



REGULAR SCHEDULED MEETING
September 16, 2019
7:00 p.m.

AGENDA

Call to Order

Roll Call

Hearing of Guests:

Reading of Minutes: Regular Scheduled Meeting – August 19, 2019

Claims and Accounts

Treasurer's Report and Superintendent of Finance Report

Approval of the Agenda

CORRESPONDENCE

OLD BUSINESS

Lions Tennis Court Proposal

Peterson Property Upkeep and Demolition

Fabyan Soccer Fields Amendment to License Agreement & Goal Safety/Education Policy

COMMUNICATIONS

STAFF REPORTS

Manager of Peck Farm Park Interpretive Center

Superintendent of Parks and Properties

Superintendent of Recreation

NEW BUSINESS

Audit FY 2018-2019

Vision and Value Statement

Winding Creek Land/Cash

Safety Report Review

Before & After School Program Annual Report

Environmental Report Card Update

EXECUTIVE SESSION

Land Acquisition – (5ILCS 120/2 (c) (5)) –

Personnel- (5ILCS 120/2 (c) (1)) - *Not Anticipated*

Litigation – (5ILCS 120/2 © (11)) –

ADJOURN

GENEVA PARK DISTRICT
REGULAR SCHEDULED MEETING MINUTES
August 19, 2019
7:00 p.m.

CALL TO ORDER

Vice President Frankenthal called the meeting to order at 7:00 p.m. This meeting was held at the Peck Farm Park Orientation Barn.

ROLL CALL

Vice President Frankenthal called for the roll. Vice President Frankenthal, Commissioner Cullen, Commissioner Lenski and Commissioner Moffat answered present. President Vanderveen answered present, (remotely via telephone).

Staff members present were Executive Director Sheavoun Lambillotte, Administrative Assistant Brynn Pattermann, Supt. of Recreation Nicole Vickers (arrived at 7:25pm), Supt. of Parks & Properties Jerry Culp, Supt. of Finance & Personnel Christy Powell, Manager of Peck Farm Park Trish Burns, Recreation/Aquatic Supervisor Sarah Sielisch and Friendship Station Preschool Instructor Cindy Stuewe.

Guests: Michelle Kelly, Upland Design.

Press: None

HEARING OF GUESTS

Executive Director Lambillotte, congratulated and thanked Friendship Station Preschool Instructor Cindy Stuewe for 20 years of service. Commissioner Lenski shared some nice words about his children's experience with Friendship Station Preschool Instructor Cindy Stuewe and thanked her for her service. Friendship Station Preschool Instructor Cindy Stuewe thanked the Board and staff for the opportunity and for the many years of support.

READING OF MINUTES

Commissioner Moffat made a motion to approve the Regular Scheduled Meeting Minutes of July 15, 2019 as presented. Commissioner Lenski seconded. All ayes. Motion carried.

CLAIMS AND ACCOUNTS

Commissioner Moffat made a motion to approve the claims and accounts as presented. Commissioner Lenski seconded. All ayes. Motion carried.

TREASURER'S REPORT AND SUPERINTENDENT OF FINANCE REPORT

Superintendent of Finance & Personnel Christy Powell reviewed the July financial reports. In regards to the revenue and expenditures financial report we are 25% of the way through the year and we are on target. The audit is complete and will be presented to the board in September. Supt. Powell discussed the LED lighting conversion and the positive impact it has had for the district. The electric utility cost is down 11% from last year at Sunset Community Center and the Stephen D. Persinger Recreation Center. Commissioner Lenski made a motion to approve the Treasurer's Report and Superintendent of Finance Report as presented. Commissioner Moffat seconded. All ayes. Motion carried.

APPROVAL OF THE AGENDA

Commissioner Lenski made a motion to approve the agenda as presented. Commissioner Moffat seconded. All ayes. Motion carried.

CORRESPONDENCE

Press clippings from the past month were passed round. Executive Director Lambillotte asked for suggestions to recognize John Burns for his 25 years of service on the board.

OLD BUSINESS

PECK NORTH TRAIL PROJECT UPDATE

The OSLAD grant funding has been formally approved by IDNR. Michelle Kelly from Upland Design presented the final design plans for the Peck Farm North trail project. Many of the features were shown on a power point presentation by Michelle Kelly.

LIBRARY PLAYGROUND UPDATE

Executive Director Lambillotte shared that the Open House for the Library Park is scheduled to take place on Sept 10th for the public's review of the 3 playground designs. Michelle Kelly from Upland Design presented the proposed design plans for Library Park. Some discussion and suggestions were made about possible options for future playground renovations.

COMMUNICATIONS

Annual maintenance and a thorough cleaning of the Sunset Community Center and Stephen D. Persinger Recreation Center is underway and moving along smoothly.

Staff have completed the mission, vision and values statements for the district and will present them to the board for review in September.

A date for the Capital Planning Meeting needs to be set.

While the spray ground at sunset has been a huge hit with our visitors, the condition of the colored concrete is a concern. Staff is working with the Architect and the contractor to come up with solutions to rectify the issue this fall/spring.

Staff has been working on finalizing design plans for phase 3 of the Sunset Racquetball and Fitness Center renovations which will include the redesign of the racquetball courts, garage and front entrance.

A meeting was held with Williams Architects to discuss the third phase of SRFC, the sunset bathhouse renovation and the mini golf hut project.

Staff is putting together an employee task force to work on ideas for projects, programs and events that will strengthen the communication and organizational culture of the district.

A Park District Foundation Autumn Fair planning meeting was held last week and work continues in preparation for the event on September 21th. Board members were asked who would be in attendance.

FUTURE MEETINGS

GPD Foundation Regular Meeting	September 17	7:00 p.m.
GPD Board Regular Meeting	September 16	7:00 p.m.

STAFF REPORTS

SUPERINTENDENT OF PARKS AND PROPERTIES

Supt. of Parks & Properties Jerry Culp presented his report. Mowing has finally slowed so staff has been very busy aerating and over seeding throughout the parks. Staff has completed putting together and placing 10 sets of bleachers. Baby changing stations have been installed at Wheeler Park. A new ADA drinking fountain was installed at Moore Park. The parks department has worked with the recreation department to make sure summer events have gone smoothly. Staff recently installed on deck circles near the dugout at Bob Cox Field. Staff has also completed

rebuilding pitchers mounds at Peck Ballfields. A fall soccer meeting took place last week and plans to rent out the Burgess Soccer fields were discussed. Signage will go up at certain ball fields to inform residents of the natural weed kill that is being used to remove the weeds in the infield areas. Staff has reduced the amount of chemicals used by 20% this year. Vice President Frankenthal asked if the natural weed killer will kill the turf. Supt. Culp explained that staff are using the product in the infield areas where no turf exists. Commissioner Cullen mentioned a couple areas of concern at Marjorie Murray Park. Supt. Culp is planning to visit Marjorie Murray Park to thoroughly look over and address any issues or concerns.

SUPERINTENDENT OF RECREATION

Supt. of Recreation Nicole Vickers reviewed her report. Both facilities are undergoing their annual cleanings. Fall registration is underway and we are currently working on our winter brochure. The summer events are coming to a close and they were extremely successful. Safety audits are complete. Mill Creek Pool has closed and Sunset Pool will be moving to shortened hours with school starting. Moore Spray Park will remain open through September on the weekends if the weather continues to hold up. Revenues for the pools increased thanks to the warm weather and the two Flash Sale promotions in July. Mini golf revenues are up this year. Commissioner Cullen complimented the pool staff on their announcements and communication this year through the PA system.

MANAGER OF PECK FARM PARK INTERPRETIVE CENTER

Manager of Peck Farm Park Trish Burns reviewed her report. V3 and staff have been focusing on removing invasive plants around Peck Farm Park. Autumn Fair will be on Saturday, September 21st from 11 AM-3 PM. This year the Geneva Park District Foundation members have decided to sell beer at the Autumn Fair Event as an additional means of revenue. Our Day in The Park and Back to School Fest events went great and were both well attended. Planning for the Earth Day 50 parade is underway. The Butterfly House will be closing on Sept 21st after the Autumn Fair Event. Donations for the Butterfly House are up this year compared to last.

