	126,962	3,331,705
Total governmental activities program revenues	<u>3,519,304</u>	<u>2,100,682</u>	<u>2,408,078</u>	<u>5,465,772</u>
Business-type activities				
Charges for services				
Water	2,943,231	2,687,286	2,657,000	3,034,837
Sewer	459,666	434,711	447,297	413,261
Parking	638,705	652,490	637,171	641,122
Total business-type activities program revenues	<u>4,041,602</u>	<u>3,774,487</u>	<u>3,741,468</u>	<u>4,089,220</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u>\$ 7,560,906</u>	<u>\$ 5,875,169</u>	<u>\$ 6,149,546</u>	<u>\$ 9,554,992</u>

	2010	2011	2012	2013	2014	2015
\$	2,403,960	\$ 2,219,004	\$ 2,177,656	\$ 2,235,538	\$ 2,198,577	\$ 2,232,737
	7,464,482	8,211,120	8,124,562	8,363,505	8,218,014	8,588,667
	3,502,763	3,188,321	2,162,386	2,364,485	3,013,072	2,975,715
	5,575,820	-	-	-	-	-
	92,357	73,343	65,632	56,512	189,745	161,132
	19,039,382	13,691,788	12,530,236	13,020,040	13,619,408	13,958,251
	3,412,349	3,612,540	3,608,282	4,151,600	4,466,056	4,703,539
	454,813	460,477	457,000	437,491	476,789	478,324
	987,368	989,517	972,235	1,016,639	1,012,947	1,042,247
	4,854,530	5,062,534	5,037,517	5,605,730	5,955,792	6,224,110
\$	23,893,912	\$ 18,754,322	\$ 17,567,753	\$ 18,625,770	\$ 19,575,200	\$ 20,182,361
\$	507,135	\$ 569,433	\$ 606,493	\$ 844,036	\$ 724,989	\$ 910,087
	694,998	664,840	698,118	547,589	566,141	631,923
	269,777	313,878	344,560	340,045	330,358	349,757
	428,546	463,735	453,001	439,166	651,442	718,809
	1,330,911	1,947,291	2,316,228	168,601	73,051	1,165,678
	3,231,367	3,959,177	4,418,400	2,339,437	2,345,981	3,776,254
	2,938,394	3,216,520	3,418,705	4,362,179	4,489,392	\$ 4,474,998
	408,242	396,770	379,483	423,676	440,218	497,540
	645,361	681,449	702,431	729,808	1,142,442	800,748
	3,991,997	4,294,739	4,500,619	5,515,663	6,072,052	5,773,286
\$	7,223,364	\$ 8,253,916	\$ 8,919,019	\$ 7,855,100	\$ 8,418,033	\$ 9,549,540

VILLAGE OF LA GRANGE, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008	2009
NET REVENUE (EXPENSES)				
Governmental activities	\$ (7,428,872)	\$ (9,028,331)	\$ (10,614,446)	\$ (8,316,734)
Business-type activities	106,499	(368,425)	(845,339)	(518,805)
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSES)	\$ (7,322,373)	\$ (9,396,756)	\$ (11,459,785)	\$ (8,835,539)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 7,310,714	\$ 7,598,116	\$ 7,704,022	\$ 8,028,635
Sales	1,424,058	1,651,702	1,733,078	1,707,932
Utility	616,230	555,717	589,944	587,064
Other	2,140,818	2,144,077	2,347,610	2,305,612
Shared income	-	-	-	-
Investment income	541,186	751,162	691,733	467,220
Tif surplus distribution	-	-	-	-
Miscellaneous	308,435	368,376	656,535	367,408
Transfers	(7,340,572)	(865,632)	(100,000)	(100,000)
Total governmental activities	5,000,869	12,203,518	13,622,922	13,363,871
Business-type activities				
Investment earnings	102,850	164,461	168,117	82,556
Miscellaneous	8,213	-	3,675	151
Contributions	-	765,632	60,028	-
Transfers	7,340,572	100,000	100,000	100,000
Total business-type activities	7,451,635	1,030,093	331,820	182,707
TOTAL PRIMARY GOVERNMENT	\$ 12,452,504	\$ 13,233,611	\$ 13,954,742	\$ 13,546,578
CHANGE IN NET POSITION				
Governmental activities	\$ (2,428,003)	\$ 3,175,187	\$ 3,008,476	\$ 5,047,137
Business-type activities	7,558,134	661,668	(513,519)	(336,098)
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ 5,130,131	\$ 3,836,855	\$ 2,494,957	\$ 4,711,039

Data Source

Audited Financial Statements

2010	2011	2012	2013	2014	2015
\$(15,808,015)	\$(9,732,611)	\$(8,111,836)	\$(10,680,603)	\$(11,273,427)	\$(10,181,997)
(862,533)	(767,795)	(536,898)	(90,067)	116,260	(450,824)
\$(16,670,548)	\$(10,500,406)	\$(8,648,734)	\$(10,770,670)	\$(11,157,167)	\$(10,632,821)
\$ 8,423,435	\$ 5,873,311	\$ 5,958,771	\$ 6,134,683	\$ 6,347,857	\$ 6,478,298
1,585,276	1,687,782	1,809,302	1,927,842	2,017,625	2,566,339
476,791	525,432	477,806	492,357	535,888	514,968
2,049,516	2,012,352	776,288	829,205	847,149	766,074
-	-	1,267,303	1,401,374	1,515,288	1,522,883
143,462	68,239	32,302	31,973	30,948	29,241
747,885	-	-	-	-	-
356,678	217,437	334,943	407,645	246,444	301,168
(100,000)	(100,000)	(100,000)	(116,000)	(119,000)	(142,000)
13,683,043	10,284,553	10,556,715	11,109,079	11,422,199	12,036,971
30,770	15,303	6,849	7,219	2,926	3,926
-	-	-	-	-	-
-	-	-	-	-	-
100,000	100,000	100,000	116,000	119,000	142,000
130,770	115,303	106,849	123,219	121,926	145,926
\$ 13,813,813	\$ 10,399,856	\$ 10,663,564	\$ 11,232,298	\$ 11,544,125	\$ 12,182,897
\$ (2,124,972)	\$ 551,942	\$ 2,444,879	\$ 428,476	\$ 148,772	\$ 1,854,974
(731,763)	(652,492)	(430,049)	33,152	238,186	(304,898)
\$ (2,856,735)	\$ (100,550)	\$ 2,014,830	\$ 461,628	\$ 386,958	\$ 1,550,076

VILLAGE OF LA GRANGE, ILLINOIS
FUND BALANCES OF GOVERNMENTAL FUNDS
 Last Ten Fiscal Years

Fiscal Year	2006	2007	2008	2009
GENERAL FUND				
Reserved/restricted	\$ 2,342	\$ -	\$ -	\$ 109,441
Assigned for economic development	-	-	-	-
Unreserved/unassigned	8,370,231	8,263,032	8,295,701	7,686,966
TOTAL GENERAL FUND	\$ 8,372,573	\$ 8,263,032	\$ 8,295,701	\$ 7,796,407
ALL OTHER GOVERNMENTAL FUNDS				
Reserved/restricted	\$ 4,270,833	\$ 5,369,600	\$ 5,405,719	\$ 7,177,304
Unreserved/assigned, reported in				
Debt Service Funds	-	-	-	-
Capital Project Funds	(148,058)	404,005	948,656	1,210,242
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 4,122,775	\$ 5,773,605	\$ 6,354,375	\$ 8,387,546

Data Source

Audited Financial Statements

2010	2011	2012	2013	2014	2015
\$ 221,110	\$ 262,520	\$ -	\$ -	\$ -	\$ -
747,885	747,885	747,885	747,885	747,885	747,885
6,387,609	5,997,113	5,901,808	6,397,330	5,968,340	6,654,702
<u>\$ 7,356,604</u>	<u>\$ 7,007,518</u>	<u>\$ 6,649,693</u>	<u>\$ 7,145,215</u>	<u>\$ 6,716,225</u>	<u>\$ 7,402,587</u>
\$ 1,817,676	\$ 2,174,148	\$ 1,981,913	\$ 2,215,428	\$ 874,911	\$ 1,472,692
-	-	-	10,507	10,509	10,510
963,773	533,073	886,015	696,812	140,219	(325,097)
<u>\$ 2,781,449</u>	<u>\$ 2,707,221</u>	<u>\$ 2,867,928</u>	<u>\$ 2,922,747</u>	<u>\$ 1,025,639</u>	<u>\$ 1,158,105</u>

VILLAGE OF LA GRANGE, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008	2009
REVENUES				
Taxes	\$ 11,504,355	\$ 11,960,303	\$ 12,379,089	\$ 12,572,204
Licenses and permits	1,061,222	1,005,086	1,056,762	932,583
Intergovernmental	790,150	622,774	868,921	3,918,841
Charges for services	4,490	92,342	3,867	257,985
Investment income	533,690	744,105	686,667	465,282
Miscellaneous	567,231	503,879	809,961	528,012
Total revenues	14,461,138	14,928,489	15,805,267	18,674,907
EXPENDITURES				
General government	1,749,674	1,878,139	2,221,861	2,209,157
Public safety	6,087,869	6,429,965	6,835,548	7,057,583
Highways and streets	1,469,547	1,494,714	1,745,562	2,017,805
Economic development	7,353,634	865,407	319,410	1,195,475
Capital outlay	2,709,028	365,292	1,587,401	573,839
Debt service				
Principal	1,765,991	1,792,209	1,994,437	3,682,363
Interest	424,772	459,132	387,609	304,808
Other charges	25,619	-	-	-
Total expenditures	21,586,134	13,284,858	15,091,828	17,041,030
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,124,996)	1,643,631	713,439	1,633,877
OTHER FINANCING SOURCES (USES)				
Transfers in	3,717,221	3,070,016	4,088,400	4,666,171
Transfers (out)	(3,717,221)	(3,170,016)	(4,188,400)	(4,766,171)
Bonds/notes issued	7,285,000	-	-	-
Payment to escrow agent	(2,751,342)	-	-	-
Total other financing sources (uses)	4,533,658	(100,000)	(100,000)	(100,000)
NET CHANGE IN FUND BALANCES	\$ (2,591,338)	\$ 1,543,631	\$ 613,439	\$ 1,533,877
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	14.63%	21.48%	20.50%	31.68%

Note: Income taxes were reclassified from taxes to intergovernmental.

Data Source

Audited Financial Statements

2010	2011	2012	2013	2014	2015
\$ 12,535,018	\$ 10,098,872	\$ 9,022,167	\$ 9,384,053	\$ 9,748,519	\$ 10,325,679
949,402	1,050,567	1,062,973	1,241,513	1,160,668	1,361,614
818,416	1,509,578	2,480,352	2,074,969	2,787,441	3,976,739
245,379	237,152	278,233	159,631	150,603	148,187
167,452	68,242	31,807	31,826	30,840	29,158
1,210,271	368,247	579,530	647,524	489,109	613,848
15,925,938	13,332,658	13,455,062	13,539,516	14,367,180	16,455,225
2,321,048	2,113,519	2,078,237	2,135,751	2,105,235	2,146,709
7,575,382	7,859,624	8,003,062	8,100,937	8,130,415	8,467,350
1,812,198	1,677,999	1,688,774	1,719,244	1,925,600	1,768,843
5,575,820	-	-	-	-	-
2,453,339	1,708,255	1,478,342	641,938	3,489,358	2,186,350
2,010,000	220,000	235,000	240,000	730,000	760,000
124,051	76,575	68,765	60,305	193,670	165,145
-	-	-	-	-	-
21,871,838	13,655,972	13,552,180	12,898,175	16,574,278	15,494,397
(5,945,900)	(323,314)	(97,118)	641,341	(2,207,098)	960,828
4,367,701	1,053,956	1,854,387	1,000,305	3,505,174	1,277,295
(4,467,701)	(1,153,956)	(1,954,387)	(1,091,305)	(3,624,174)	(1,419,295)
-	-	-	-	-	-
-	-	-	-	-	-
(100,000)	(100,000)	(100,000)	(91,000)	(119,000)	(142,000)
\$ (6,045,900)	\$ (423,314)	\$ (197,118)	\$ 550,341	\$ (2,326,098)	\$ 818,828
11.32%	2.55%	2.56%	2.51%	7.60%	7.47%

VILLAGE OF LA GRANGE, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Railroad Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value
2005	\$ 488,848,094	\$ 35,494,867	\$ 47,006,177	\$ 350,788	\$ 571,699,926	\$ 1.3315	\$ 1,715,099,778
2006	488,870,503	35,293,781	45,438,649	365,256	569,968,189	1.3032	1,709,904,567
2007	519,735,586	36,339,481	45,642,872	423,061	602,141,000	1.1240	1,806,423,000
2008	612,239,451	39,233,415	49,040,791	468,882	700,982,539	1.0629	2,102,947,617
2009	659,634,278	79,941,557	45,670,865	534,963	785,781,663	1.0629	2,357,344,989
2010	662,256,327	75,586,633	43,014,350	532,201	781,389,511	1.0978	2,344,168,533
2011	538,810,551	64,623,012	38,708,391	661,609	642,803,563	1.3588	1,928,410,689
2012	504,019,265	60,361,764	35,589,759	672,843	600,643,631	1.4900	1,801,930,893
2013	475,130,449	57,584,946	34,383,299	680,396	567,779,090	1.6080	1,703,337,270
2014	500,487,339	68,914,441	14,939,134	702,867	585,043,781	1.1090	1,755,131,343

