

HARRISBURG TOWNSHIP
PARK DISTRICT
INDEPENDENT ACCOUNTANT'S
REPORT ON APPLYING
AGREED-UPON PROCEDURES

FILED

DEC 15 2023

[Signature]
COUNTY CLERK & RECORDER
SALINE COUNTY

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Meyer & Associates CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT

-1-

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INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

Harrisburg Township Park District
921 W. Poplar St.
Harrisburg, IL 62946

Dear Board Members:

We have performed the procedures enumerated below to the District's records for the OSLAD Grant Agreement (OS-22-2192) signed by the Harrisburg Township Park District on September 21, 2022. The District's management is responsible for compliance with the terms and conditions of the signed grant agreement.

Harrisburg Township Park District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with the terms and conditions of the signed grant agreement. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

A. **Procedure:**

Verified that all contracts listed on the schedule were for work germane to the scope of the approved OSLAD project as described on the signed Project Agreement and any amendments thereto, and, with the exception of project professional services (A/E) contracts, were executed after the project start date indicated on the signed Project Agreement. Identify and report any exceptions.

Finding:

There were no exceptions.

B. **Procedure:**

With the exception of Professional Services (A/E) contracts, we verified that the local project sponsor (grantee) has complied with applicable state statutes and applicable local ordinances concerning bidding requirements for construction contracts, and equipment/material purchases. Identify and report any exceptions.

Finding:

There were no exceptions.

C. **Procedure:**

Verified that all publicly bid construction and material/equipment purchase contracts executed for the project were awarded to the low bidder. Identify and report any exceptions and attach written justification from local project sponsor (grantee) for their awarding any contract to someone other than the low bidder.

Finding:

There were no exceptions.

D. **Procedure:**

Verified that all change orders to the construction and material/equipment purchase contracts are germane to the approved OSLAD project scope and that any change orders of \$10,000 or more were approved by IDNR. Identify and report any noted exceptions and attach a copy of any change order noted as an exception.

Finding:

There were no exceptions.

E. **Procedure:**

We sampled a 100% of the project expenditures listed on the "Schedule of Expenditures" and traced to the local project sponsor's accounting record system and verify the costs are germane to the project scope and, with the exception of project professional services (A/E fees), were incurred during the project period specified on the signed Project Agreement. Identify and report any noted exceptions.

Finding:

There were no exceptions.

F. **Procedure:**

If Force Account labor (use of project sponsor's own staff to complete project construction) is listed/claimed on the "Schedule of Expenditures", sample a minimum of 20% of the listed Force Account labor charges (minimum 35% of FA labor value) to determine if the charges are allowable and germane to the project scope AND can be traced to supporting Project Sponsor time keeping records. Identify and report any unsupported charges.

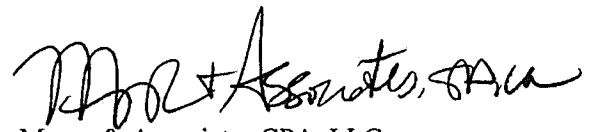
Finding:

Force Account labor was not claimed. Accordingly, there were no exceptions.

We were engaged by Harrisburg Township Park District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the terms and conditions of the signed grant agreement. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Harrisburg Township Park District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Harrisburg Township Park District and the Illinois Department of Natural Resources and is not intended to be and should not be used by anyone other than those specified parties.



Meyer & Associates CPA, LLC
Certified Public Accountant
December 13, 2023

ATTACHMENT C

Schedule of Project Expenditures

Grant Project #: OS-22-2192

Vendor/Contractor Name	Project Element	Invoice Date and Number	Invoice Amount	Payment Check #	Amount	Amount Claimed for Grant Reimbursement	Total Reimbursement Amount
Professional Services (A/E) Subtotal:							\$0.00
Segler Concrete Finishing	Conc. Sidewalk	OSLAD4523 4/5/2023	\$99,530.00	102	\$99,530.00	\$99,530.00	\$99,530.00
PlayPower LT Farmington	Playground & Surface	1400275242 9/19/2023	\$339,994.95	103	\$339,994.95	\$282,853.00	\$282,853.00
Publicly Bid Contracts Subtotal:							\$382,383.00
BSN Sports	ADA Bleachers	920223732 1/13/2023	\$10,617.00	101	\$10,617.00	\$10,617.00	\$10,617.00
Non-Bid Contracts Subtotal:							\$10,617.00
In-House "Force Account" Material/Supplies Subtotal:							\$0.00
Meyer & Associates CPA, LLC	Audit	3142 11/28/2023	\$3,025.00	104	\$3,025.00	\$3,000.00	\$3,000.00
CPA Subtotal:							\$3,000.00
"Other" Category Subtotal:							\$0.00
(Force Account Labor) Employee Name or Code #	Job Description	Hours Claimed (1)	Hourly Wage		Total Wages	Amount Claimed for Grant Reimbursement	
In-House "Force Account" Labor Subtotal:							\$0.00
TOTAL PROJECT REIMBURSEMENT FOR THIS BILLING							\$396,000.00
TOTAL PROJECT EXPENDITURE FOR THIS BILLING:							\$453,166.95

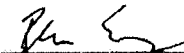
(1) Taken from Project Sponsor's time allocation records (time sheets)

I hereby certify that the costs shown on this "Schedule of Project Expenditures" are true and correct and based on actual expenditures by the Project Sponsor for the referenced OSLAD project; and that the costs are in accordance with provisions of the Illinois OSLAD grant program (17 IL Adm Code 3025).

CERTIFIED BY:

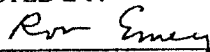
Blake Emery, Executive Director - December 1, 2023

Name, Title & Date



Signature of Chief Administrator/Elected Official

ATTESTED BY:



(Signature of local agency's chief fiscal officer) Ron Emery, Secretary/Treasurer - December 1, 2023

Note: This form should show **all project expenditures** including ones for the professional services contracts and the publicly bid contracts shown on Attachment B. The billing total on this page should match the "Total" amount on the Project Billing Form.



December 13, 2023

Meyer & Associates CPA, LLC
1800 W. Boulevard St.
Marion, IL 62959

In connection with your engagement to apply agreed-upon procedures to the District's records for the OSLAD Grant Agreement we confirm, to the best of our knowledge and belief, the following representations.

- 1) We acknowledge that we are responsible for compliance with all terms and conditions in the signed grant agreement.
- 2) We have provided you with all relevant information and access under the terms of our agreement.
- 3) We have disclosed to you that there are not any known matters contradicting our compliance with the terms and conditions of the signed grant agreement.
- 4) We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the terms and conditions of the grant agreement, including communications received between the signed date of the grant agreement, September 22, 2022 and the date of your report, December 13, 2023.
- 5) We are not aware of any material misstatements in the records for the OSLAD Grant Agreement.
- 6) We have disclosed to you all known events subsequent to the date of the signed grant agreement, September 22, 2022 to the date of this letter and the date of your report, December 13, 2023, that would have a material effect on the District's compliance with the terms and conditions of the grant agreement.
- 7) We acknowledge that the Illinois Department of Natural Resources prescribed the Agreed-Upon Procedures in its Implementation and Billing Requirements Guide that was distributed to us during the grant acceptance process.

BLAKE EMERY
Executive Director