NEW BUSINESS

AUDIT TRANSFER – RESOLUTION #2019-06

Supt. of Finance & Personnel Christy Powell stated that at the end of each fiscal year, the District transfers a portion of any surpluses remaining for the year from the General and Recreation Fund to the Capital Fund in the form of an Audit transfer. She reviewed the breakdown of the \$800,000 transfer highlighting different projects the funds will be used for with the remaining funds going into the individual funds' respective fund balance. Commissioner Moffat made a motion to approve the Audit Transfer Resolution #2019-06 authorizing transfer of unexpended funds. President VanderVeen seconded. A roll call vote was taken. Cullen-aye, Frankenthal-aye, Lenski-aye, Moffat-aye and VanderVeen-aye. Five ayes. Motion carried.

SURPLUS PROPERTY DISPOSAL RESOLUTION #2019-07

The resolution grants the park district formal permission to dispose of surplus property. The property is often traded in for replacement vehicles or equipment, auctioned off, or simply disposed of. Commissioner Lenski made a motion to approve the Surplus Property Disposal Resolution #2019-07 as presented. Commissioner Moffat seconded. A roll call vote was taken. Cullen-aye, Frankenthal-aye, Lenski-aye, Moffat-aye and VanderVeen-aye. Five ayes. Motion carried.

KANE CO LAND/CASH RESOLUTION #2019-08

The resolution allows the district to receive land/cash from Kane County. The cash is for the row homes Shodeen Inc. is building near the Mill Creek Pool Property in south Mill Creek. The application, the IGA and Resolution #2019-08 all need to be executed in order to have the funds released to the Park District. Commissioner Lenski made a motion to approve the Kane Co Land/Cash Resolution # 2019-08 as presented. Commissioner Moffat seconded. A roll call vote was taken. Cullen-aye, Frankenthal-aye, Lenski-aye, Moffat-aye and VanderVeen-aye. Five ayes. Motion carried.

IGA – FOX RIVER LEASE RENEWAL

As a matter of housekeeping, the lease with IDNR for the Old Mill Park Property is currently up for renewal. Commissioner Lenski made a motion to approve the IGA for the Fox River Trail Renewal to expire in 2025.

Commissioner Moffat seconded. A roll call was taken. Cullen-aye, Frankenthal-aye, Lenski-aye and VanderVeen-aye. Five ayes. Motion carried.

2019 PAVING BID RESULTS

Supt. Culp reviewed the bid results for the 2019 Paving Projects recommending that the bid from Prime Construction be accepted. After discussion regarding the alternates, Commissioner Moffat made a motion to approve Prime Construction's bid in the amount of \$278,525.00 (base bid of \$213,625 plus \$64,900 for the alternates) as presented. Commissioner Cullen seconded. All ayes. Motion carried.

FABYAN SOCCER FIELDS AMENDMENT TO LICENSE AGREEMENT & GOAL SAFETY/EDUCATION POLICY

The Kane County Forest Preserve District has asked to revise the license agreement to include the soccer goal safety and education policy. Park District staff and counsel are in agreement that this is the best practice and recommend moving forward with the revision. Commissioner Moffat suggested changing the renewal date until 2025, making this good for an additional 5 years instead of renewing again in 2020. After discussion, Commissioner Moffat made a motion to approve the Fabyan Soccer Fields Amendment to License Agreement with the date change and the Goal Safety/Education as presented. Commissioner Cullen seconded. All ayes. Motion carried.

EXECUTIVE SESSION

At 8:41 p.m. Commissioner Moffat made a motion to enter into Executive Session for the purpose of discussing Land Acquisition. Commissioner Lenski seconded. All ayes. Motion carried.

The board returned to the regular meeting at 9:25 p.m.

ADJOURN

Commissioner Lenski made a motion to adjourn the meeting at 9:25 p.m. Commissioner Moffat seconded. All ayes. Motion carried.

Secretary

Submitted By: Sheavoun Lambillotte / Brynn Pattermann

DATE: 09/11/19
TIME: 09:51:55
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091119

CONSTRUCTION PAID

PAGE: 1

FROM CHECK # 115015 TO CHECK # 115024

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
115015	BLOOMING COLOR	HH REPLACED SAFTEY SIGNAGE	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	197.61
			CHECK TOTAL	197.61
115016	CHASE CARD SERVICES	BAGS,CLIPPERS,SPRAYERS	CONSTRUCTION / CAPITAL IMPROV. / LANDSCAPING &	673.28
		VACUUM HEAD (2)	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,234.76
		PIPE STANDS-SCC ROOF PROJ	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	663.16
		COMM GARDEN SHELTER DRAWINGS	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	487.50
			CHECK TOTAL	3,058.70
115017	D & J LANDSCAPE INC.	CLOVER HILLS PK PROJECT	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	66,723.00
			CHECK TOTAL	66,723.00
115018	ILL. DEPT. OF NATURAL RESOURCE	FOX RIVER LEASE RENEWAL	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	220.00
			CHECK TOTAL	220.00
115019	NOVA COMMUNICATIONS, INC.	2-PHONES PFP MAINT	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	350.00
			CHECK TOTAL	350.00
115020	REHM ELECTRIC SHOP INC.	HARRISON TENNIS CRT LIGHT RPR	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,818.23
			CHECK TOTAL	1,818.23
115021	TEAM REIL, INC.	WATER FEATURE SHELL REPLACEMNT	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	619.00
			CHECK TOTAL	619.00
115022	RM CONSTRUCTION LLC	PFP BARN SIDING REPLACED/PAINT	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	18,400.00
			CHECK TOTAL	18,400.00
115023	V3 CONSTRUCTION GROUP LTD	PFP INVASIVE REMOVAL PAYMENT#4	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	2,000.00
			CHECK TOTAL	2,000.00
115024	WILLIAMS ASSOCIATES ARCHITECTS	PFP RESTROOM PROJECT	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	396.23
		SCC ROOF & HVAC PROJECT	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	4,257.51
			CHECK TOTAL	4,653.74
			WARRANT TOTAL	98,040.28

DATE: 09/11/19
TIME: 16:27:07
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091119

CONSTRUCTION UNPAID

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FROM CHECK # 115025 TO CHECK # 115029

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
115025	BLACK LINE FOX VALLEY LLC	ANNUAL COMPUTER REPLACEMENT	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	3,749.04
		BLACK LINE BACKUP STORAGE	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	602.00
			CHECK TOTAL	4,351.04
115026	BSN SPORTS-SPORTS SPLY GROUP	SOCCER GOALS-BURGESS FIELD	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	1,784.93
			CHECK TOTAL	1,784.93
115027	D & J LANDSCAPE INC.	CLOVER HILLS PK PROJECT PAY #2	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	66,723.00
			CHECK TOTAL	66,723.00
115028	MALCOR ROOFING OF ILLINOIS,INC	SCC ROOF PROJ PHASE II-PAY #2	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	287,145.00
			CHECK TOTAL	287,145.00
115029	PRIME CONSTRUCTION	SPRC PAVING PROJECT	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	79,380.00
			CHECK TOTAL	79,380.00
			WARRANT TOTAL	439,383.97

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GENEVA PARK DISTRICT
WARRANT NUMBER 091019

GENERAL PAID

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FROM CHECK # 73229 TO CHECK # 73282