Note: Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Office of the County Clerk

VILLAGE OF LA GRANGE, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
VILLAGE DIRECT RATES*										
General	0.6943	0.7492	0.7310	0.6010	0.5345	0.5345	0.6938	0.7649	0.7692	0.7280
Police Pension	0.0942	0.0834	0.0811	0.0810	0.0970	0.0970	0.1229	0.1377	0.1762	0.1949
Fire Pension	0.0835	0.0860	0.0901	0.0850	0.0974	0.0974	0.1191	0.1334	0.1746	0.1861
Total Direct Rates	0.8720	0.9186	0.9022	0.7670	0.7289	0.7289	0.9358	1.0360	1.1200	1.1090
OVERLAPPING RATES*										
Library	0.3970	0.4129	0.4010	0.3570	0.3340	0.3340	0.4230	0.4540	0.4880	0.4820
La Grange Park District	0.3590	0.4210	0.4070	0.3540	0.3330	0.3450	0.4160	0.4480	0.4800	0.4710
County of Cook/Health Facilities	0.1220	0.1030	0.4460	0.4150	0.3940	0.3940	0.4620	0.5310	0.5310	0.5680
Forest Preserve District of Cook County	0.0600	0.0570	0.0530	0.0510	0.0490	0.0510	0.0580	0.0630	0.0690	0.0690
Consolidated Elections	-	-	0.0120	-	0.0210	-	0.0250	-	0.0310	-
Township of Lyons	0.0360	0.0330	0.0330	0.0460	0.0470	0.0480	0.0590	0.0630	0.0680	0.0680
General Assistance Lyons	0.0020	0.0030	0.0030	0.0020	0.0020	0.0020	0.0030	0.0030	0.0030	0.0030
Road and Bridge Lyons	0.0370	0.0340	0.0340	0.0320	0.0330	0.0330	0.0410	0.0440	0.0480	0.0480
Lyons Mental Health	0.0900	0.0810	0.0810	0.0740	0.0760	0.0780	0.0950	0.1030	0.1120	0.1120
Suburban T B Sanitarium	0.0010	0.0050	-	-	-	-	-	-	-	-
Metro Water Reclamation Dist. of Greater Chicago	0.3470	0.2840	0.2630	0.2520	0.2610	0.2740	0.3200	0.3700	0.4170	0.4300
Des Plaines Valley Mosquito Abatement District	0.0120	0.0120	0.0120	0.0120	0.0110	0.0110	0.0140	0.0150	0.0160	0.0160
La Grange Highlands Sanitary District	0.2190	0.1950	0.1950	0.1770	0.1770	0.1860	0.2420	0.2700	0.2940	0.3070
South Lyons Sanitary District	0.0980	0.0910	0.0900	0.0810	0.0880	0.0950	0.1140	0.1240	0.1360	0.1410
School District #102	3.3750	2.9390	2.8830	2.7040	2.5590	2.6290	3.2490	3.6220	3.8770	3.8580
School District #105	2.3420	2.3780	2.3220	2.1350	2.3830	2.4920	2.9870	3.2830	3.5810	3.6680
School District #106	3.0640	2.6150	2.5590	2.3420	2.2490	2.3190	2.9990	3.2610	3.5370	3.5740
Lyons Township High School #204	1.8930	1.6570	1.6170	1.4820	1.4910	1.5450	1.9220	2.1290	2.3120	2.3240
DuPage Community College District #502	0.2250	0.2060	0.2080	0.1930	0.2040	0.2110	0.2480	0.2760	0.3230	0.3200
La Grange Special Service Area #7	0.2190	0.2040	0.1550	0.1480	0.1320	0.1440	0.1700	0.1990	0.2090	0.2230

* Property tax rates are per \$100 of assessed valuation.

Data Source

Cook County Clerk's Office

VILLAGE OF LA GRANGE, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2015			2006		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
La Grange Rd Investor	\$ 5,742,855	1	1.01%	\$ 7,609,207	1	1.34%
Burcor Properties	4,670,471	2	0.82%	4,823,507	4	0.85%
Columbia/LG Memorial Hospital	4,127,674	3	0.73%	6,681,718	2	1.17%
Sambell La Grange	3,641,460	4	0.64%	3,016,264	6	0.53%
Grayhill Manufacturing Co.	3,595,877	5	0.63%	6,253,329	3	1.10%
CNC	3,466,065	6	0.61%	3,911,312	5	0.69%
SBC/Ameritech	2,146,121	7	0.38%	2,407,794	8	0.42%
First National Bank of La Grange	2,014,712	8	0.35%	-	-	0.00%
Bank One	1,856,107	9	0.33%	-	-	0.00%
Grozich, LLC	1,660,205	10	0.29%	2,236,351	9	0.39%
D.R. Brooks, B&B Investments	-	-	0.00%	2,666,800	7	0.47%
DPA Management	-	-	0.00%	1,758,786	10	0.31%
TOTAL	\$ 32,921,547		5.79%	\$ 41,365,068		7.27%

Data Source

Office of the County Clerk

VILLAGE OF LA GRANGE, ILLINOIS
PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 4,915,684	\$ 2,206,774	44.89%	\$ 2,673,959	\$ 4,880,733	99.29%
2006	5,180,586	2,320,565	44.79%	2,774,958	5,095,523	98.36%
2007	5,427,546	2,446,303	45.07%	2,887,144	5,333,447	98.27%
2008	5,362,830	2,544,434	47.45%	2,744,670	5,289,104	98.63%
2009	5,784,985	2,949,638	50.99%	2,708,992	5,658,630	97.82%
2010	5,942,227	2,840,177	47.80%	2,963,117	5,803,294	97.66%
2011	6,016,641	3,036,978	50.48%	2,885,675	5,922,653	98.44%
2012	6,222,668	3,135,806	50.39%	2,990,339	6,126,145	98.45%
2013	6,359,126	3,242,876	51.00%	3,059,472	6,302,348	99.11%
2014	6,539,770	3,285,963	50.25%	-	3,285,963	50.25%

Data Source

Village records

VILLAGE OF LA GRANGE, ILLINOIS

SALES TAX BY CATEGORY

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General merchandise	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food	204,827	217,012	235,537	257,825	262,831	262,087	276,748	300,635	305,961	299,651
Drinking and eating places	244,501	256,971	258,766	268,963	260,860	313,646	333,052	377,267	393,813	418,566
Apparel	23,992	27,986	24,120	22,801	17,875	14,319	16,392	15,874	10,165	10,292
Furniture, H.H. and Radio	112,483	109,393	92,077	79,960	56,782	74,627	78,104	73,059	123,445	104,436
Lumber, building hardware	20,934	18,076	12,867	12,510	42,981	32,267	34,566	36,066	43,387	23,249
Automobile and filling stations	64,523	69,975	75,846	88,979	80,924	118,401	121,218	121,233	120,054	133,871
Drugs and miscellaneous retail	257,632	277,016	279,326	275,379	225,938	224,771	227,733	218,440	210,677	230,560
Agriculture and all others	183,959	179,305	223,038	218,312	222,628	187,929	196,243	210,123	231,160	265,046
Manufacturers	(42,689)	7,154	12,117	8,782	12,390	13,422	14,302	14,704	17,257	18,453
TOTAL	\$ 1,070,162	\$ 1,162,888	\$ 1,213,694	\$ 1,233,511	\$ 1,183,209	\$ 1,241,469	\$ 1,298,358	\$ 1,367,401	\$ 1,455,919	\$ 1,504,124
Village direct sales tax rate	1.00%	1.00%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

Data Source

Illinois Department of Revenue

VILLAGE OF LA GRANGE, ILLINOIS
DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Fiscal Years

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
DIRECT										
Village of La Grange	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.00%
OVERLAPPING										
State of Illinois	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Cook County	0.75%	0.75%	0.75%	1.00%	1.25%	1.75%	1.75%	1.00%	0.75%	0.75%
Regional Transportation authority	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.00%	1.00%	1.00%
Village of La Grange	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Total overlapping	8.00%	8.00%	8.00%	8.25%	8.50%	9.00%	9.00%	8.00%	7.75%	7.75%
TOTAL SALES TAX RATE	8.25%	8.25%	8.25%	8.50%	8.75%	9.25%	9.25%	8.25%	8.00%	7.75%

Data Source

Illinois Department of Revenue

VILLAGE OF LA GRANGE, ILLINOIS
RATIOS OF OUTSTANDING DEBT BY TYPE
 Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Increment Revenue Bonds	Installment Notes Payable	General Obligation Bonds				
2006	\$ 3,610,000	\$ -	\$ 7,919,009	\$ -		\$ 11,529,009	0.30%	\$ 34,887
2007	3,225,000	-	6,511,800	-		9,736,800	0.36%	34,887
2008	2,765,000	-	4,977,363	-		7,742,363	0.45%	34,887
2009	2,260,000	-	1,800,000	-		4,060,000	0.86%	34,887
2010	2,050,000	-	-	-		2,050,000	1.70%	34,887
2011	1,830,000	-	-	-		1,830,000	1.91%	34,887
2012	1,595,000	-	-	-		1,595,000	2.19%	34,887
2013	1,355,000	-	-	2,080,000		3,435,000	1.02%	34,887
2014	1,105,000	-	-	1,995,000		3,100,000	1.13%	34,887
2015	845,000	-	-	1,910,000		2,755,000	1.27%	34,888

* See the schedule of Demographic and Economic Information on page 112 for personal income and population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

Personal income is the per capita income times the population.

VILLAGE OF LA GRANGE, ILLINOIS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amounts Available In Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2006	\$ 3,610,000	\$ 144,564	\$ 3,465,436	0.26%	\$ 222.86
2007	3,225,000	160,783	3,064,217	0.18%	196.32
2008	2,765,000	169,393	2,595,607	0.14%	166.30
2009	2,260,000	169,527	2,090,473	0.10%	133.94
2010	2,050,000	170,189	1,879,811	0.08%	120.44
2011	1,830,000	170,422	1,659,578	0.07%	106.33
2012	1,595,000	10,500	1,584,500	0.07%	101.52
2013	3,435,000	10,507	3,424,493	0.18%	219.41
2014	3,100,000	10,509	3,089,491	0.17%	197.94
2015	2,755,000	10,510	2,744,490	0.17%	175.84

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 101 for property value data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

April 30, 2015

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village (1)	Village's Share of Debt
Village of La Grange	\$ 845,000	100.00%	\$ 845,000
Cook County	3,578,276,750	0.45%	16,102,245
Cook County Forest Preserve	170,322,164	0.45%	766,450
Metropolitan Water Reclamation District	2,591,245,000	0.46%	11,919,727
Township of Lyons	9,342,742	16.37%	1,529,407
Lyons Township High School #204	18,980,000	21.02%	3,989,596
DuPage Community College District #502	328,283,434	1.54%	5,055,565
La Grange Public Library	5,605,000	100.00%	5,605,000
Park District of La Grange	9,305,942	98.26%	9,144,019
School District #102	43,780,626	52.35%	22,919,158
School District #105	27,180,000	27.00%	7,338,600
School District #106	2,937,559	7.45%	218,848
	<u>6,785,259,217</u>		<u>84,588,615</u>
TOTAL	<u><u>\$ 6,786,104,217</u></u>		<u><u>\$ 85,433,615</u></u>

(1) Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit.

VILLAGE OF LA GRANGE, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$ 49,309,119	\$ 49,869,744	\$ 49,936,006	\$ 60,459,744	\$ 64,987,869	\$ 68,420,543	\$ 68,041,720	\$ 56,088,682	\$ 52,452,388	\$ 49,619,374
Total net debt applicable to limit	9,805,000	9,220,000	8,600,000	7,945,000	7,580,000	7,200,000	6,805,000	6,585,000	6,105,000	5,605,000
LEGAL DEBT MARGIN	\$ 39,504,119	\$ 40,649,744	\$ 41,336,006	\$ 52,514,744	\$ 57,407,869	\$ 61,220,543	\$ 61,236,720	\$ 49,503,682	\$ 46,347,388	\$ 44,014,374
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	19.88%	18.49%	17.22%	13.14%	11.66%	10.52%	10.00%	11.74%	11.64%	11.30%

Equalized assessed valuation of taxable real property	<u>\$ 575,297,090</u>
Estimated true value of taxable real property	<u>1,725,891,270</u>
Direct general obligation bonded debt payable from property taxes - Library	<u>5,605,000</u>
Legal debt limit 8.625% of EAV	49,619,374
Encumbered legal debt limit	<u>5,605,000</u>
UNENCUMBERED LEGAL DEBT LIMIT	<u>\$ 44,014,374</u>

VILLAGE OF LA GRANGE, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	Alternate Revenue Bonds						Special Assessment Bonds 269/270			
	Water Charges and Other	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage	Special Assessment Collections	Debt Service		Coverage
				Principal	Interest			Principal	Interest	
2006	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ 76,113	\$ 61,000	\$ 10,478	\$ 1.06
2007	-	-	-	-	-	N/A	45,561	59,000	7,109	0.69
2008	-	-	-	-	-	N/A	47,442	38,000	5,196	1.10
2009	-	-	-	-	-	N/A	35,097	25,000	3,441	1.23
2010	-	-	-	-	-	N/A	23,782	68,000	2,516	0.34
2011	-	-	-	-	-	N/A	825	-	-	-
2012	-	-	-	-	-	N/A	-	-	-	-
2013	4,364,631	3,640,948	723,683	-	27,195	\$ 26.61	-	-	-	-
2014	4,491,438	3,953,824	537,614	85,000	45,930	11.71	-	-	-	-
2015	4,477,252	4,192,479	284,773	85,000	44,859	6.35	-	-	-	-

Note: Details of the Village's outstanding debt can be found in the notes to financial statements. Water Charges and Other includes investment earnings but not tap-on fees. Operating expenses do not include interest or depreciation.

VILLAGE OF LA GRANGE, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income	Per Capita Personal Income (1)	Unemployment Rate (2)
2015	15,550	\$ 542,492,850	\$ 34,887	6.40%
2014	15,550	542,492,850	34,887	7.50%
2013	15,550	542,492,850	34,887	7.30%
2012	15,550	542,492,850	34,887	7.10%
2011	15,550	542,492,850	34,887	7.40%
2010	15,608	544,516,296	34,887	7.30%
2009	15,608	544,516,296	34,887	4.40%
2008	15,608	544,516,296	34,887	3.40%
2007	15,608	544,516,296	34,887	3.10%
2006	15,608	544,516,296	34,887	4.20%

(1) U.S. Bureau of Census. Data based on 2010 and 2000 Census.

(2) Illinois Department of Employment Security.

VILLAGE OF LA GRANGE, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2015			2006		
	Number of Employees	Rank	Percentage of Total Village Population	Number of Employees	Rank	Percentage of Total Village Population
Adventist/La Grange Hospital	1,000	1	6.41%	1,000	1	6.41%
Lyons Township High School	650	2	4.16%	650	2	4.16%
Grayhill	400	3	2.56%	400	3	2.56%
School District 105	180	4	1.15%	180	4	1.15%
Meadowbrook Manor	125	5	0.80%	125	5	0.80%
Lexington Health Care Center	102	6	0.65%	102	7	0.65%
Village of La Grange	105	7	0.67%	116	6	0.74%
Lyons Pinner	100	8	0.64%	-	-	-
JP Morgan Chase	75	9	0.48%	75	8	0.48%
Billet Specialties, Inc.	55	10	0.35%	-	-	-
Musser	-	-	-	60	9	0.38%
First National Bank of La Grange	-	-	-	55	10	0.35%

Data Source

Village records

VILLAGE OF LA GRANGE, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
GENERAL GOVERNMENT										
Administration	4	4	4	4	4	4	4	4	4	4
Finance	5	5	5	5	5	5	5	5	5	5
Community development	5	5	5	6	6	6	6	6	6	6
PUBLIC SAFETY										
Police										
Officers	34	34	34	35	35	35	35	35	35	35
Civilians-parking	3	3	3	3	3	3	3	3	3	3
Fire										
Firefighters and officers	20	20	21	21	21	21	21	21	21	20
Civilians										
PUBLIC WORKS										
Public works	14	14	14	14	14	14	14	14	14	14
Water	9	9	9	9	9	9	9	9	9	9
Sewer	2	2	2	2	2	2	2	2	2	2
Total	96	96	97	99	99	99	99	99	99	98

Data Source

Village budget office

VILLAGE OF LA GRANGE, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
PUBLIC SAFETY										
Police										
Index/non-index crimes cleared	139	131	110	111	152	149	131	134	134	128
Parking violations	10,968	9,200	9,168	9,319	7,381	7,654	8,361	6,386	7,330	9,278
Traffic violations	2,310	2,488	2,107	1,643	2,049	2,580	1,619	1,427	1,274	1,146
Fire										
Emergency responses	2,074	2,009	2,027	1,941	1,832	2,022	1,901	1,878	1,930	2,068
Fire prevention activity	703	703	306	500	542	860	822	818	1,089	787
PUBLIC WORKS										
Street sweeping (miles)	4,557	4,839	4,203	4,209	3,988	3,570	4,607	4,916	3,622	3,880
Snow/ice control (hours)	1,110	331	1,147	1,517	1,213	1,191	609	993	2,116	2,928
WATER										
Water main breaks	42	47	73	35	41	33	30	65	59	64
Average daily consumption (gal.)	1,491,719	1,318,699	1,296,690	1,279,532	1,196,218	1,195,318	1,168,813	1,235,199	1,197,755	1,124,611
Service leaks	13	44	19	12	2	9	14	11	36	27
SEWER										
Catch basins repaired/replaced	75	33	28	9	119	384	345	374	308	398

Data Source

Village budgets and various Village departments

VILLAGE OF LA GRANGE, ILLINOIS

CAPITAL ASSETS STATISTICS

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	6	6	7	7	7	7	7	7	7	7
Fire										
Fire stations	1	1	1	1	1	1	1	1	1	1
Fire engines	2	2	2	2	2	2	2	2	2	2
Ambulances	2	2	2	2	2	2	2	2	2	2
Aerial ladder truck	1	1	1	1	1	1	-	-	-	-
PUBLIC WORKS										
Collector streets (miles)	8	8	8	8	8	8	8	8	8	8
Residential streets (miles)	45	45	45	45	45	45	45	45	45	45
Streetlights	1,796	1,796	1,796	1,796	1,796	1,796	1,796	1,796	1,796	1,796
Traffic signals	17	17	17	17	17	17	17	17	17	17
WATER										
Water mains (miles)	70	70	70	70	70	70	70	70	70	70
Fire hydrants	560	560	560	560	560	560	560	560	560	560
WASTEWATER										
Sanitary sewers (miles)	39	39	39	39	39	39	39	39	39	39
Storm sewers (miles)	8	8	8	8	8	8	8	8	8	8

Data Source

Various Village departments

VILLAGE OF LA GRANGE, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended
April 30, 2015



VILLAGE OF LA GRANGE, ILLINOIS
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Village President
Members of the Board of Trustees
Village of La Grange, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of La Grange, Illinois (the Village) as of and for the year ended April 30, 2015, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated September 3, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "Sipich LLP".

Naperville, Illinois
September 3, 2015



1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133**

The Honorable Village President
Members of the Board of Trustees
Village of La Grange, Illinois

Report on Compliance for Each Major Federal Program

We have audited the Village of La Grange, Illinois (the Village)'s compliance of the with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Village's major federal programs for the year ended April 30, 2015.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Village's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, is-sued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Village's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Village's compliance.

Opinion on Each Major Federal Program

In our opinion, the Village of La Grange, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2015.

Report on Internal Control Over Compliance

The management of the Village is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the Village's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Village of La Grange, Illinois' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of LaGrange as of and for the year ended April 30, 2015, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated September 3, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial

statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink, appearing to read "Sipich UP".

Naperville, Illinois
September 3, 2015

VILLAGE OF LA GRANGE, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended April 30, 2015

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:
Material weakness(es) identified? yes no
Significant Deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal Control over major programs:
Material weakness(es) identified? yes no
Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance
for major federal programs: *unmodified*

Any audit findings disclosed that are required
to be reported in accordance with
Circular A-133, Section .510(a)? yes no

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.500	Federal Transit – Capital Investment Grants

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? yes no

VILLAGE OF LA GRANGE, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended April 30, 2015

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

Section IV - Prior Federal Award Findings

None.

VILLAGE OF LA GRANGE
Community Development Department

BOARD REPORT

TO: Village President, Village Clerk,
Board of Trustees

FROM: Robert J. Pilipiszyn, Village Manager
Patrick D. Benjamin, Community Development Director
Angela M. Mesaros, Assistant Community Development Director
Mark E. Burkland, Village Attorney

DATE: October 12, 2015

RE: **ORDINANCE – ZONING CODE TEXT AMENDMENTS**

Introduction

As part of the Village's comprehensive, phased review of the Zoning Code, Staff has conducted another review of several sections of the Code. As part of its research, Staff has reviewed the use lists in the various zoning districts such as additional uses in the I-1 Light Industrial District, recent requests for uses not specifically regulated by the use lists such as hookah lounges and "vapor" stores, recent "pop-up" uses such as commercial collection boxes, and basic regulations for several accessory uses, among other matters.

The Village Attorney presented the draft Zoning Code amendments to the Village Board at its August 24, 2015, meeting at the Community Center, after the Plan Commission had conducted the first public hearing session. The presentation to the Village Board was informational in nature, so that the Board would be aware of the draft amendments in advance of a planned workshop for the Plan Commission at which the draft amendments were reviewed in detail.

After the Plan Commission workshop, Staff revised several of the draft amendments based on Commissioner input, and the Plan Commission conducted a second session of the public hearing on September 8. After deliberating at some length, the Plan Commission voted to recommend all of the draft amendments in the form presented at second public hearing session, with one exception discussed later in this Board Report.

Included with this Board Report are the Executive Memorandum previously provided to the Village Board that includes discussion of the draft amendments and the Findings and Recommendations of the Plan Commission.

Summary of Draft Amendments

Commercial Districts, Article V

- *Wine and Beer Boutiques.* Adding these uses to the permitted use lists in all four commercial districts and adding “wine and beer boutiques” to the Definitions list. There is one wine boutique in the Village already—Vino e Birra.
- *Personal Physical Fitness Training.* Excusing fitness clubs in the C-3 and C-4 Commercial Districts from the requirement of maintaining a retail sales space in their storefronts. Staff and the Plan Commission believe the retail sales requirement is still appropriate in the C-1 and C-2 Districts, but not necessary in the C-3 and C-4 Districts.
- *Tobacco Stores & Stands (5993).* Clarifying in the use lists that a stand-alone hookah lounge or “vapor / e-cigarette” store is not allowed. Those products may be sold in a general merchandise store, but cannot be the primary product of a store.

Office District, Article VI

- Deleting *airplane runways, gun clubs, and shooting clubs* from the office use list. These uses are inappropriate sub-uses in an SIC category with other uses that are appropriate.

I-1 Light Industrial District, Article VII

- *Craft Breweries and Craft Distilleries.* Adding craft breweries and distilleries to the I-1 District special use list. These uses seem appropriate, because the I-1 District has only modest truck traffic and has potential for attracting commercial uses in addition to the new self-storage facility.
- Deleting *airplane runways, gun clubs, and shooting clubs*, for the same reasons noted for the Office District.

Accessory Uses and Structures Regulations

- *Donation Boxes.* Adding regulations for donation boxes, which appear to be proliferating in the Village. One of the concerns with donation boxes is the placement of boxes by for-profit companies as a second commercial use that is unrelated to the principal use (such as a gas station). Other concerns include encroachment on public property or in a required off-street parking space, poor maintenance, vandalism, and public safety generally.
- *Play Houses and Tree Houses.* Adding modest regulations for these accessory uses so that they are not unreasonably large or too close to neighboring property lines. These regulations are suggested in part because of recent stories about excessively large tree houses and play

houses in Chicago suburbs, including a tree house listed for occupancy on Airbnb, and Staff awareness of a planned two-story play house here in La Grange.

- *Greenhouses* – Adding modest regulations related to the size and locations of greenhouses, with a graduated scale based on lot size similar to the regulations for gazebos and pergolas.

Fence Regulations

- *Fence Materials* – Adding to the list of materials and building techniques that are not permitted for fences because they are inconsistent with current fences and the character of the Village, including woven mesh, concertina wire, temporary fences, and incomplete fences.

Parking and Loading Regulations

- *Craft Breweries and Craft Distilleries*. Adding an off-street parking space standard for craft breweries and distilleries to accommodate both employees of the brewery/distillery and patrons of a tasting room.

Comprehensive Sign Plans Regulations

- *I-1 District Sign Plans* – Allowing businesses in the I-1 District, particularly along Shawmut Avenue, to apply for and receive approval of a comprehensive sign plan. Comprehensive sign plans are beneficial to a business and also protective of Village interests.

Nonconformities

- *Horizontal and Vertical Extensions* – Clarifying the current standard in the Village that an owner may extend a wall horizontally or vertically even though it is too close to a property line, so long as the wall is not moved any closer to the property line.