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73229	ILLINOIS LIQUOR CONTROL	SPECIAL PERMIT/LICENSE AF	RECREATION / NEW SPECIAL EVENTS	150.00
			CHECK TOTAL	150.00
73230	ABLE PEST CONTROL, INC.	MONTHLY PEST CONTROL SVC	RECREATION / SPRC	105.00
		PEST CONTROL	CORPORATE / PECK FARM	85.00
			CHECK TOTAL	190.00
73231	AT&T	AT&T MINI GOLF INTERNET SVC	RECREATION / MINIATURE GOLF	102.55
			CHECK TOTAL	102.55
73232	AT&T	AT&T WHEELER INTERNET SVC	CORPORATE / PARKS ADMINISTRATION	76.91
			CHECK TOTAL	76.91
73233	ELLIOTT BORTNER	REIMB CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	30.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	25.00
			CHECK TOTAL	55.00
73234	BUTTERFLY DAN'S	PUPA FOR BUTTERFLY HOUSE	CORPORATE / PECK FARM	413.00
			CHECK TOTAL	413.00
73235	TRISH BURNS	REIMB CELL PHONE USAGE	CORPORATE / PECK FARM	50.00
		REIMB MILEAGE	CORPORATE / PARKS ADMINISTRATION	125.00
			CHECK TOTAL	175.00
73236	THE CHILLED PALETTE, INC.	CHILLED PALETTE CLASS 7/12,8/9	RECREATION / YOUTH	392.00
			CHECK TOTAL	392.00
73237	CITY OF GENEVA	CITY WATER/SEWER-SCC	RECREATION / REC ADMINISTRATION	286.54
		CITY WATER/SEWER-SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	668.60
		CITY WATER/SEWER-WHLR MAINT	CORPORATE / PARKS ADMINISTRATION	61.22
		CITY WATER/SEWER-MINI GOLF	CORPORATE / PARKS ADMINISTRATION	110.45
		CITY WATER/SEWER-ISLAND PK	CORPORATE / PARKS ADMINISTRATION	138.19
		CITY WATER/SEWER-WHLR NORTH	CORPORATE / PARKS ADMINISTRATION	59.33
		CITY WATER/SEWER-STH STR FLDS	CORPORATE / PARKS ADMINISTRATION	104.45
		CITY WATER/SEWER-GREENHOUSE	CORPORATE / PARKS ADMINISTRATION	273.80
		CITY WATER/SEWER-RIVER PARK	CORPORATE / PARKS ADMINISTRATION	183.32
		CITY WATER/SEWER-SUNSET POOL	RECREATION / SUNSET POOL	5,101.82
		CITY WATER/SEWER-SPRC	RECREATION / SPRC	823.98

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GENEVA PARK DISTRICT
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FROM CHECK # 73229 TO CHECK # 73282

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73237	CITY OF GENEVA	CITY WATER/SEWER-COMM GARDENS	CORPORATE / COMMUNITY GARDEN	330.78
		CITY ELECTRIC-ISLAND PK	CORPORATE / PARKS ADMINISTRATION	68.89
		CITY ELECTRIC-HARRISON	CORPORATE / PARKS ADMINISTRATION	70.12
		CITY ELECTRIC-JAYCEE PK	CORPORATE / PARKS ADMINISTRATION	18.30
		CITY ELECTRIC-WHLR PK	CORPORATE / PARKS ADMINISTRATION	59.50
		CITY ELECTRIC-WHLR MAINT	CORPORATE / PARKS ADMINISTRATION	1,387.51
		CITY ELECTRIC-PFP HOUSE	CORPORATE / PECK FARM	363.01
		CITY ELECTRIC-PFP MAINT	CORPORATE / PECK FARM	693.88
		CITY ELECTRIC-SCC	RECREATION / REC ADMINISTRATION	18.76
		CITY ELECTRIC-SCC	RECREATION / REC ADMINISTRATION	3,019.18
		CITY ELECTRIC-SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	250.56
		CITY ELECTRIC-SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	1,381.73
		CITY ELECTRIC-POOL	RECREATION / SUNSET POOL	5,686.63
		CITY ELECTRIC-SUNSET BALLFIELD	RECREATION / ADULT SOFTBALL	60.32
		CITY ELECTRIC-SPRC	RECREATION / SPRC	7,528.45
		CITY ELECTRIC-PH38	RECREATION / PLAYHOUSE 38	188.42
			CHECK TOTAL	28,937.74
73238	CITI CARDS	KCCN GRADUATION SUPPLIES	CORPORATE / LEARN FROM THE EXPERTS	267.56
			CHECK TOTAL	267.56
73239	CONSERV FS, INC.	UNLEADED FUEL	CORPORATE / PARKS ADMINISTRATION	1,416.03
		UNLEADED FUEL	RECREATION / REC ADMINISTRATION	157.34
		UNLEADED FUEL	CORPORATE / PARKS ADMINISTRATION	776.47
		UNLEADED FUEL	RECREATION / REC ADMINISTRATION	86.27
			CHECK TOTAL	2,436.11
73240	COMCAST CABLE	COMCAST-PH38	RECREATION / PLAYHOUSE 38	69.95
			CHECK TOTAL	69.95
73241	DEKANE EQUIPMENT CORPORATION	TRACTOR PART SPLYS	CORPORATE / PARKS ADMINISTRATION	56.59
		TRACTOR SPLY PARTS	CORPORATE / PARKS ADMINISTRATION	28.08
			CHECK TOTAL	84.67
73242	DLM: DALE L. MARTIN	CONCESSION SPLYS	RECREATION / SUNSET POOL CONCESSIONS	154.80
			CHECK TOTAL	154.80
73243	DREYER CLINIC, INC.	POOL RANDOM DRUG TESTING	RECREATION / REC ADMINISTRATION	1,365.00
			CHECK TOTAL	1,365.00

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GENEVA PARK DISTRICT
WARRANT NUMBER 091019

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FROM CHECK # 73229 TO CHECK # 73282

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73244	DUNHAM WOODS FARM, INC.	HORSE CAMP INSTR FEE-SESSION 3	RECREATION / YOUTH	750.00
			CHECK TOTAL	750.00
73245	EBY-BROWN	CONCESSION SPLYS	RECREATION / SUNSET POOL CONCESSIONS	87.37
		CONCESSION SPLYS	RECREATION / SUNSET POOL CONCESSIONS	10.75
			CHECK TOTAL	98.12
73246	ELEVATOR TECHNICIANS, INC.	ELEVATOR PRESSURE TEST	RECREATION / SPRC	299.00
			CHECK TOTAL	299.00
73247	GENEVA POOL SERVICE, LLC	POOL CLNING SVC 8/10,8/12,8/14	RECREATION / SUNSET POOL	1,130.00
			CHECK TOTAL	1,130.00
73248	GORDON FLESCH COMPANY, INC.	GORDON FLESCH MONTHLY MAINT	RECREATION / PARK DISTRICT PRESCHOOL	108.00
		GORDON FLESCH MONTHLY MAINT	RECREATION / SPRC	347.37
		GORDON FLESCH MONTHLY MAINT	RECREATION / REC ADMINISTRATION	589.69
		GORDON FLESCH MONTHLY MAINT	CORPORATE / PARKS ADMINISTRATION	393.12
			CHECK TOTAL	1,438.18
73249	CLAIRE GORNICKI	REIMB CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	30.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	70.00
73250	W.W. GRAINGER CORP.	REPLACED PADLOCKS FOR GATES	CORPORATE / PARKS ADMINISTRATION	60.64
		MOORE SPRAYGRND PLUMBING PART	CORPORATE / MOORE SPRAY PARK	14.38
			CHECK TOTAL	75.02
73251	GULF COAST BUTTERFLIES	PUPA FOR BUTTERFLY HOUSE	CORPORATE / PECK FARM	438.70
			CHECK TOTAL	438.70
73252	HAWKINS, INC.	POOL CHEMICALS	RECREATION / MILL CREEK POOL	117.80
		POOL CHEMICALS	RECREATION / SUNSET POOL	771.40
			CHECK TOTAL	889.20
73253	HERSHEY'S CREAMERY CO.	CONCESSION SPLYS	RECREATION / SUNSET POOL CONCESSIONS	93.45
		CONCESSION SPLYS	RECREATION / SUNSET POOL CONCESSIONS	189.39
			CHECK TOTAL	282.84

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GENEVA PARK DISTRICT
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FROM CHECK # 73229 TO CHECK # 73282