Definitions

- Updating the definitions list, including the following new definitions:
 - *Wine & Beer Boutique*
 - *Brewpub*
 - *Building Line* – The purpose for adding a definition of “building line” is to address recurring questions regarding nonconformities related to side yards and regarding the extension of attached garages beyond a front building line.
 - *Craft Brewery*
 - *Craft Distillery*
 - *Playhouse*
 - *Tasting Room*
 - *Tree house*

5-B.2

Short-Term Rental Dwelling

- Adding a definition of “*Short-Term Rental Dwelling*.” This draft definition is discussed separately because the Plan Commission did not recommend it for approval, for the reasons discussed below.

A short-term rental dwelling is, essentially, a house, condominium, or apartment that is offered for rent for a time period less than 30 days. The primary purpose of this draft definition is to distinguish between a traditional single family house and a house that is regularly—or always—offered as a rental. The definition states that a short-term rental dwelling is not a single family detached dwelling and thus is not permitted in the five single family residential districts, which allow only single family detached dwellings.

There appears to be a growing trend around the country, including many places within the Chicago metropolitan area, for house owners to rent their houses in their entirety for long and short time periods. The concerns with rented houses in traditional neighborhoods include that the houses may not be maintained at the same level as owner-occupied houses, that the absentee owner may be difficult to identify and locate, that continuous, rapid turn-over of occupants detracts from single family neighborhoods.

Note that the definition of “short-term residential dwelling” does not include a house in which the owners live while they rent an empty room, regardless of the length of that rental. For example, the hosting of an exchange student or the posting of a single-room rental on Airbnb would not be regulated. Note also that the short-term residential dwellings are not regulated in the Village’s three multiple family zoning districts.

A majority of Plan Commissioners determined, for various reasons, that the draft definition is not appropriate or necessary at this time. Some of those reasons are that the Commissioners do not know of any concerns with housing rentals, that the 30-day break between prohibited and permissible rentals is random in nature, that house owners should have a right to rent the property they own without limitations, that a house owner taking a long vacation should be able to rent her or his house while away, and that the Village can act in the future if troubling circumstances actually arise.

Included with this Board Report is an ordinance with the complete wording of each draft amendment. As this is the Village Board’s first reading of the proposed amendments, President Livingston would like to provide the Village Board with an opportunity to fully consider and discuss them as a whole. If there is a consensus of the Board after discussion to enact all or some of the draft amendments, then the appropriate process would be for a member of the Village Board to make a motion to approve the ordinance included with this Board Report (with deletions if necessary), final discussion, and a vote on the motion.

VILLAGE OF LA GRANGE

ORDINANCE NO. _____

AN ORDINANCE AMENDING VARIOUS SECTIONS
OF THE LA GRANGE ZONING CODE

WHEREAS, the La Grange Zoning Code was comprehensively amended in 1991; and

WHEREAS, the Village Staff routinely monitors trends and changes in land development and land uses and from time to time provide draft amendments to the Zoning Code to address those trends and changes; and

WHEREAS, the Village Staff has undertaken a review of various Zoning Code provisions, and the La Grange Plan Commission conducted a July 14, 2015, workshop and two public hearing sessions on June 9 and September 9, 2015, to consider draft amendments to the Zoning Code; and

WHEREAS, at the public hearing sessions, the Plan Commission heard testimony from the public and thoroughly considered all of the facts and circumstances related to the draft amendments; and

WHEREAS, the President and Board of Trustees of the Village of La Grange have reviewed the Findings and Recommendations of the Plan Commission and the facts and circumstances related to the proposed amendments and the President and Board of Trustees have determined that the amendments approved by this Ordinance satisfy the standards set forth in Section 14-605 of the Zoning Code applicable to amendments to the text of the Zoning Code; and

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of La Grange, Cook County and State of Illinois, as follows:

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

Section 2. Amendment of Zoning Code Article V Relating to Commercial Permitted Use List. The President and Board of Trustees, pursuant to the authority vested in it by State law and Article XIV, Part VI of the La Grange Zoning Code, hereby amends the permitted use list of Article V of the Zoning Code as set forth in Exhibit A attached to this Ordinance and by this reference incorporated into this Ordinance.

Section 3. Amendment of Zoning Code Section 6-105 Relating to Office District Special Use List. The Board of Trustees, pursuant to the authority vested in it by State law and Article XIV, Part VI of the La Grange Zoning Code, hereby amends Subsection D of the special use list in Article VI of the Zoning Code to read as follows:

- D. Membership Sports and Recreation Clubs (7997) but not including flying fields (runways), gun clubs, or shooting clubs.

5-B.4

Section 4. Amendment of Zoning Code Article VII Relating to Office District Use Lists. The President and Board of Trustees, pursuant to the authority vested in it by State law and Article XIV, Part VI of the La Grange Zoning Code, hereby amends the permitted and special use lists of Article VII of the Zoning Code as set forth in Exhibit B attached to this Ordinance and by this reference incorporated into this Ordinance.

Section 5. Amendment of Zoning Code Subsection 9-101C Relating to Accessory Structures. The Board of Trustees, pursuant to the authority vested in it by State law and Article XIV, Part VI of the La Grange Zoning Code, hereby amends the regulations applicable to accessory structures and uses of the Zoning Code as set forth in Exhibit C attached to this Ordinance and by this reference incorporated into this Ordinance.

Section 6. Amendment of Zoning Code Section 9-105 Relating to Fences. The Board of Trustees, pursuant to the authority vested in it by State law and Article XIV, Part VI of the La Grange Zoning Code, hereby amends Subsection 9-105B, titled "Prohibited Materials," of the Zoning Code as set forth in Exhibit D attached to this Ordinance and by this reference incorporated into this Ordinance.

Section 7. Amendment of Zoning Code Section 10-101 Relating to Required Parking Spaces. The Board of Trustees, pursuant to the authority vested in it by State law and Article XIV, Part VI of the La Grange Zoning Code, hereby adds the following new subsection to the required off-street parking spaces list of Article X of the Zoning Code:

(F)___ Craft Brewery or Craft Distillery with Tasting Room: One for each two employees plus one for each 65 square feet of Tasting Room floor area.

Section 8. Amendment of Zoning Code Subsection 11-110A Relating to Comprehensive Sign Plans. The Board of Trustees, pursuant to the authority vested in it by State law and Article XIV, Part VI of the La Grange Zoning Code, hereby amends Subsection 11-110A of the Zoning Code to read as follows:

- A. Comprehensive Building Sign Plan. A Comprehensive Building Sign Plan ("CB Sign Plan") is a set of one or more drawings, specifications, and design criteria for all signs on a single commercial or industrial building in a commercial or industrial zoning district. An approved CB Sign Plan establishes the number, locations, sizes, general design theme and guidelines, and other criteria for all current and future exterior signs on the building. *[with consistent changes throughout entire section]*

Section 9. Amendment of Zoning Code Subsection 12-104B Relating to Nonconforming Structures. The Board of Trustees, pursuant to the authority vested in it by State law and Article XIV, Part VI of the La Grange Zoning Code, hereby amends Subsection 12-104B of the Zoning Code to read as follows:

- B. Repair, Maintenance, Alternations, and Enlargement. Any nonconforming structure may be repaired, maintained, altered, or enlarged; provided, however, that no such repair, maintenance, alteration, or enlargement shall either create any additional nonconformity or increase the degree of the existing nonconformity of all or any part of such structure. The vertical or horizontal extension of an existing exterior wall of a

single family detached dwelling that is nonconforming with respect to a minimum required side or rear yard will not be considered to increase the degree of that nonconformity so long as the extension does not encroach further into the required side or rear yard.

Section 10. Amendment of Zoning Code Article XVI Relating to Definitions. The Board of Trustees, pursuant to the authority vested in it by State law and Article XIV, Part VII of the La Grange Zoning Code, hereby amends Section 16-102, titled "Definitions," of the Zoning Code as set forth in Exhibit E attached to this Ordinance and by this reference incorporated into this Ordinance.

Section 11. Effective Date. This Ordinance will be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

Section 12. 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 ____ day of _____ 2015.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this ____ day of _____ 2015.

Thomas Livingston, Village President

ATTEST:

John Burns, Village Clerk

5-B,6

EXHIBIT A

TO ORDINANCE NO. _____

AMENDMENTS TO SUBSECTION 5-102C
[paragraph numbering to be added in alphabetical order]

Addition and Revisions to Commercial District Permitted Use List
(ZC §5-102)

5-102C

3. [revision] Personal Physical Fitness Training and supervised exercise facilities in conjunction with retail sales (NAICS 713940), subject to the following conditions: (a) the use may not exceed 3,500 square feet of gross floor area on the first floor, (b) the use is permitted only in a storefront space that does not exceed 30 feet in width at the front lot line, (c) in the C-1 District and the C-2 District the full width of the use at the storefront must be devoted exclusively to retail sales and the retail sales area must have an average depth of not less than 25 feet measured from the storefront
16. [revision] Eating Places (5812), including Brewpubs and including carry-out, but not including drive-in establishments,
30. [revision] Tobacco Stores & Stands (5993) but not including e-cigarettes, hookahs, hookah bars, or similar uses as a principal use or substantial stock in trade of the establishment
- ____. [new] Wine and Beer Boutiques, not including spirits (NAICS 445310) [in all four commercial districts]

EXHIBIT B

TO ORDINANCE NO. _____

AMENDMENTS TO VARIOUS SECTIONS OF ARTICLE VII
[paragraph numbering to be added in alphabetical order]

Revision to Office District Special Use List (ZC §6-105)

6-105(D)

3. [revision] Membership Sports and Recreation Clubs (7997) but not including flying fields maintained by aviation clubs, gun clubs, or shooting clubs.

Addition to I-1 Use Lists (ZC §7-102)

7-102D

5. [revision] Craft Breweries and Craft Distilleries, as defined and regulated by Illinois law and the Illinois Liquor Control Commission, including Tasting Rooms

7-102(I)

11. [revision] Miscellaneous Repair Services (76) but not including gun parts made to individual order

7-105(E)

10. [revisions] Membership Sports and Recreation Clubs (7991) but not including flying fields maintained by aviation clubs, gun clubs, or shooting clubs
11. [revisions] Amusement and Recreation Services not elsewhere classified (7999) but not including bookies, bookmakers, card rooms, gambling establishments, gambling machines, lotteries, lottery clubs, shooting galleries, shooting ranges, skeet shooting facilities of any kind, or trapshooting facilities of any kind

EXHIBIT C

TO ORDINANCE NO. _____

AMENDMENTS TO VARIOUS PARAGRAPHS OF SUBSECTION 9-101C
[paragraph numbering to be added in alphabetical order]

_____. Donation Collection Bins. Donation collection bins must satisfy all the following conditions:

- (a) Locations. A donation collection bin may be placed only on a lot that (1) is classified in the C-3, C-4, O-1, I-1 Districts of the La Grange Zoning Code, or (2) is classified in the IB Institutional Buildings District and is occupied and used primarily for religious purposes, or (3) is used by a unit of state or local government.
- (b) Relationship to principal use. The donation collection bin must relate directly and specifically to the current principal use on the lot on which the donation bin is placed.
- (c) Location. No donation collection bin may be placed such that it faces an abutting zoning lot classified in a single family residential zoning district.
- (d) Non-operational use. No donation collection bin may be placed on any lot on which there is no operational principal use.
- (e) Off-Street Parking Spaces. No donation collection bin may be placed in any off-street parking space required under the La Grange Zoning Code or any Village ordinance or regulations.
- (f) Public Rights-of-Way. No donation collection bin may be placed within any public right-of-way.
- (g) Required Yards. No donation collection bin may be placed within any required yard except the rear yard no closer than 3 feet from the rear lot line.
- (h) Obstruction. No donation collection bin may be placed in any manner that creates an obstruction or sight obstruction for pedestrians or motorists
- (i) Front Facades. No donation collection bin may be placed against or along the front façade of any building.
- (j) Dimension. No donation collection bin may exceed the following dimensions: In the IB Institutional

5-B.9

Buildings District: L72"x W72"x H74". In other authorized districts: L48"x W44"x H74".

- (k) Identification. Every donation collection bin must have the name and telephone number of the donation collection bin licensee affixed permanently to its front.
- (l) Maintenance Service. Every donation collection bin must be, at all times (1) maintained in good condition and appearance, (2) kept free of rust and graffiti, and (3) regularly emptied to prevent the overflow of donations.

* * *

— . Greenhouses. Greenhouses must satisfy all of the following conditions:

- (a) Size. No greenhouse in any single family residential district may exceed the following gross floor area maximums:
 - (i) Lots 6,500 square feet or less in total lot area: 120 square feet;
 - (ii) Lots 6,501 to 10,000 square feet in total lot area: 144 square feet;
 - (iii) Lots 10,001 to 15,000 in total lot area: 250 square feet.
 - (iv) Lots greater than 15,000 square feet in total lot area: 400 square feet.
- (b) Height. No greenhouse may exceed 12 feet in maximum height.