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73254	HOME DEPOT CREDIT SERVICE	POWER WASHER	RECREATION / SUNSET RACQUETBALL & FITNESS	113.92
		ANNUAL PLANTS-ISLAND PARK	CORPORATE / PARKS ADMINISTRATION	206.40
		ANNUAL PLANTS-PFP	CORPORATE / PARKS ADMINISTRATION	96.32
			CHECK TOTAL	416.64
73255	JIM HUETSON	REIMB CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	30.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	25.00
			CHECK TOTAL	55.00
73256	IAM SGE	2019 AUDITS COMBINED SITE	RECREATION / SUNSET POOL	3,600.00
			CHECK TOTAL	3,600.00
73257	BETH KEEN	REIMB CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	30.00
			CHECK TOTAL	30.00
73258	SHEAVOUN LAMBILLOTTE	REIMB CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	50.00
			CHECK TOTAL	50.00
73259	LAFARGE AGGREGATES IL INC	BALLFIELD SAND	RECREATION / GIRLS SOFTBALL	20.17
			CHECK TOTAL	20.17
73260	LIFE FITNESS CORP.	EQUIPMENT PART SPLYS	RECREATION / SPRC	91.61
			CHECK TOTAL	91.61
73261	MARTENSON TURF PRODUCTS INC.	BALLFIELD MIX	RECREATION / FIELD MAINTENANCE	1,225.00
			CHECK TOTAL	1,225.00
73262	FRANCOTYP-POSTALIA, INC.	QTRLY POSTAGE METER	RECREATION / REC ADMINISTRATION	24.00
		QTRLY POSTAGE METER	CORPORATE / PARKS ADMINISTRATION	24.00
		QTRLY POSTAGE METER	RECREATION / SUNSET RACQUETBALL & FITNESS	24.00
		QTRLY POSTAGE METER	RECREATION / SPRC	24.00
			CHECK TOTAL	96.00
73263	MENARDS	NEW BUS STORAGE CONTAINER	CORPORATE / PARKS ADMINISTRATION	13.71
		DOOR HANDLE	CORPORATE / PARKS ADMINISTRATION	53.00
		SUMP PUMP	CORPORATE / PECK FARM	119.00
		PVC PIPE, CHECK VALVE	CORPORATE / PECK FARM	18.33
		STAIN & BRUSHES	CORPORATE / PARKS ADMINISTRATION	20.27

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GENEVA PARK DISTRICT
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FROM CHECK # 73229 TO CHECK # 73282

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73263	MENARDS	SPLYS FOR MEMORIAL PLAQUES	CORPORATE / PARKS ADMINISTRATION	11.09
		MURIATIC ACID	CORPORATE / PECK FARM	12.94
		QUALITY BOARD	CORPORATE / PECK FARM	9.20
		RIVER ROCK FOR PROGRAM	CORPORATE / CAMP COYOTE - PF CAMP	2.77
		LADDER HANGER, DRYWALL ANCHORS	CORPORATE / PARKS ADMINISTRATION	48.81
		PLAY SAND	RECREATION / PARK DISTRICT PRESCHOOL	22.50
		MIRROR FOR BUTTERFLY HOUSE	CORPORATE / PECK FARM	5.96
		LAG SCREWS, WASHERS, BOLTS	CORPORATE / PARKS ADMINISTRATION	91.38
		PLUMBING STRUTS	CORPORATE / PARKS ADMINISTRATION	27.08
		PAINT ROLLERS	RECREATION / SUNSET RACQUETBALL & FITNESS	11.67
		ANGLE IRON FOR GARAGE DOOR	CORPORATE / PARKS ADMINISTRATION	43.44
		WASP SPRAY	CORPORATE / PECK FARM	17.34
		OUTDOOR OUTLETS & CONDUIT	CORPORATE / PARKS ADMINISTRATION	56.54
		DETERGENT FOR CLASS PROJECT	CORPORATE / CAMP COYOTE - PF CAMP	5.99
		WIRE, VOLTAGE CABLE	CORPORATE / PARKS ADMINISTRATION	44.38
		HEAVY DUTY PLUG	CORPORATE / PARKS ADMINISTRATION	12.97
		CHEMICAL LINE CONNECTOR	RECREATION / SUNSET POOL	3.59
		DOOR JAMB TRIM	CORPORATE / PARKS ADMINISTRATION	102.44
		RUST STAIN REMOVER	CORPORATE / PECK FARM	6.99
		GLOSS MINWAX, DOOR STOPS	CORPORATE / PECK FARM	41.90
		PAINT & BRUSHES	RECREATION / SUNSET RACQUETBALL & FITNESS	39.96
		SOCKET BIT	CORPORATE / PECK FARM	1.97
		VIBRATION ISOLATOR MAT	CORPORATE / PARKS ADMINISTRATION	10.98
		MISC REPAIR PARTS	CORPORATE / PARKS ADMINISTRATION	83.56
		PRESSURE VACUUM BREAKER	CORPORATE / PARKS ADMINISTRATION	75.45
			CHECK TOTAL	1,015.21
73264	MIDLAND PAPER CORP.	COLOR COPIER PAPER, CARD STOCK	RECREATION / PARK DISTRICT PRESCHOOL	326.00
		COLOR COPIER PAPER, CARD STOCK	RECREATION / REC ADMINISTRATION	197.50
		COLOR COPIER PAPER, CARD STOCK	CORPORATE / PARKS ADMINISTRATION	49.37
		COLOR COPIER PAPER, CARD STOCK	RECREATION / SPRC	49.37
		COLOR COPIER PAPER, CARD STOCK	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	98.76
			CHECK TOTAL	721.00
73265	MIDWEST MECHANICAL	SCC HVAC RPR	RECREATION / SUNSET RACQUETBALL & FITNESS	406.89
			CHECK TOTAL	406.89
73266	NICOR GAS	NICOR-WHLR MAINT	CORPORATE / PARKS ADMINISTRATION	134.92

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73266	NICOR GAS	NICOR-GREENHOUSE	CORPORATE / PARKS ADMINISTRATION	150.76
		NICOR-WHLR HUT	CORPORATE / PARKS ADMINISTRATION	47.14
		NICOR-PFP HOUSE	CORPORATE / PECK FARM	49.60
		NICOR-PFP MAINT	CORPORATE / PECK FARM	55.46
		NICOR-SCC	RECREATION / REC ADMINISTRATION	166.77
		NICOR-SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	95.66
		NICOR-SPRC	RECREATION / SPRC	244.30
		NICOR-POOL	RECREATION / SUNSET POOL	422.87
		NICOR-PFP BARN	CORPORATE / PECK FARM	18.01
		NICOR-PH38	RECREATION / PLAYHOUSE 38	37.19
			CHECK TOTAL	1,422.68
73267	NORTHERN ILLINOIS RAPTOR CTR.	BIRDS OF PREY-BACK SCHOOL EVNT	CORPORATE / PECK FARM GENERAL PROGRAMS	300.00
			CHECK TOTAL	300.00
73268	NORTH AMERICAN CORP	SANITATION SPLYS	CORPORATE / PARKS ADMINISTRATION	664.18
		SANITATION SPLYS	CORPORATE / PECK FARM	360.55
			CHECK TOTAL	1,024.73
73269	CHRISTY POWELL	REIMB CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	50.00
			CHECK TOTAL	50.00
73270	KELLY WALES	REIMB CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
73271	REHM ELECTRIC SHOP INC.	SUNSET TRX RM LIGHTING RPR	RECREATION / SUNSET RACQUETBALL & FITNESS	150.00
		HIGHLAND PK SECURITY LIGHT RPR	CORPORATE / PARKS ADMINISTRATION	216.89
			CHECK TOTAL	366.89
73272	SHOOT90	BASKETBALL CAMP AUGUST 2-4	RECREATION / SPRC GENERAL ATHLETICS	1,710.00
			CHECK TOTAL	1,710.00
73273	STEVE SLIVKA	REIMB CELL PHONE USAGE	CORPORATE / PARKS ADMINISTRATION	30.00
			CHECK TOTAL	30.00
73274	SARAH SIELISCH	REIMB CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	40.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	50.00
			CHECK TOTAL	90.00

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73275	STEVENS STREET PROPERTIES	PH38 MONTHLY RENTAL FEE	RECREATION / PLAYHOUSE 38	1,748.00
		PH38 MONTHLY STORAGE FEE	RECREATION / PLAYHOUSE 38	309.00
			CHECK TOTAL	2,057.00
73276	HANNAH STERRICKER	REIMB CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
73277	SUNSHINE CLEANING SERVICE	PFP HOUSE CLNING SVC-PRO RATED	CORPORATE / PECK FARM	360.00
			CHECK TOTAL	360.00
73278	BUMPER TO BUMPER	BATTERY FOR SCAG MOWER	CORPORATE / PARKS ADMINISTRATION	58.99
			CHECK TOTAL	58.99
73279	TOWN SQUARE PUBLICATIONS	TOWN SQUARE AD-GENEVA CHAMBER	RECREATION / PUBLIC INFORMATION	1,000.00
			CHECK TOTAL	1,000.00
73280	VESSEL, INC.	MULCH-WESTERN AVE SCHOOL	CORPORATE / PARKS ADMINISTRATION	288.00
			CHECK TOTAL	288.00
73281	NICOLE VICKERS	REIMB CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	50.00
			CHECK TOTAL	50.00
73282	CHASE CARD SERVICES	CONFERENCE CHAIR	RECREATION / REC ADMINISTRATION	309.99
		TRADITIONAL CAMP TRIP EXPENSES	RECREATION / TRADITIONAL YOUTH CAMPS	767.75
		TRADITIONAL CAMP PROGRAM SPLYs	RECREATION / TRADITIONAL YOUTH CAMPS	214.40
		TRADITIONAL CAMP TRIP EXPENSES	RECREATION / TRADITIONAL YOUTH CAMPS	1,645.50
		TRADITIONAL CAMP SPLYs	RECREATION / TRADITIONAL YOUTH CAMPS	195.42
		TRADITIONAL CAMP SNACKS	RECREATION / TRADITIONAL YOUTH CAMPS	82.40
		TEEN CAMP TRIP EXPENSES	RECREATION / TEEN EXTREME CAMP	920.00
		SPECIALTY CAMP SPLYs	RECREATION / SPECIALTY CAMPS	726.24
		TRADITIONAL CAMP TRIP EXPENSES	RECREATION / TRADITIONAL YOUTH CAMPS	495.30
		TRADITIONAL CAMP SPLYs	RECREATION / TRADITIONAL YOUTH CAMPS	187.89
		TRADITIONAL CAMP SNACK SPLYs	RECREATION / TRADITIONAL YOUTH CAMPS	57.34
		KZ WILLIAMSBURG-PROGRAM SPLYs	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	367.51
		POOL SIGNAGE	RECREATION / SUNSET POOL	348.88
		FACEBOOK ADVERTISING	RECREATION / PUBLIC INFORMATION	110.00
		2020 WALL CALENDAR	CORPORATE / PECK FARM	21.27
		GIFT SHOP SPLYs	CORPORATE / PECK FARM	594.68

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73282	CHASE CARD SERVICES	CAMP PROGRAM SPLYs	CORPORATE / CAMP COYOTE - PF CAMP	64.46
		ART CAMP PROGRAM SPLYs	CORPORATE / CAMP ADVENTURE - PF CAMP	287.16
		CUPCAKES, PIZZAS	CORPORATE / BIRTHDAY PARTIES - PECK FARM	111.47
		ANIMAL FOOD	CORPORATE / PECK FARM	10.89
		ART CAMP SPLYs	CORPORATE / CAMP ADVENTURE - PF CAMP	59.72
		MAGNETIC SIGN	CORPORATE / PECK FARM	74.99
		VOLUNTEER RECOGNITION-GIFT CRD	CORPORATE / PECK FARM	50.00
		TRADITIONAL CAMP TRIP EXPENSES	RECREATION / TRADITIONAL YOUTH CAMPS	2,888.27
		TRADITIONAL CAMP SPLYs	RECREATION / TRADITIONAL YOUTH CAMPS	360.52
		TRADITIONAL CAMP SNACK SPLYs	RECREATION / TRADITIONAL YOUTH CAMPS	496.23
		ESCAPE THE MANSION	RECREATION / HALLOWEEN HIKES	13.87
		MISC OFFICE SPLYs	RECREATION / REC ADMINISTRATION	55.11
		GOLF BALL, WARMING BULB REPLCD	RECREATION / MINIATURE GOLF	208.93
		NRPA RENEWAL	RECREATION / REC ADMINISTRATION	70.00
		CPR INSTRUCTOR CERTIFICATION	RECREATION / REC ADMINISTRATION	300.00
		PORTABLE BLUETOOTH SPEAKER	RECREATION / GYMNASTICS	76.66
		CONCESSION SPLYs	RECREATION / MINIATURE GOLF	62.21
		TODDLER PROGRAM SPLYs	RECREATION / TODDLERS	30.25
		YOUTH PROGRAM SPLYs	RECREATION / YOUTH	25.21
		DISH DETERGENT	RECREATION / SUNSET POOL CONCESSIONS	4.98
		CONCESSION SPLYs	RECREATION / SUNSET POOL CONCESSIONS	665.25
		CONCESSION SPLYs	RECREATION / SUNSET POOL CONCESSIONS	150.64
		CONCESSION SPLYs	RECREATION / SUNSET POOL CONCESSIONS	322.13
		CONCESSION SPLYs	RECREATION / MILL CREEK POOL	222.93
		PHONE ACCESSORIES FOR BUS	RECREATION / REC ADMINISTRATION	78.97
		FIRST AID/CPR TRAINING CERTS	RECREATION / REC ADMINISTRATION	132.00
		COMPETITION REGISTRATION FEE	RECREATION / SUNSET DANCE COMPANY	500.00
		DANCE COMPANY EXPENSE-PIZZAS	RECREATION / SUNSET DANCE COMPANY	72.16
		LAKE GENEVA TRIP EXPENSES	RECREATION / ACTIVE OLDER ADULTS - TRIPS	1,032.11
		CAMP SAFARI SUPPLIES	RECREATION / SAFARI CAMP	103.62
		MONITOR STAND & CABLE	RECREATION / REC ADMINISTRATION	379.89
		GUARD GAME SPLYs	RECREATION / SUNSET POOL	439.88
		ICE PACKS, BAND AIDS, GLOVES	RECREATION / MILL CREEK POOL	130.29
		POOL NET,ETHERNET CORDS,SWITCH	RECREATION / MILL CREEK POOL	241.73
		NERF & TENNIS BALLS	RECREATION / PARK DISTRICT PRESCHOOL	9.95
		SWIM DIAPERS	RECREATION / SUNSET POOL	49.90
		BOOK "A CARROT A DAY"	RECREATION / REC ADMINISTRATION	20.64
		CANOPY	RECREATION / CONCERT SERIES	119.26

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73282	CHASE CARD SERVICES	AUTO TIMER SWITCH	RECREATION / MILL CREEK POOL	5.26
		LABEL TAPE	RECREATION / REC ADMINISTRATION	8.08
		TEEN CAMP TRIP-PELICAN HARBOR	RECREATION / TEEN EXTREME CAMP	261.00
		TEEN CAMP TRIP-TWIN LAKES	RECREATION / TEEN EXTREME CAMP	278.00
		TEEN CMP TRIP-BARTLETT AQUATIC	RECREATION / TEEN EXTREME CAMP	279.00
		DISPUTE CHARGE-CREDIT COMING	RECREATION / ADMINISTRATIVE	80.00
		TEMPERATURE SENSOR	RECREATION / MILL CREEK POOL	139.00
		BIRTHDAY PARTY SPLYs	RECREATION / SPRC BIRTHDAY PARTIES	100.87
		BIRTHDAY PARTY CUPCAKES	RECREATION / SPRC BIRTHDAY PARTIES	309.92
		SPRC VENDING SPLYs	RECREATION / SPRC	109.83
		SRFC VENDING SPLYs	RECREATION / SUNSET RACQUETBALL & FITNESS	55.34
		BIRTHDAY SPLYs, CUPCAKES	RECREATION / MILL CREEK POOL	79.13
		BIRTHDAY SPLYs, CUPCAKES	RECREATION / SUNSET POOL	178.67
		PH38 CAST PIZZAS, STAPLER	RECREATION / PLAYHOUSE 38	228.43
		PH38 SCRIPTS,RIGHTS	RECREATION / PLAYHOUSE 38	253.55
		TOLLWAY FEE	RECREATION / REC ADMINISTRATION	1.50
		PH38 PROP SPLYs	RECREATION / PLAYHOUSE 38	615.36
		CONCESSION SPLYs	RECREATION / PLAYHOUSE 38	403.61
		AUGUST PARK COOKOUT SPLYs	RECREATION / NEW SPECIAL EVENTS	160.28
		CUSTOMER APPRECIATION SPLYs	RECREATION / SUNSET RACQUETBALL & FITNESS	64.68
		CUSTOMER APPRECIATION SPLYs	RECREATION / SPRC	129.35
		SIRIUS XM MUSIC SVC	RECREATION / SUNSET POOL	39.24
		SIRIUS XM MUSIC SVC	RECREATION / MILL CREEK POOL	39.24
		SIRIUS XM MUSIC SVC	RECREATION / MINIATURE GOLF	39.24
		SIRIUS XM MUSIC SVC CREDIT	RECREATION / SPRC	-12.90
		BATTERIES	RECREATION / SPRC	29.97
		SANITATION SPLYs	RECREATION / SPRC	99.98
		SPRC VENDING MACHINE SPLYs	RECREATION / SPRC	77.24
		BABY CHANGING STATION PART	RECREATION / SPRC	22.55
		PICKLEBALL NET REPLACEMENTS	RECREATION / OPEN GYM- NEW BLDG	109.73
		REGISTRATION DAY EXPENSE	RECREATION / REC ADMINISTRATION	18.18
		BATTERIES FOR TOWEL DISPENSERS	RECREATION / SUNSET RACQUETBALL & FITNESS	17.78
		DUMBBELL SETS, VERSA TUBES	RECREATION / REC ADMINISTRATION	471.10
		MINI BANDS & CLUB MATS	RECREATION / EXERCISE & AEROBICS	834.00
		BATTERIES, WALLY BALL, ROLLERS	RECREATION / EXERCISE & AEROBICS	146.98
		PH38 COSTUME SPLYs	RECREATION / PLAYHOUSE 38	208.16
		WIPES, STAMP PAD	RECREATION / SUNSET RACQUETBALL & FITNESS	20.26
		MEDICAL TAPE, FIRST AID CREAM	RECREATION / SUNSET RACQUETBALL & FITNESS	11.66