* * *

— . Playhouses. A playhouse must satisfy all of the following conditions:

- (a) Height. The maximum height of a playhouse is 10 feet above grade at any point.
- (b) Location. A play house may not be located in any required yard except the rear yard.
- (c) Separation from Principal Structure. A playhouse must be separated from the principal structure (house) by a minimum of 10 feet. A playhouse may not be physically connected to the principal structure.

- (d) Habitation. A playhouse may not be constructed or used as a dwelling unit.

Playhouses are prohibited as a principal use everywhere within the Village.

* * *

— . Tree houses. A tree house is authorized as an accessory use only if all of the following standards are met:

- (a) Support. No tree house may be supported in any way directly by the ground.
- (b) Location. A tree house may not be located in any required yard except the rear yard.
- (c) Habitation. A tree house may not be constructed or used as a dwelling unit.
- (d) Tree houses are prohibited as a principal use everywhere within the Village.

EXHIBIT D

TO ORDINANCE NO. _____

AMENDMENTS TO SECTION 9-105

Revisions to fence regulations (ZC §9-105)

9-105(B) & (D)

B. *[revisions]* Prohibited Materials. No fence shall be constructed of the following materials:

1. Any electrically charged element.
2. Barbed wire, razor wire, or concertina wire.
3. Chain link if located between the building line and a corner side lot line, or front lot line.
4. Woven mesh.
5. Temporary or incomplete structural members, such as non-rigid plastic, stakes, or un-framed chained link.

D. *[revisions]* Prohibited Locations. No fence shall be constructed or maintained (1) between the front building line of the principal structure and the front lot line or (2) in the corner side yard except under the following circumstances: *[remainder of Subsection D unchanged]*

EXHIBIT E

TO ORDINANCE NO. _____

AMENDMENTS TO SECTION 16-102

16-102 DEFINITIONS

Insert in proper alphabetical order:

[all new]

Boutique: A small retail shop that specializes in a particular product such as women's clothes, food, or wine, for example.

Brewpub: An establishment where beer is brewed or manufactured primarily for distribution and consumption in an adjoining full-service restaurant.

Building Line: Stated generally, the average distance between a lot line the exterior wall of the principal structure facing that lot line. The building line is drawn parallel to the lot line at the average distance from the lot line of the exterior wall.

Craft Brewery: A small-production beer manufacturing facility operated in accordance with Illinois law regarding production limits.

Craft Distillery: A small-production facility in which where alcoholic liquors are made by distillation in accordance with Illinois law regarding production limits.

Donation Box: Any self-supporting outdoor container into which the public is solicited to deposit clothing, shoes, books, electronic devices, or other goods or merchandise regardless of the purpose of the donation box and regardless of whether a person is compensated in any way for the deposit.

Deletion of Microbrewery

Playhouse: See Subsection 9-101C of this Code.

Short-Term Rental Dwelling: A dwelling that is rented or otherwise offered or provided for occupancy by a person or persons other than the owner for any period of time less than 30 days, regardless of the form of rent or other consideration. A short-term rental dwelling is not a single family detached dwelling and is not permitted in any single family residential district.

Tasting Room: A room accessory to a Craft Brewery or a Craft Distillery in which food and the products produced in the brewery or distillery are offered to the public.

5-B.13

Tree house: See Subsection 9-101C of this Code.

Wine and Beer Boutique. A retail establishment specializing in the sale of wine and, optionally, craft beer as its primary stock-in-trade. Wine and Beer Boutiques may not sell spirits.

FINDINGS OF FACT

PLAN COMMISSION

OF THE VILLAGE OF LA GRANGE

President Livingston and
Board of Trustees

June 9, and September 8, 2015

RE: PLAN COMMISSION CASE #223 – Text Amendments to various sections of the Village of La Grange Zoning Code: Use Lists, Definitions, Accessory Uses, Fences and Various Other Standards.

We transmit for your consideration the recommendations of the Plan Commission of the Village of La Grange on the proposed zoning text amendments.

I. THE APPLICATION

The Applicant, the Village of La Grange, seeks approval of amendments to the Zoning Code.

II. THE PUBLIC HEARING

After due notice given in accordance with law, the Plan Commission held the first session of the public hearing on June 9, 2015. Present were Commissioners Egan, Paice, Reich, Schwartz, Stewart, Weyrauch with Chairman Kardatzke presiding. Also present were Village Trustee Liaison Mark Langan, Village Clerk John Burns, Assistant Community Development Director Angela M. Mesaros, and Village Attorney Mark Burkland.

At the June 9th hearing session, Ms. Mesaros and Mr. Burkland introduced the amendments and answered questions from the Commissioners

- The addition of hookah and e-cigarettes is not a change in the Code but an amplification of the standard for tobacco uses.
- The proposed amendment to the IB district special use list regarding religious uses would address individual ancillary uses of religious institutions including but not limited to social services agencies as and would not allow churches to operate uses such as retail or personal services.
- Mr. Burkland stated that this would not be an amortization of existing uses – these uses would become legal non-conforming.

5-B.15

- Commissioner Stewart asked about current/past conflicts between religious uses and the community, and stated that this would be too restrictive. Mr. Burkland stated that yes, issues do arise. Staff proposes to put in place standards to clarify which uses are ancillary to religious uses. The proposed standard is broad.
- Commissioner Egan stated that social service agencies already are special uses. She believes this is an enforcement issue and should apply across uses not just religious uses. The Village needs to enforce the Code as it exists.
- Chairman Kardatzke asked if anything churches are doing now would be grandfathered. Mr. Burkland stated that independent social service agencies would have to seek a special use permit to operate in churches. However, religious institutions could not be prevented from undertaking services related to their core mission, which is protected under the First Amendment. Overnight sheltering is an example of an activity that is protected.
- Chairperson Kardatzke asked if a use such as a rummage sale would require a special use under the proposed amendments. Mr. Burkland stated that a rummage sale and similar traditional activities would not require a special use permit, but a weekly “blowout sale” of merchandise meant to raise money might be treated differently.
- Commissioner Schwartz asked about the process for determining the core mission. He does not want the Village to be in that position to decide what is permitted. Commissioner Schwartz asked who would make that determination as to the core mission. Mr. Burkland stated that Staff would review a particular activity first as it does now and that the religious organization would not need to file an application unless there was a determination that the particular activity was decidedly outside of what mission means. Commissioner Schwartz stated that he believes that this would add uncertainty to the religious institutions.
- Commissioner Weyrauch stated that as written she believes that this amendment is unworkable, that the Village would be in a position to interpret the core religious mission is troubling. She does not support any limits on religious freedom. Mr. Burkland stated that there instances where uses conflict with the neighborhood such as privately operated day care centers or parking lots.

- Commissioner Stewart asked how wireless small cell sites are currently regulated. He would not want any impact on future plans for wireless. Mr. Burkland stated that small cell sites at this time are intended to increase capacity, not signal coverage. Some regulations seem appropriate, such as preventing them on utility poles in residential backyards.
- Commissioner Stewart questioned if it would be possible to carve out invisibility fences? Answer: No permit is required for such a fence under the current Code.
- Commissioner Paice asked if the regulation of airline runways would apply to a runway for drones. Mr. Burkland stated this would not affect drones, which don't require runways.
- Commissioner Weyrauch stated that donation boxes should not be permitted in front yards and asked about setbacks and limits on building and lot coverage.
- Commissioner Weyrauch stated that we should limit square footage on tasting rooms and parking standards.
- Commissioner Weyrauch stated she knows of people who trade homes for three weeks at a time with one family. Mr. Burkland stated that this regulation for short term rentals would be protective of owners' rights. The Plan Commission can suggest the appropriate period of time or the number of times within a largely time period, such as a six-month or one-year period.

Chairman Kardatzke opened the public testimony portion of the hearing. The following persons spoke at the hearing:

- Joe Young
- Carly Stucklen Sather, Pastor of First Congregational Church
- Bill Robinson
- David Hulse
- Ron Melke of Lyons Township Mental Health
- Chris Sass
- Laurie Braun
- Randy Valenta
- Caroline Dillon
- Mike Bolton

- Liz Van Tassel
- Katie DeVries, Director of Pastoral Studies, St. Francis
- Cindy Frymark
- Jane Young
- Richard Welsch
- Isabel Martinez.

The public comments related to the following:

-
- Concerns about: the constitutionality of the amendment to religious uses, the Village interpreting the core mission of religious uses, that the proposed amendment would be unduly burdensome to churches and unconstitutional, and limitations on religious freedoms.
 - Concerns from mental health agencies about the proposed amendments. La Grange is a vibrant community and this is an attempt to limit civic activity. Several programs are sponsored located in churches, including Aging Care, Pillars, etc.
 - Request that if not an amendment to the Code, then could something be done to bridge the gap with respect to religious organizations and residents, getting the two sides together to find common ground in the neighborhoods.

Chairman Kardatzke solicited comments from the Commissioners:

- Commissioner Paice stated that he would like to see the special use for religious uses in the IB District removed from the amendments list, and that the short term rental amendment would need additional discussion and revision.
- Chairman Kardatzke stated he would also want to further discuss small cell sites to clarify a number of issues.

Chairman Kardatzke suggested that the discussion be tabled to a future workshop. Commissioner Reich made a motion to table this discussion, seconded by Commissioner Egan. The Plan Commission ended the session at 9:21 p.m.

The Plan Commission convened the public workshop on July 14, 2015 at 7:30 p.m. in the Village Hall Auditorium. Present were Commissioners Reich, Weyrauch (arriving at 8 p.m.), Stewart (arriving at 7:50 p.m.), Paice and Egan with Chairman Kardatzke presiding. Also present were Village Trustee Liaisons Michael Kotynek and Mark

5-B, 18

Langan, Village Clerk John Burns, Assistant Community Development Director Angela M. Mesaros, and Village Attorney Mark Burkland.

Chairman Kardatzke convened the meeting and Ms. Mesaros introduced the revised amendments. The religious organizations amendment is no longer part of the proposed amendments based on the discussion at the Plan Commission hearing in June.

- Commissioners discussed craft breweries and distilleries, specific hours for tasting, food trucks, and tasting room size. Commissioners generally expressed support for the brewery amendment.
- Commissioner Stewart asked if indoor shooting ranges would be prohibited. Answer: Yes.
- Regarding donation boxes, Commissioners asked if donation boxes would be distinguished between non-profit, for-profit, gas station versus religious use. They expressed concerns that the Village could not administer who has them and that the amendment would complicate the matter for religious institutions.
- Commissioners stated that concern about small cell sites and did not want to impact La Grange's cell service. Commissioner Weyrauch asked if there would be a design review component to this small cell site.
- Regarding short term rentals, Commissioners stated that an investor buying a property and renting out the house is different than owner occupied. Chairman Kardatzke stated he has no problem with condos being rented. Mr. Burkland stated that the proposed amendment is intended primarily to prevent institutional use of houses for short term occupancy—like a hotel—with different people and vehicles taking occupancy every few days or weeks.
- Commissioners stated concerns about objectionable behavior from short-term occupants and that there are codes in place about upkeep and property maintenance that would govern this. Commissioners were also concerned about turning a residential home into a business but did not want to limit private property owner rights to occasionally rent out their property.
- Commissioners did not believe that concepts such as Airbnb would want to be located in a suburban area and that this may not be an issue for La Grange.

Chairman Kardatzke solicited input from the audience. The following persons spoke:

- Richard Simms
- Mimi Meagher
- Caroline Dillon
- Tina
- Diana McKay
- Camille Hall
- Anna Bavone
- Sally Miller

There being no further questions or comments from the audience or the Commissioners, a motion to adjourn the meeting was made by Commissioner Stewart, seconded by Commissioner Reich. The Plan Commission adjourned at 9:30 p.m.

The Plan Commission convened the second session of the public hearing on September 8, 2015, at 7:30 p.m. in the Village Hall Auditorium. Present were Commissioners Egan, Paice, Reich, Schwartz, Stewart and Chairman Kardatzke presiding. Also present were Village Trustee Liaison Mark Langan, Village Clerk John Burns, Assistant Community Development Director Angela M. Mesaros, and Village Attorney Mark Burkland.

- Staff and Attorney Burkland presented the proposed amendments. The amendments were discussed item by item. It was decided that the Commissioners would vote on most of the items under a single motion with the exception of three individual items that did not appear to have unanimous support from the Commissioners.

Chairman Kardatzke solicited comments from the audience:

- Zoning Board of Appeals Commissioner John Pappas asked for clarification of the amendment to nonconformities.

There being no further questions or comments from the audience or the Commissioners, a motion was made by Commissioner Stewart, seconded by Commissioner Paice that the Plan Commission recommend to the Village Board of Trustees Denial of zoning text amendment to the permitted use list in the Industrial District, Subsection 7-102I, to eliminate “gun parts made to individual order.”