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73282	CHASE CARD SERVICES	LABELS FOR PHONE	RECREATION / REC ADMINISTRATION	36.00
		IPAD CASE	RECREATION / REC ADMINISTRATION	13.99
		REPLENISH IPASS	RECREATION / REC ADMINISTRATION	20.00
		REPLENISH IPASS	CORPORATE / PARKS ADMINISTRATION	20.00
		FIELD ROLLER	CORPORATE / PARKS ADMINISTRATION	2,224.46
		AIR COMPRESSOR & HOSE KIT	CORPORATE / PARKS ADMINISTRATION	2,023.97
		GRILL REPAIR PARTS	CORPORATE / PARKS ADMINISTRATION	60.99
			CHECK TOTAL	27,279.53
			WARRANT TOTAL	84,236.69

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73283	AT&T	AT&T PFP MAINT INTERNET SVC	CORPORATE / PECK FARM	66.66
		AT&T-MC POOL	RECREATION / MILL CREEK POOL	76.91
			CHECK TOTAL	143.57
73284	BANNER UP SIGNS	NEW FALL EVENTS SIGNAGE	RECREATION / REC ADMINISTRATION	1,176.50
		BANNERS DATE CHANGES-FALL/XMAS	RECREATION / PUBLIC INFORMATION	79.50
			CHECK TOTAL	1,256.00
73285	MACLAINE BARTLELT	REIMB TODDLER PROGRAM SPLYS	RECREATION / TODDLERS	16.34
			CHECK TOTAL	16.34
73286	BLACK LINE FOX VALLEY LLC	BLACK LINE EMAIL SVC	RECREATION / REC ADMINISTRATION	50.00
		BLACK LINE ANTIVIRUS SVC	RECREATION / REC ADMINISTRATION	92.13
		BLACK LINE ANTIVIRUS SVC	CORPORATE / PARKS ADMINISTRATION	92.13
		BLACK LINE COMPUTER MAINT	RECREATION / REC ADMINISTRATION	2,130.68
		BLACK LINE SERVER MAINT	RECREATION / REC ADMINISTRATION	714.99
			CHECK TOTAL	3,079.93
73287	BUTTERFLY DAN'S	PUPA FOR BUTTERFLY HOUSE	CORPORATE / PECK FARM	413.00
			CHECK TOTAL	413.00
73288	CHALLENGER SPORTS CORPORATION	CHALLENGER SOCCER INSTR SMR#2	RECREATION / NEW GENERAL ATHLETIC PROGRAMS	1,457.00
			CHECK TOTAL	1,457.00
73289	BILL CHO, INC.	TAEKWONDO INSTR FEE SUMMER	RECREATION / MARTIAL ARTS	350.00
			CHECK TOTAL	350.00
73290	CITY OF GENEVA	CITY ELECTRIC-OLD MILL PARK	CORPORATE / PARKS ADMINISTRATION	52.26
			CHECK TOTAL	52.26
73291	COM ED	COMED-MC POOL	RECREATION / MILL CREEK POOL	1,449.32
		COMED-PETERSON PROPERTY	CORPORATE / PARKS ADMINISTRATION	17.49
		COMED-PFP BALLFIELDS	RECREATION / ADULT SOFTBALL	145.77
			CHECK TOTAL	1,612.58
73292	CONSERV FS, INC.	UNLEADED FUEL	CORPORATE / PARKS ADMINISTRATION	730.50
		UNLEADED FUEL	RECREATION / REC ADMINISTRATION	81.17
		DIESEL FUEL	CORPORATE / PARKS ADMINISTRATION	564.09
			CHECK TOTAL	1,375.76

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73293	COMCAST CABLE	COMCAST-SCC INTERNET	RECREATION / REC ADMINISTRATION	258.66
		COMCAST-SRFC INTERNET/CABLE	RECREATION / SUNSET RACQUETBALL & FITNESS	527.53
			CHECK TOTAL	786.19
73294	CRANE MERCHANDISING SYSTEMS	SRFC VENDING MACHINE CC SVC	RECREATION / SUNSET RACQUETBALL & FITNESS	8.95
		SPRC VENDING MACHINE CC SVC	RECREATION / SPRC	17.90
			CHECK TOTAL	26.85
73295	CULLIGAN TRI-CITY SWS, INC.	CULLIGAN MONTHLY WATER SVC	CORPORATE / PECK FARM	25.00
		CULLIGAN MONTHLY WATER SVC	RECREATION / SPRC	41.00
		CULLIGAN MONTHLY WATER SVC	RECREATION / REC ADMINISTRATION	25.00
			CHECK TOTAL	91.00
73296	DAILY HERALD	DAILY HERALD PAPER 9/3-10/2	RECREATION / REC ADMINISTRATION	18.60
		DAILY HERALD PAPER 9/3-10/2	CORPORATE / PARKS ADMINISTRATION	18.60
			CHECK TOTAL	37.20
73297	DEKANE EQUIPMENT CORPORATION	MOWER BLADE KIT	CORPORATE / PARKS ADMINISTRATION	121.12
			CHECK TOTAL	121.12
73298	DIRECT FITNESS SOLUTIONS CORP	FITNESS EQUIPMENT	CORPORATE / PARKS ADMINISTRATION	6,320.00
			CHECK TOTAL	6,320.00
73299	CATHY FINCK	TODDLER ROOM SPLYS	RECREATION / TODDLERS	49.73
			CHECK TOTAL	49.73
73300	FOX VALLEY ICE ARENA	ICE SKATING LESSONS	RECREATION / ICE SKATING LESSONS	474.60
			CHECK TOTAL	474.60
73301	GENEVA POOL SERVICE, LLC	POOL CLEANING SVC 8/31,9/2,9/4	RECREATION / SUNSET POOL	1,130.00
		VACUUM CLEANING 9/1	RECREATION / SUNSET POOL	215.00
		VACUUM CLEANING 9/2	RECREATION / SUNSET POOL	215.00
			CHECK TOTAL	1,560.00
73302	GROOT, INC.	REFUSE DISPOSAL	RECREATION / SUNSET POOL	205.96
		REFUSE DISPOSAL	RECREATION / SPRC	140.60
		REFUSE DISPOSAL	CORPORATE / PARKS ADMINISTRATION	390.44
		REFUSE DISPOSAL	RECREATION / REC ADMINISTRATION	110.33

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73302	GROOT, INC.	REFUSE DISPOSAL	RECREATION / MILL CREEK POOL	43.00
			CHECK TOTAL	890.33
73303	GULF COAST BUTTERFLIES	PUPA FOR BUTTERFLY HOUSE	CORPORATE / PECK FARM	422.28
			CHECK TOTAL	422.28
73304	HAWKINS, INC.	POOL CHEMICALS	RECREATION / SUNSET POOL	695.40
		POOL CHEMICALS	RECREATION / SUNSET POOL	421.80
			CHECK TOTAL	1,117.20
73305	HERSHEY'S CREAMERY CO.	CONCESSION SPLYS	RECREATION / MINIATURE GOLF	94.63
		CONCESSION SPLYS	RECREATION / MINIATURE GOLF	28.23
			CHECK TOTAL	122.86
73306	HOME DEPOT CREDIT SERVICE	WEATHER PROOF OUTLET BOXES	CORPORATE / PARKS ADMINISTRATION	103.61
			CHECK TOTAL	103.61
73307	LAKESHORE RECYCLING SYSTEM	PORTOLET SVC-WHLR PK	RECREATION / REC ADMINISTRATION	90.00
		PORTOLET SVC-SKATE PK	RECREATION / REC ADMINISTRATION	90.00
		PORTOLET SVC-ESPING PK	RECREATION / REC ADMINISTRATION	90.00
		PORTOLET SVC-WESTERN AVE	RECREATION / REC ADMINISTRATION	90.00
		PORTOLET SVC-FORNI PK	RECREATION / REC ADMINISTRATION	90.00
		PORTOLET SVC-EAGLEBROOK PK	RECREATION / REC ADMINISTRATION	90.00
		PORTOLET SVC-MC COMMUNITY PK	RECREATION / REC ADMINISTRATION	90.00
		PORTOLET SVC-DRYDEN PK	RECREATION / REC ADMINISTRATION	90.00
		PORTOLET SVC-MOORE PK	RECREATION / REC ADMINISTRATION	180.00
		PORTOLET SVC-PFP BALLFLDS	RECREATION / REC ADMINISTRATION	160.00
		PORTOLET SVC-COMM GARDEN	CORPORATE / COMMUNITY GARDEN	90.00
		PORTOLET SVC-RANDALL SQ PK	RECREATION / REC ADMINISTRATION	90.00
			CHECK TOTAL	1,240.00
73308	IAM SGE	STARGUARD CERTIFICATION	RECREATION / SUNSET POOL	60.00
		STARGUARD CERTIFICATION FEE	RECREATION / SUNSET POOL	90.00
			CHECK TOTAL	150.00
73309	IDEAL FENCE INC.	DEERPATH FENCE REPLACEMENT	CORPORATE / PARKS ADMINISTRATION	17,380.00
			CHECK TOTAL	17,380.00

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73310	ILLINOIS SHOTOKAN KARATE	SHOTOKAN INSTR SUMMER SESS	RECREATION / MARTIAL ARTS	7,974.00
			CHECK TOTAL	7,974.00
73311	INTERSTATE GAS SUPPLY, INC.	IGS-WHLR MAINT	CORPORATE / PARKS ADMINISTRATION	0.41
		IGS-SPRC	RECREATION / SPRC	174.69
		IGS-SUNSET POOL	RECREATION / SUNSET POOL	1,090.82
		IGS-SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	137.31
		IGS-PFP HOUSE	CORPORATE / PECK FARM	4.87
		IGS-GREENHOUSE	CORPORATE / PARKS ADMINISTRATION	5.68
		IGS-SCC	RECREATION / REC ADMINISTRATION	12.59
			CHECK TOTAL	1,426.37
73312	JACKSON-HIRSH, INC.	LAMINATING SHEETS-GPDF	RECREATION / REC ADMINISTRATION	34.57
		11X17 LAMINATING SHEETS	CORPORATE / PARKS ADMINISTRATION	58.69
		11X17 LAMINATING SHEETS	RECREATION / REC ADMINISTRATION	58.70
		LAMINATING SHEETS	CORPORATE / PECK FARM GENERAL PROGRAMS	34.56
			CHECK TOTAL	186.52
73313	JOHNO'S / MIDWEST AWARDS	TROPHIES-HUSTLE S'MORE 5K	RECREATION / HARVEST HUSTLE	144.80
			CHECK TOTAL	144.80
73314	JAMES LAGGER	BASKETBALL CAMP INSTR FEE	RECREATION / BOYS BASKETBALL	1,176.00
			CHECK TOTAL	1,176.00
73315	LINTFIGHTERS OF CENTRAL	ANNUAL DRYER VENT CLEANING FEE	RECREATION / SPRC	430.00
		ANNUAL DRYER VENT CLEANING FEE	RECREATION / SUNSET RACQUETBALL & FITNESS	250.00
			CHECK TOTAL	680.00
73316	MENARDS	ELECTRICAL PLATES	RECREATION / SPRC	6.69
		CLEANING SPLYS	CORPORATE / PECK FARM	23.62
		BUSHING FOR CHEMICAL PUMP	RECREATION / SUNSET POOL	4.74
		REPAIR PARTS-BOLTS, LAG SCREWS	CORPORATE / PARKS ADMINISTRATION	17.41
		FENCE REPAIR	CORPORATE / PARKS ADMINISTRATION	14.20
			CHECK TOTAL	66.66
73317	MENDEL PLUMBING & HEATING, INC	RPZ BACKFLOW TESTING PFP	CORPORATE / PARKS ADMINISTRATION	149.95
			CHECK TOTAL	149.95

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GENEVA PARK DISTRICT
WARRANT NUMBER 091219

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FROM CHECK # 73283 TO CHECK # 73341

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73318	MOSELEY SERVICES	FITNESS EQUIP REPAIRS	RECREATION / REC ADMINISTRATION	250.00
			CHECK TOTAL	250.00
73319	NEXT GENERATION, INC	T-SHIRTS FOR EVENT STAFF	CORPORATE / PECK FARM	126.75
		GYMNASTICS INSTRUCTOR SHIRTS	RECREATION / GYMNASTICS	130.00
		YOUTH SOFTBALL COACHES SHIRTS	RECREATION / GIRLS SOFTBALL	78.50
			CHECK TOTAL	335.25
73320	NICOR GAS	NICOR-MC POOL	RECREATION / MILL CREEK POOL	170.81
			CHECK TOTAL	170.81
73321	NORTH AMERICAN CORP	SANITATION SPLYS	RECREATION / SUNSET RACQUETBALL & FITNESS	315.42
		SANITATION SPLYS	RECREATION / REC ADMINISTRATION	315.43
			CHECK TOTAL	630.85
73322	PDRMA	PDRMA HEALTH INSURANCE	CORPORATE / PARKS ADMINISTRATION	24,378.28
		PDRMA HEALTH INSURANCE	RECREATION / REC ADMINISTRATION	23,813.30
		PDRMA LIFE INSURANCE	CORPORATE / ADMINISTRATIVE	165.40
			CHECK TOTAL	48,356.98
73323	PECOVER DECORATING SERVICES	RAQUETBALL COURTS REPAIR/PAINT	RECREATION / REC ADMINISTRATION	5,700.00
			CHECK TOTAL	5,700.00
73324	PEPSI COLA BEVERAGE COMPANY	CONCESSION SPLYS	RECREATION / MINIATURE GOLF	335.76
		CONCESSION SPLYS	RECREATION / MINIATURE GOLF	454.55
			CHECK TOTAL	790.31
73325	QUICKSCORES LLC	ONLINE SOFTBALL SCHEDULE FEE	RECREATION / ADULT SOFTBALL	70.00
			CHECK TOTAL	70.00
73326	JUAN SANTIAGO	FY 19/20 BOOT REIMBURSEMENT	CORPORATE / PARKS ADMINISTRATION	70.20
			CHECK TOTAL	70.20
73327	SAFEGUARD INC.	PAYROLL CHECKS	RECREATION / REC ADMINISTRATION	205.65
		PAYROLL CHECKS	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	37.48
		PAYROLL CHECKS	CORPORATE / PECK FARM	37.49
		PAYROLL CHECKS	RECREATION / SPRC	37.49
		PAYROLL CHECKS	RECREATION / SUNSET RACQUETBALL & FITNESS	37.49

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GENEVA PARK DISTRICT
WARRANT NUMBER 091219

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FROM CHECK # 73283 TO CHECK # 73341