Motion to DENY failed by a roll call vote (3/3/1):

AYE Paice, Schwartz, and Stewart.

5-B, 20

NAY: Egan, Reich, and Kardatzke.

ABSENT: Weyrauch.

Those members who voted against this item felt that this business provides a service to gun owners and would have less of an impact on the community than uses such as an existing company that manufactures weapons in La Grange. (This is likely a reference to Grayhill, although the Commissioner did not state the company name specifically.) Commissioners voting for this item stated that it is consistent with taking gun uses out of the entire Code.

A second motion was made by Commissioner Egan, seconded by Commissioner Reich that the Plan Commission recommend to the Village Board of Trustees Approval of an amendment to the special use list in the Industrial District to eliminate “shooting clubs” from the “Membership Sports and Recreation Clubs” category with PC Case #223.

Motion to APPROVE Carried by a roll call vote (5/1/1):

AYE Egan, Paice, Reich, Schwartz, and Chairman Kardatzke.

NAY: Stewart.

ABSENT: Weyrauch.

The member who voted against this item felt that shooting ranges should remain as a special use are they are appropriate in the industrial area, especially when located indoors.

Another motion was made by Commissioner Paice, seconded by Commissioner Stewart that the Plan Commission recommend to the Village Board of Trustees Denial of the application for amendment to add a new definition for “short term rental housing” as proposed with PC Case #223.

Motion to DENY failed by a roll call vote (3/3/1):

AYE Paice, Schwartz, and Stewart.

NAY: Egan, Reich, and Chairman Kardatzke.

ABSENT: Weyrauch.

Those members who voted against this item felt it would be too restrictive in setting limitations on residents’ ability to rent out their houses. They would rather regulate “abhorrent behavior.” They felt that renting a house in itself is not a “bad activity.” Commissioners voting for this item stated that this amendment would give the Village additional authority to regulate “transient” houses in cases where it becomes a problem.

5-B, 21

A motion was made by Commissioner Reich seconded by Commissioner Schwartz that the Plan Commission recommend to the Village Board of Trustees Approval of all other zoning text amendment with PC Case #223.

Motion to APPROVE Carried by a roll call vote (6/0/1):

AYE Egan, Paice, Reich, Stewart, Williams, and Chairman Kardatzke.

NAY: None.

ABSENT: Weyrauch.

BE IT THEREFORE RESOLVED that the Plan Commission recommends to the Village Board of Trustees granting amendments to the text of the La Grange Zoning Code described in PC Case #223.

Respectfully Submitted,

PLAN COMMISSION

OF THE VILLAGE OF LA GRANGE



Wayne Kardatzke, Chairman

	C-1	C-2	C-3	C-4
6. Department Stores (531)	P	P	P	P
7. Variety Stores (533)	P	P	P	P
8. Miscellaneous General Merchandise Stores (539)	P	P	P	P
9. Food Stores (54)	P	P	P	P
10. Retail Auto and Home Supply Stores (553), but not including service bays	P	P	P	P
11. Boat Dealers (555)	-	-	P	-
12. Apparel and Accessory Stores (56)	P	P	P	P
13. Home Furniture and Home Furnishings Stores (571)	P	P	P	-
14. Household Appliance Stores (572)	P	P	P	P
15. Radio, Television, Consumer Electronics, and Music Stores (573)	P	P	P	P
16. Eating Places (5812), <u>including Brewpubs and carry-out</u> , but not including drive-in establishments	P	P	P	P
17. Drinking Places (5813) accessory to eating places	P	P	P	P
18. Drug Stores and Proprietary Stores (591)	P	P	P	P
<u>19 Wine and Beer Boutiques (NAICS 445310)</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>
<u>20</u> 19 . Used Merchandise Stores (593), but not including pawnshops or used building material stores	P	P	P	P
<u>21</u> 0 . Sporting Good Stores and Bicycle Shops (5941), but not including the retail sale of firearms and ammunition	P	P	P	P

	C-1	C-2	C-3	C-4
21. Book Stores (5942)	P	P	P	P
22. Stationery Stores (5943)	P	P	P	P
23. Jewelry Stores (5944)	P	P	P	P
24. Hobby, Toy, and Game Shops (5945)	P	P	P	P
25. Camera and Photographic Supply Stores (5946)	P	P	P	P
26. Gift, Novelty, and Souvenir Shops (5947)	P	P	P	P
27. Luggage and Leather Goods Stores (5948)	P	P	P	P
28. Sewing, Needlework, and Piece Goods Stores (5949)	P	P	P	P
29. Florists (5992)	P	P	P	P
30. Tobacco Stores and Stands (5993), <u>but not including e-cigarettes, hookahs, hookah bars, or similar uses as a principal use or as substantial stock-in-trade of the establishment</u>	P	P	P	P
31. News Dealers and Newsstands (5994)	P	P	P	P
32. Optical Goods Stores (5995)	P	P	P	P
33. Miscellaneous Retail Stores (5999), but not including auction rooms, firework sales, gravestone sales, monument sales, retail ice dealers, retail sale of swimming pools, sales barns, or tombstone sales	P	P	P	P
D. <u>Finance, Insurance, and Real Estate</u>				
1. Consumer Lending (NAICS 522291), but not including loan agents, personal loans, or payday loans	P*	-	-	-

	C-1	C-2	C-3	C-4
2. Depository and Nondepository Credit Institutions (60-61), but not including drive-in establishments or automatic teller machines, except automatic teller machines attached to the principal structure on the lot (see spacing requirements below) †	P*†	P	P**	P
3. Security and Commodity Brokers, Dealers Exchanges, and Services (62) (see spacing requirements below) †	P*†	P	P**	-
4. Insurance Carriers, Agents, Brokers, and Services (63-64)	P*	P	P**	P
5. Real Estate Offices (65)	P*	P	P**	P
6. Holding and Other Investment Offices (67)	P*	P	P**	-
<u>E. Services</u>				
1. Veterinary Services for Animal Specialties with retail sales (0742)	P*	P	P	P
2. Grooming Services for Pets (0752)	-	-	P	P
3. Personal Physical Fitness Training and supervised exercise facilities in conjunction with retail sales (NAICS 713940), subject to the following conditions: (a) the use may not exceed 3,500 square feet of gross floor area on the first floor, (b) the use is permitted only in a storefront space that does not exceed 30 feet in width at the front lot line, (c) <u>in the C-1 and C-2 District</u> the full width of the use at the storefront must be devoted exclusively to retail sales, and (d) the retail sales area of the use must have an average depth of not less than 25 feet measured from the storefront	P	P	P	P

5-B.25

1. Research and Development Laboratories not otherwise permitted (7391)
 2. Passenger Car Rental and Leasing (7514-7515)
 3. Membership Sports and Recreation Clubs (7997), but not including flying fields (runways) maintained by aviation clubs, gun clubs, or shooting clubs
 4. Offices of Health Practitioners not otherwise permitted (801-804)
 5. Medical and Dental Laboratories (807)
 6. Commercial Testing Laboratories not otherwise permitted (873)
 7. Business and Professional Offices not otherwise listed
- E. Transportation and Utility Services.
1. Local and Interurban Transit Terminals and Stations (411)
 2. Public Utility Yards and Facilities (49)
- F. Miscellaneous
1. Planned Developments
 2. Landbanking of required parking, subject to Subsection 10-101E of this Code
 3. Multiple Family Dwellings

6-106 PARKING AND LOADING REQUIREMENTS

The parking and loading requirements applicable in the O-1 District are set forth in Sections 10-101 and 10-102 of this Code.

6-107 SIGN REGULATIONS

Sign regulations applicable in the O-1 District are set forth in Article XI of this Code.

3. Landscape and Horticultural Services (078)

C. Construction

1. General Building Contractors (15), but not including outdoor storage
2. Heavy Construction Contractors (16), but not including outdoor storage
3. Special Trade Contractors (17), but not including outdoor storage

D. Manufacturing

1. Canned, Frozen, and Preserved Fruits, Vegetables, and Food Specialties (203)
2. Bakery Products (205)
3. Candy and Confectionary Products (2064)
4. Craft Breweries and Craft Distilleries, as defined and regulated by Illinois law and the Illinois Liquor Control Commission, including Tasting Rooms.
5. Bottled and Canned Soft Drinks and Carbonated Waters (2086)
65. Apparel and Other Finished Products Made From Fabrics and Similar Materials (23)
76. Millwork, Veneer, Plywood, and Structural Wood Members (243)
87. Wood Containers (244)
98. Furniture and Fixtures (25)
109. Paper and Allied Products (26)
110. Printing, Publishing, and Allied Industries (27)
121. Glass Products made of purchased glass (323)
132. Pottery and Related Products (326)

3. Insurance Agents, Brokers, and Services (64)
4. Real Estate Establishments (65)
5. Holding and Other Investment Offices (67)

I. Services

1. Power Laundries, family and commercial (7211)
2. Linen Supply (7213)
3. Dry Cleaning Plants (7216)
4. Carpet and Upholstery Cleaning (7217)
5. Industrial Launderers (7218)
6. Laundry and Garment Services not elsewhere classified (7219)
7. Business Services (73), but not including heavy construction equipment rental or leasing (7353)
8. Utility Trailer and Recreational Vehicle Rental (7519)
9. General Automotive Repair Shops (7538)
10. Automotive Services, except repair and car washes (7549)
11. Miscellaneous Repair Services (76), but not including gun parts made to individual order
12. Motion Picture Production and Allied Services (781)
13. Motion Picture Distribution and Allied Services (782)
14. Dance Studios, Schools and Halls (7911)
15. Gymnastics Instruction only (7999)
16. Medical and Dental Laboratories (807)
17. Home Health Care Services (808)
18. Legal Services (81)

6. Tire Retreading and Repair Shops (7534)
 7. Automotive Repair Shops not elsewhere classified (7539)
 8. Car Washes (7542)
 9. Physical Fitness Facilities (7991)
 10. Membership Sports and Recreation Clubs (7997) but not including flying fields (runways) maintained by aviation clubs, or gun clubs, or shooting clubs
 11. Amusement and Recreation Services not elsewhere classified (7999), but not including bookies, bookmakers, card rooms, gambling establishments, gambling machines, lotteries, or lottery clubs, shooting galleries, shooting ranges, skeet shooting facilities of any kind, or trapshooting facilities of any kind
 12. Health Services (80)
 13. Vocational Schools (824)
 14. Schools and Educational Services not elsewhere classified (829)
 15. Social Services (83)
 16. A medical cannabis dispensary, but not on any zoning lot with a side lot line that abuts a lot classified in any residential district.
- F. Miscellaneous
1. Planned Developments
 2. Landbanking of required parking, subject to Subsection 10-101E of this Code.
- G. Adult Uses. Adult uses, as that term is defined in this Subsection G, shall be authorized in the I-1 Light Industrial District subject to the issuance of a special use permit as provided in Section 14-401 of this Code and only in compliance with all of the following standards and regulations:

- (iv) Color. The antenna and its support structure shall be a color that blends with the roof or building side on which it is mounted.
 - (v) Grounding. The antenna and its support structure shall be bonded to a grounding rod.
 - (vi) Other Standards. The antenna and its support structure shall satisfy such other design and construction standards as the Village Manager determines are necessary to ensure safe construction and maintenance of the antenna and its support structure.
- (d) Setback from Street. No such antenna or its support structure shall be erected or maintained closer to any street than the wall of the principal building to which it is accessory that is nearest to such street.
 - (e) Guy Wires Restricted. No guy or other support wires shall be used in connection with such antenna or its support structure except when used to anchor the antenna or support structure to an existing building to which such antenna or support structure is attached.
 - (f) Screening. See Subsection 9-104F of this Code for landscaping and screening requirements applicable to ground mounting antennas.

3. Donation Collection Bins. Donation collection bins must satisfy all the following conditions:

- (a) Locations. A donation collection bin may be placed only on a lot that (1) is classified in the C-3, C-4, O-1, I-1 Districts of the La Grange Zoning Code, or (2) is classified in the IB Institutional Buildings District and is occupied and used primarily for religious purposes, or (3) is used by a unit of state or local government.
- (b) Relationship to principal use. The donation collection bin must relate directly and

specifically to the current principal use on the lot on which the donation bin is placed.

- (c) Location. No donation collection bin may be placed such that it faces an abutting zoning lot classified in a single family residential zoning district.
- (d) Non-operational use. No donation collection bin may be placed on any lot on which there is no operational principal use.
- (e) Off-Street Parking Spaces. No donation collection bin may be placed in any off-street parking space required under the La Grange Zoning Code or any Village ordinance or regulations.
- (f) Public Rights-of-Way. No donation collection bin may be placed within any public right-of-way.
- (g) Required Yards. No donation collection bin may be placed within any required yard except the rear yard no closer than 3 feet from the rear lot line.
- (h) Obstruction. No donation collection bin may be placed in any manner that creates an obstruction or sight obstruction for pedestrians or motorists
- (i) Front Facades. No donation collection bin may be placed against or along the front façade of any building.
- (j) Dimensions. No donation collection bin may exceed the following dimensions: In the IB Institutional Buildings District-L72"x W72"x H74". In other authorized districts: L48"x W44"x H74".
- (k) Identification. Every donation collection bin must have the name and telephone number of the donation collection bin licensee affixed permanently to its front.
- (l) Maintenance Service. Every donation collection bin must be, at all times (1) maintained in good condition and appearance, (2) kept free of rust

and graffiti, and (3) regularly emptied to prevent the overflow of donations.

4. Garages as Dwelling Units. No garage or other accessory structure shall be used or occupied as a dwelling unit in any residential district.

54. Gazebos. Gazebos must satisfy all of the following conditions:

(a) Size. No gazebo in any single family residential district may exceed the following gross floor area maximums:

(i) Lots 6,500 square feet or less in total lot area: 120 square feet;

(ii) Lots 6,501 to 10,000 square feet in total lot area: 144 square feet;

(iii) Lots greater than 10,000 square feet in total lot area: 250 square feet.

(b) Height. No gazebo may exceed 12 feet in maximum height.

(c) Number Limited. No more than one gazebo may be located on any zoning lot.

(d) Other Standards. Each vertical surface of the gazebo must be at least 50 percent open.

65. Greenhouses. —Greenhouses must satisfy all of the following conditions:

(a) Size. No green house in any single family district may exceed the following gross floor area maximums:

(i) Lots 6,500 square feet or less in total lot area: 120 square feet;

(ii) Lots 6,501 to 10,000 square feet in total lot area: 144 square feet;

(iii) Lots 10,001 to 15,000 square feet in total lot area: 250 square feet.

(iv) Lots greater than 15,000 square feet in total lot area: 400 square feet.

(b) Height. No greenhouse may exceed 12 feet in maximum height.

7. Exterior Lighting. Any permitted accessory lighting fixtures shall be so designed, arranged, and operated as to prevent glare and direct rays of light from being cast onto any adjacent public or private property or street and so as not to produce excessive sky-reflected glare. Except for street lights, no exterior light in or adjacent to any residential district shall be so designed, arranged, or operated to produce an intensity of light exceeding one-half foot candle at any residential lot line.

86. Outdoor Kitchens. Outdoor kitchens must satisfy all of the following conditions:

(a) Height. No outdoor kitchen or any of its structures, including without limitation any awning, canopy, or other covering, may exceed eight feet in height, with the exception of a chimney or flue for a wood burning stove which in no event may exceed 15 feet in height.

(b) Setback from Lot Lines. Outdoor kitchens may be located no closer than (i) 10 feet from the rear lot line and (ii) a distance equal to 20 percent of the lot width from any side lot line.

(c) Other Standards. Outdoor kitchens must comply with all standards in Chapter 98 of the La Grange Code of Ordinances.

97. Accessory Parking in Single Family Residential Districts. Parking lots shall not be permitted as an accessory use in any single family residential district.

10. Play houses. Playhouses must satisfy all of the following conditions:

- (a) Height. No playhouse may exceed 10 feet in height.
- (b) Location. A play house may not be located in any required yard except the rear yard.
- (c) Separation from principal structure. A playhouse must be separated from the principal structure a minimum of 10 feet. A playhouse may not be connected to the principal structure.
- (d) Habitation. A playhouse may not be constructed or used as a dwelling unit.

11&. Amateur Radio Facilities With Surface Area Exceeding 10 Square Feet. Any antenna and antenna support structure having a combined surface area greater than 10 square feet or having any single dimension exceeding 12 feet that is capable of transmitting as well as receiving signals and is licensed by the Federal Communications Commission as an amateur radio facility must satisfy each of the following conditions:

- (a) Number Limited. No more than one such antenna support structure with a surface area greater than 10 square feet or any single dimension exceeding 12 feet may be located on any zoning lot.
- (b) Height Limited. No such antenna support structure shall, if ground mounted, exceed 75 feet in height or, if attached to a building pursuant to Subparagraph C7(c) of this Section, the height therein specified.
- (c) Attachment to Buildings Limited. No such antenna or its support structure shall be attached to a principal or accessory structure unless all of the following conditions are satisfied:
 - (i) Height. The antenna and its support structure shall not extend more than 20 feet above the highest point of the building on which it is mounted.

awaiting timely repair at an automotive repair shop, gasoline service station, or new or used car dealer, shall be stored in any parking lot or parking area.

- (h) Temporary Storage. Notwithstanding any other provision of this Paragraph C4, any vehicle may be stored at any location on a lot in a residential district except any required front yard for a temporary period not to exceed 48 hours; provided, however, that, unless authorized by the Village Manager based on special circumstances, no more than one such temporary period shall occur in any 30-day period. No Certificate of Zoning Compliance shall be required for such temporary storage.

1315. Tree houses. A tree house must satisfy all the following conditions:

- (a) Support. No tree house may be supported in any way directly by the ground.
- (b) Location. A tree house may not be located in any required yard except the rear yard.
- (c) Habitation. A tree house may not be constructed or used as a dwelling unit.
- (d) Tree houses are prohibited as principal uses everywhere within the Village.

16. Uses Subject to Special Restrictions. When the district regulations of this Code require compliance with any procedures or standards with respect to a specific use, such use shall not be established as an accessory use except in compliance with those procedures and standards.

- D. Use, Bulk, Space, and Yard Regulations. Except as expressly provided otherwise in this Section, every accessory use and structure shall comply with the use, bulk, space, and yard regulations made applicable to them by the regulations of the district in which they are located.
- E. Use Limitation. No accessory use or structure shall be constructed, established, or maintained on any lot prior to

Undeveloped areas shall be mowed and kept free of accumulations of garbage, trash, refuse, debris, and other unsightly or nuisance creating materials until developed.

- K. Screening and Landscaping within Sight Triangles. Notwithstanding any other provision of this Section to the contrary, no landscaping, fencing, or other screening shall be erected or maintained in violation of the standards established in Chapter 154 of the La Grange Municipal Code.
- L. Driveway Clear Sight Areas. Any other provision of this Code to the contrary notwithstanding, nothing may be erected, placed, planted, allowed to grow, or maintained on any lot in any residential district above a height of three feet above grade within the area of a driveway clear sight area as defined in Section 16-102D of this Code.

9-105

FENCES

- A. Permit Required. No fence shall be erected, enlarged, expanded, altered, relocated, maintained, or repaired unless a Fence Permit shall have first been issued by the Village Manager.
- B. Prohibited Materials. No fence shall be constructed of the following materials:
 - 1. Any electrically charged element.
 - 2. Barbed wire, razor wire, or concertina wire, except barbed wire in the I-1 District above a height of seven feet.
 - 3. Chain link if located between the building line and a corner side lot line or front lot line.
 - 4. Woven mesh
 - 5. Temporary or incomplete structural members, such as non-rigid plastic, stakes, or un-framed chain link.
- C. Wind Pressure Design. Every fence shall be designed and constructed to resist a horizontal wind pressure of not less than 30 pounds per square foot.

D. ~~Location on Front and Corner Side Yards.~~ No fence shall be constructed or maintained in any front yard or corner side yard except under the following circumstances. Prohibited Locations. No fence shall be constructed or maintained (1) between the front building line of the principal structure and the front lot line or (2) in the corner side yard except under the following circumstances:†

1. on a residential lot abutting a school, church, parking lot, commercial use, or industrial use. Such fence shall be an open fence, shall be located only along the common lot line, and shall not exceed three and one half feet in height above the grade of the abutting lot.
2. along the corner side lot line of any corner lot. Such fence shall not exceed the following height above the grade of the property abutting such corner side lot line:
 - (a) six feet, in the area along the corner side lot line between the rear lot line and the point on the principal building closest to the point of intersection of the rear yard line and the corner side yard line; and
 - (b) three and one-half feet, in all other areas along the corner side lot line.

If the lot abuts an alley or a driveway at the intersection of the rear lot line and the corner side lot line, then no fence shall be permitted within 10 feet of such intersection. A solid fence not exceeding six feet in height shall be permitted along the diagonal line created by such required 10-foot open area.

3. at the intersection of the front lot line and the corner side lot line of any corner lot. Such fence may extend not more than 10 feet from said intersection along the front lot line and the corner side lot line. Such fence shall be an open fence, shall be constructed of decorative or ornamental materials such as wrought iron or split wooden rail, and shall not exceed 30 inches in height above the lowest grade of the property abutting either said lot

USE	REQUIRED SPACES
(ii) Warehouse and Storage	1 for each 1,000 square feet of gross floor area up to 20,000 square feet PLUS 1 for each 2,000 square feet of gross floor area from 20,001 to 40,000 square feet PLUS 1 for each 4,000 square feet of gross floor area in excess of 40,000 square feet
(iii) Office and other activities	1 for each 350 square feet of gross floor area
(iv) Craft Brewery or Craft	1 for each two employees PLUS
- Distillery with Tasting Room	1 for each 65 square feet of Tasting Room floor area
(i) <u>Printing, Publishing, and Allied Industries</u>	1 for each employee PLUS 1 for each company vehicle

2. Unspecified Uses. When the ultimate use of a structure is not known, the maximum number of spaces that might be required for any use to which the structure might reasonably be devoted shall be provided.

3. Computation of Required Spaces.

(a) Fractional Spaces. When determination of the the requirement of a fractional space, any fraction shall require one additional parking space.

(b) Capacity Calculations. When parking spaces are required on the basis of capacity, capacity shall be determined based on the occupancy standards established by the LaGrange Building Code.

(c) Bench Seating. In stadia, auditoria, houses of worship, and other places of assembly in which patrons or spectators occupy benches, pews, or other similar seating facilities,

J. Total Combined Square Foot Area of Signs.

1. Maximum Allowed. Except as otherwise provided in this Subsection J, the total square footage of all awning, canopy, marquee, wall, and ground signs shall not exceed (a) one and one-half square feet per foot of lot frontage or (b) 200 square feet, whichever is less.
2. Special Exception In the C-3 District. In the C-3 General Service Commercial District, the square footage devoted to any ground sign identifying more than one business on the lot shall not be counted against the 200 square feet maximum set in Subparagraph 1 above.
3. Limitation On Tenant Signs. No sign identifying an individual tenant of a multi-tenant building shall cover more than five percent of the wall to which it is affixed.

11-110: COMPREHENSIVE SIGN PLANS

- A. Commercial Building Comprehensive Sign Plan. A Commercial Building Comprehensive Sign Plan ("*CBC Sign Plan*") is a set of one or more drawings, specifications, and design criteria for all signs on a single commercial or industrial building in a commercial or industrial zoning district. An approved CBC Sign Plan establishes the number, locations, sizes, general design theme and guidelines, and other criteria for all current and future exterior signs on the building.
- B. Authority to Approve. The Village Manager may approve a CBC Sign Plan after the review and recommendation of the La Grange Design Review Commission as provided in Subsection J of this Section 11-110. The Village Manager may confer with the applicant before determining whether to approve a CBC Sign Plan. The Village Manager must act on a CBC Sign Plan application within 15 days after receipt of the recommendation of the Design Review Commission unless the applicant agrees in writing to a longer time period. The decision of the Village Manager will be final.
- C. Purpose and Intent. The purpose of a CBC Sign Plan is to create a unified plan for all exterior signs for a particular building. The authority in Subsection I of this

caused by government actions, strikes, material shortages, or acts of God, and without any contributing fault by the nonconforming user and (b) a period of vacancy of a space resulting from the departure of a nonconforming use and the inability of the owner of the structure to lease the vacant space despite the owner's diligent and continuous efforts to do so.

12-104 NONCONFORMING STRUCTURES

- A. Authority to Continue. Any nonconforming structure that is devoted to a use that is permitted in the zoning district in which it is located may be continued so long as it remains otherwise lawful, subject to the restrictions in Subsections B through D of this Section and Subsection D of Section 12-101 of this Code.
- B. Repair, Maintenance, Alterations, and Enlargement. Any nonconforming structure may be repaired, maintained, altered, or enlarged; provided, however, that no such repair, maintenance, alteration, or enlargement shall either create any additional nonconformity or increase the degree of the existing nonconformity of all or any part of such structure. The vertical or horizontal extension of an existing exterior wall of a single family detached dwelling that is nonconforming with respect to a minimum required yard will not be considered to increase the degree of that nonconformity so long as the extension does not encroach further into the required yard.
- C. Moving. No nonconforming structure shall be moved in whole or in part, for any distance whatsoever, to any other location on the same or any other lot unless the entire structure shall thereafter conform to the regulations of the zoning district in which it is located after being moved.
- D. Damage or Destruction. Any nonconforming structure that is damaged or destroyed, by any means not within the control of the owner thereof, to any extent, may

- B. When used in this Code, the following terms shall have the meanings herein ascribed to them:

BASEMENT. A portion of a structure located partly underground but having less than half its clear floor to ceiling height over more than half of its floor area below grade.

BAY WINDOW. A large window or set of windows of one or more stories in height protruding from the outer wall of a house and creating a recessed space within the house.

BERM. A hill or contour of land that acts as a visual barrier between a lot and adjacent properties, alleys, or streets.

BLOCK. A tract of land bounded by streets or by a combination of streets, public lands, railroad rights-of-way, waterways, or boundary lines of the Village.

BOARD OF APPEALS. The Zoning Board of Appeals of the Village. See Section 13-102 of this Code.

BOARD OF TRUSTEES. The President and the Board of Trustees of the Village of LaGrange.

BOUTIQUE. A small retail shop that specializes in a particular product such as women's clothes, food, or wine, for example.

BREW PUB. An establishment where beer is brewed or manufactured primarily for distribution and consumption in an adjoining full-service restaurant.

BUFFERING. Any means of protecting a parcel from the visual or auditory effects of an adjacent use. Buffering may include, but is not limited to, berming, fencing, landscaping, setbacks, or open spaces.

BUILDING. Any structure designed or intended for the support, enclosure, shelter, or protection of persons, animals, or property.

BUILDING, ACCESSORY. See Section 9-101 of this Code.

BUILDING CODE. The Building Code of the Village of LaGrange.

BUILDING COVERAGE. The percentage of a lot's area covered, whether at grade or above or below grade, by any portion of a building or structure, including without limitation porches, except the following: (a) The only portions of eaves on a single family detached dwelling that are included in the calculation of building coverage are those portions that extend within three feet of any lot line;

(b) a swimming pool built entirely at and below grade is not included in the calculation of building coverage; and (c) a deck is not included in the calculation of building coverage. See also Subsection 16-102I for the definition of "Impervious Surface," Subsection 16-102L for the definition of "Lot Coverage," and Subsection 16-102D for the definition of "Deck."

BUILDING DEPTH. The longest straight line that can be drawn through a structure, from one end to the other end, substantially parallel to the side or corner side lot lines of the lot on which it is located.

BUILDING, DETACHED. A building surrounded entirely by open space.

BUILDING HEIGHT. See Subsection 16-102H for "Height."

BUILDING LINE. The average distance between a lot line and the exterior wall of the principal structure facing that lot line. The building line is drawn parallel to the lot line at the average distance from the lot line of the exterior wall.

BUILDING OR STRUCTURE FRONT. Except as provided in Subsection 16-102H of this Section, that exterior wall of a building or structure facing the front lot line of the lot on which it is located.

BUILDING, PRINCIPAL. A building in which is conducted the principal use of the lot on which the building is situated.

BUILDING WIDTH. The longest straight line that can be drawn through a structure, from one side to the other side, parallel to the front lot line.

BULK AND SPACE REGULATIONS. The regulations of this Code pertaining to the permissible or required height, volume, area, floor area, floor area ratio, minimum lot area and dimensions, building coverage, lot coverage, and usable open space applicable to uses and structures. The term does not include yard requirements.

BULLETIN BOARD SIGN. See Section 11-105 of this Code.

BUSINESS DISTRICT. Any district whose designation begins with the letter "C," as set forth in Section 2-101 of this Code.

BUSINESS SIGN. See Section 11-105 of this Code.

BUSINESS USE OR PURPOSE. Any use permitted in a business district.

COMMERCIAL FOOD PREPARATION FACILITY. Any retail establishment that rents, or otherwise makes available, commercial-grade kitchen space within the establishment for use by persons or entities for food preparation for any purpose, including without limitation retail sale, catering, personal use, temporary extra production capacity, menu planning, training, taste testing, product development, food packaging, or food storage. A commercial food preparation facility in the I-1 Light Industrial District is not required to have a retail use on the premises.

COMMERCIAL USE OR PURPOSE. Any use permitted in a commercial district.

COMPLETELY ENCLOSED BUILDING. A building separated on all sides from the adjacent open area, or from other buildings or structures, by a permanent roof and by exterior walls or party walls, pierced only by windows or doors normally provided for the accommodation of persons, goods or vehicles. However, a parking structure that has less than 50 percent of its outer wall space open but that does not allow any parked vehicle within said structure to be seen from the exterior thereof shall be considered a completely enclosed building.

COMPREHENSIVE PLAN. See Subsection 2-105B of this Code.

CONGREGATE HOUSING. Any use of a dwelling unit for the habitation by persons, whether adults or minors, who do not constitute a family and who are suffering from a handicap as defined in, or judicially construed to be covered by, the United States Fair Housing Act, 42 U.S.C. § 3602(h)(1), as amended from time to time, or from a disability or impairment that the Board of Trustees determines, in its sole and absolute discretion, is similar to, but does not fall within said definition of, a handicap, together with care givers and staff. The following are specifically excluded from this definition: living arrangements that serve as an alternative to incarceration, hospitals and clinics, boarding houses, convalescent homes, homes for the aged, and similar facilities.

CONSTRUCTION SIGN. See Section 11-105 of this Code.

CORNER LOT. See Subsection 16-102L of this Section.

CRAFT BREWERY. A small-production beer manufacturing facility operated in accordance with Illinois law regarding production limits.

CRAFT DISTILLERY. A small-production facility in which alcoholic liquors are made by distillation in accordance with Illinois law regarding production limits.

CUL-DE-SAC. A minor street having one end open and one end permanently terminated by a vehicular turn-around.

CURB LEVEL. The street curb height at the mid-point of a lot line. Where no curb exists, the elevation of the crown of the street at the midpoint of the lot line shall be deemed to be the curb level.

- D. When used in this Code, the following terms shall have the meanings herein ascribed to them:

DAY CARE. Daytime care or instruction of children away from their own homes by a person other than a relative, whether or not for compensation or reward.

DAY CARE HOME. A place providing day care for children and being operated as a home occupation.

DECK. A structure attached to any dwelling unit that is designed and intended for the support of persons; that is made of wood; that has no permanent cover or canopy; that is constructed on piers and without continuous foundation or footings; and that has no part extending above the floor level of the first story of such dwelling, excluding any basement; provided, however, that protective, decorative, or ornamental appurtenances such as hand railings, benches, and the like may extend to a height of 42 inches above such floor level.

DEDICATION. The designation of land for a public use by the owner thereof.

DENSITY. The number of persons, families, or dwelling units or the amount of gross floor area in a building, on a lot, or in a development.

DENSITY, GROSS. The density of a development divided by the gross area of the development.

DENSITY, NET. The density of a development divided by the net area of the development.

DEPTH OF LOT. See Subsection 16-102L of this Section.

DESIGN REVIEW COMMISSION. The Design Review Commission of the Village of LaGrange. See Section 13-104 of this Code.

- M. When used in this Code, the following terms shall have the meanings herein ascribed to them:

MAJOR AUTOMOBILE REPAIR. See Subsection 16-102A of this Section.

MARQUEE OR CANOPY. A roof-like structure of a permanent nature that projects from the wall of a building.

MARQUEE SIGN. See Section 11-105 of this Code.

MEDICAL CANNABIS DISPENSARY. A medical cannabis dispensing organization as defined in the Illinois Compassionate Use of Medical Cannabis Pilot Program Act.

MEMORIAL GARDEN. A parcel of landscaped ground used for the burial of cremated human remains directly into the earth.

MEMORIAL SIGN. See Section 11-105 of this Code.

~~MICROBREWERY. A commercial enterprise producing beer or malt beverages only, on the premises, for sale to importing distributors and distributors and to customers for consumption.~~

MINIMUM LOT AREA. See Subsection 16-102L of this Section.

MINOR AUTOMOBILE REPAIR. See Subsection 16-102A of this Section.

MORE RESTRICTIVE DISTRICT. See Section 2-102 of this Code.

MOTEL. An establishment that provides services similar to a hotel but that is designed to attract primarily automobile transients and that has individual entrances from the outside of the building for at least 25 percent of the dwelling or rooming units located therein.

MOVING SIGN. See Section 11-105 of this Code.

MULTIPLE FAMILY DWELLING. See Subsection 16-102D of this Section.

MUNICIPAL CODE. The La Grange Code of Ordinances.

- S. When used in this Code, the following terms shall have the meanings herein ascribed to them:

SATELLITE RECEIVING ANTENNA. See Subsection 16-102A of this Section and Section 9-101 of this Code.

SCREENING. A structure erected or vegetation planted to conceal an area from view.

SEAT WALL. A wall on or abutting a deck, patio, or distinct landscape feature, designed for seating and not exceeding 22 inches in height at any point.

SENIOR CITIZEN HOUSING. A dwelling unit in a dwelling:

- (a) constructed, maintained, and operated for the exclusive occupancy by: (i) persons who are at least 62 years of age; (ii) persons who are under a disability or are handicapped as determined by the regulations of the United States Department of Housing and Urban Development; or (iii) two or more persons, one of whom meets the occupancy criteria stated in (i) or (ii): provided, however, that not more than one dwelling unit in such dwelling may be occupied by a resident manager who does not meet the aforesaid occupancy criteria; and
- (b) that complies with such special construction standards that may from time to time be imposed on dwellings constructed and maintained pursuant to the United States Housing Act of 1937 by federal statute or regulation and such additional special construction standards for Senior Citizen Housing as the Board of Trustees may, from time to time, approve by ordinance or resolution; and
- (c) that may provide communal eating facilities for the exclusive use of the aforesaid occupants and their occasional guests.

SETBACK. The minimum horizontal distance between a specified lot line, measured at a right angle to such lot line, and the nearest point of a building or structure.

- SHORT-TERM RENTAL HOUSING. A dwelling that is offered or otherwise available for occupancy by a person or persons other than the owner for any period of time less than 30 days, regardless of the form of rent or other consideration. Short-term rental housing is not a single family detached dwelling

and is not permitted in any single family residential district.

SIDE LOT LINE. See Subsection 16-102L of this Section.

SIDEWALK, ENTRY. The sidewalk on private property serving as the principal means of pedestrian access to the lot, typically leading from the sidewalk on adjacent public-right-of-way to the front entry of the building on the lot, and typically traversing the front yard or corner side yard.

SIDE YARD. See Subsection 16-102Y of this Section.

SIDE YARD LINE. See Subsection 16-102Y of this Section.

SIGHT TRIANGLE. See Subsection 16-102C for "Clear Sight Area," and Subsection 16-102D for "Driveway Clear Sight Area."

SIGN. Any object, device, display, or structure, or part thereof, situated outdoors or indoors, which is used to advertise, identify, display, direct, or attract attention to an object, person, institution, organization, business, product, service, event, or location by any means, including words, letters, figures, designs, symbols, fixtures, colors, illumination, or projected images. For definitions of particular functional and structural types of signs, see Section 11-105 of this Code.

SIGN, NONCONFORMING. Any sign that fails to conform to the regulations of Sections 11-108 and 11-109 of this Code.

SIGN WITH BACKING. Any sign that is displayed upon, against, or through any material or color surface or backing that forms an integral part of such display and differentiates the total display from the background against which it is placed.

SIGN WITHOUT BACKING. Any sign other than a sign with backing.

SINGLE FAMILY ATTACHED DWELLING. See Subsection 16-102D for "Dwellings, Single Family Attached."

SINGLE FAMILY DETACHED DWELLING. See Subsection 16-102D for "Dwellings, Single Family Detached."

SITE PLAN APPROVAL. See Section 14-402 of this Code.

SMOKE. Small gas-borne particles other than water that form a visible plume in the air.

- T. When used in this Code, the following terms shall have the meanings herein ascribed to them:

TASTING ROOM. A room accessory to a Craft Brewery or a Craft Distillery in which food and the products produced in the brewery or distillery are offered to the public.

TEMPORARY SIGN. See Section 11-105 of this Code.

TEMPORARY STORAGE CONTAINER. Any sort of portable self-storage container delivered to a property to store belongings for a limited period of time. Temporary storage containers are sometimes known as "PODS" (portable on-demand storage containers).

TEMPORARY USES. See Section 9-103 of this Code.

TRELLIS. See Subsection 16-102A for "Arbor."

TWO FAMILY DWELLING. See Subsection 16-102D for "Dwelling, Two Family."

- W. When used in this Code, the following terms shall have the meanings herein ascribed to them:

WALL SIGN. See Section 11-105 of this Code.

WARNING SIGN. See Section 11-105 of this Code.

WHOLESALE TRADE. A business engaged in the sale of commodities in quantity, usually for resale or business use chiefly to retailers, other businesses, industries, and institutions rather than to the ultimate consumer.

WIDTH OF LOT. See Subsection 16-102L for "Lot Width."

WINDOW SIGN. See Section 11-105 of this Code.

WINE AND BEER BOUTIQUE. A retail establishment specializing in the sale of wine and, optionally, craft beer as its primary stock-in-trade. Wine and Beer Boutiques may not sell spirits.