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73327	SAFEGUARD INC.	PAYROLL CHECKS	CORPORATE / PARKS ADMINISTRATION	137.10
			CHECK TOTAL	492.70
73328	SCHOOL SPECIALTY INC	PRESCHOOL START-UP SPLYS	RECREATION / PARK DISTRICT PRESCHOOL	2,214.28
			CHECK TOTAL	2,214.28
73329	SIGN TECH, INC.	GPD LOGO VEHICLE MAGNETS	CORPORATE / PARKS ADMINISTRATION	120.00
			CHECK TOTAL	120.00
73330	SPECTRUM RESTORATION SVC	SCC CARPET CLEANING SVC	RECREATION / REC ADMINISTRATION	1,500.00
			CHECK TOTAL	1,500.00
73331	STEVENS STREET PROPERTIES	PH38 RENTAL FEES-OCTOBER	RECREATION / PLAYHOUSE 38	1,748.00
		PH38 STORAGE FEES-OCTOBER	RECREATION / PLAYHOUSE 38	309.00
			CHECK TOTAL	2,057.00
73332	ST. CHARLES ROWING CLUB	ROWING CLUB INSTR FEE	RECREATION / NEW GENERAL ATHLETIC PROGRAMS	245.00
			CHECK TOTAL	245.00
73333	T.J. OFFICIAL FINDERS	SOFTBALL UMPIRES 8/12-8/18	RECREATION / ADULT SOFTBALL	105.00
			CHECK TOTAL	105.00
73334	TRUGREEN CHEMLAWN	ISLAND PARK MOSQUITO CONTROL	CORPORATE / PARKS ADMINISTRATION	360.50
		ISLAND PARK MOSQUITO CONTROL	CORPORATE / PARKS ADMINISTRATION	463.50
			CHECK TOTAL	824.00
73335	TRYAD SOLUTIONS, INC.	FRONT DESK STAFF UNIFORMS	RECREATION / SUNSET RACQUETBALL & FITNESS	478.00
		FRONT DESK STAFF UNIFORMS	RECREATION / SPRC	593.00
			CHECK TOTAL	1,071.00
73336	FRANK VAN AELST & ASSOC INC	MONTHLY ACCOUNTING FEES	CORPORATE / PARKS ADMINISTRATION	415.00
		MONTHLY ACCOUNTING FEES	RECREATION / REC ADMINISTRATION	415.00
			CHECK TOTAL	830.00
73337	VERIZON WIRELESS	VERIZON CELL PHONE USAGE	RECREATION / REC ADMINISTRATION	1.72
		VERIZON CELL PHONE USAGE	CORPORATE / PECK FARM	56.62
		VERIZON CELL PHONE USAGE	CORPORATE / PARKS ADMINISTRATION	169.86
		VERIZON CELL PHONE USAGE	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	48.78
			CHECK TOTAL	276.98

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GENEVA PARK DISTRICT
WARRANT NUMBER 091219

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FROM CHECK # 73283 TO CHECK # 73341

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
73338	VESSEL, INC.	LIMESTONE	CORPORATE / PECK FARM	96.00
			CHECK TOTAL	96.00
73339	PREVENTATIVE MAINTENANCE SYS	SAFETY LANE TESTS	CORPORATE / PARKS ADMINISTRATION	237.00
		SAFETY LANE TESTS	CORPORATE / PARKS ADMINISTRATION	67.00
			CHECK TOTAL	304.00
73340	WILD GOOSE CHASE, INC.	GOOSE CONTROL SVC-SEPT	CORPORATE / PARKS ADMINISTRATION	975.00
			CHECK TOTAL	975.00
73341	WINDSHIELD CENTERS LLC	2009 TRUCK BACK WINDOW RPR	CORPORATE / PARKS ADMINISTRATION	399.57
			CHECK TOTAL	399.57
			WARRANT TOTAL	120,338.64

Geneva Park District Board Meeting

Superintendent of Finance and Personnel Report

Submitted by Christy Powell

September 16, 2019

Monthly Reports

Attached is the August Investment Report and Revenue & Expenditure Reports for your review.

2018-19 Audit

The 2018-19 audit is complete. Jennifer Martinson from Lauterbach and Amen will be present at the meeting to review the audit and answer any questions you may have. The 2018-19 Comprehensive Annual Financial Report and Management Letter were emailed to you earlier this week and are included in your board packets.

GENEVA PARK DISTRICT
INVESTMENTS
August 31, 2019

Blended Rate

2.52%

General Account

Checking Account	Harris Bank Checking	\$	479,620.00	1.90%	Upcoming Bond Payments:			
MM Acct.	Harris Bank Money Market	\$	3,953,007.00	2.40%	Rec 2014	6/15/19	\$	82,133
		\$	4,432,627.00		Ltd B&I 2019		\$	-
					Corp 2010	6/15/19	\$	11,625
					Total		\$	93,758

CD MBS	11 mos	Comenity Cap Bk, UT	\$	125,000.00	2.47%	09/26/19
CD MBS	12 mos	First Technology Fed CU	\$	100,000.00	2.75%	10/17/19
CD MBS	12 mos	Affinity Federal CU	\$	240,000.00	2.90%	11/15/19
CD MBS	12 mos	Parkway Bank & Trust	\$	100,000.00	2.80%	12/20/19
CD	12 mos	State Bank of Geneva	\$	45,771.89	2.25%	06/09/20
IPDLAF		IPDLAF	\$	10,258.95	2.01%	
IMET		Convenience Fund		2,158,628.80	2.13%	
IMET		1-3 Year Fund		570,662.00	3.96%	
		TOTAL	\$	3,350,321.64		
		Grand Total General	\$	7,782,948.64		

Construction Account

Harris Checking	Harris Bank Checking	\$	123,395.44	1.90%	
Harris MM	Harris Money Market	\$	198,526.37	2.40%	
		\$	321,921.81		
CBA	Harris Trust & Savings Bank	\$	854,000.00	0.00%	
GPD Bonds	S2019 Limited Bonds	\$	1,598,775.00	2.89%	
CD	State Bank of Geneva	\$	34,250.72	2.25%	
IPDLAF	IPDLAF	\$	4,321.70	2.01%	
IMET	Convenience Fund		204,385.62	2.13%	
IMET	1-3 Year Fund		216,035.27	3.96%	
	SUBTOTAL	\$	2,911,768.31		
	Grand Total Construction	\$	3,233,690.12		

Compensating Balance Account

12/15/19
06/09/19
n/a
n/a

GPD/GSD304 Western Ave. Gym

CD	21 mo	U.S. Bank	\$	138,880.82	2.35%	02/14/20
		GPD Portion of CD	\$	69,440.41		

GPD/GSD304 Harrison St. Gym

CD	21 mo	U.S. Bank	\$	89,530.28	2.35%	02/14/20
		GPD Portion of CD	\$	44,765.14		

Notes: All investments are fully collateralized (>110%) and/or covered by FDIC and/or invested in fully guaranteed US Back Government

**Geneva Park District
Revenue and Expenditure Report
For August 31, 2019**

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget	
GENERAL FUND REVENUES					
Real Estate Taxes	\$ 43,350	\$ 2,064,038	\$ 3,775,000	55%	(a)
Replacement Taxes	631	14,789	22,000	67%	
Investment Income	9,763	31,484	40,000	79%	
Reimbursements	649	3,541	9,000	39%	
Rentals & Leases	400	2,975	4,000	74%	
Peck Farm Receipts	4,314	17,389	23,800	73%	
Camp Coyote- Peck Farm Camp	204	38,675	30,000	129%	(b)
Camp Adventure - Peck Farm Camp	286	12,114	12,000	101%	(b)
Birthday Parties- Peck Farm	350	2,030	7,000	29%	
Learn from the Experts- Peck Farm	-	351	9,000	4%	
Peck Farm General Programs	897	6,985	10,000	70%	
Community Garden	-	3,930	5,500	71%	
Peck Farm School/Scout Groups	393	5,000	7,500	67%	
Total Revenues	\$ 61,238	\$ 2,203,302	\$ 3,954,800	56%	
GENERAL FUND EXPENDITURES					
Administration	\$ 184,037	\$ 820,462	\$ 3,797,850	22%	
Peck Farm	12,067	50,307	105,600	48%	
Camp Coyote- Peck Farm Camp	7,453	23,233	20,000	116%	
Camp Adventure- Peck Farm Camp	1,755	5,136	7,000	73%	
Birthday Parties- Peck Farm	111	438	2,500	18%	
Learn from the Experts- Peck Farm	268	268	7,000	4%	
Peck Farm General Programs	330	1,849	800	231%	
Community Garden	511	1,731	3,800	46%	
Peck Farm School/Scout Groups	-	-	600	0%	
Moore Spray Park	715	3,132	9,650	32%	
Total Expenditures	\$ 207,246	\$ 906,556	\$ 3,954,800	23%	
Total General Fund Net Surplus (Deficit)	\$ (146,008)	\$ 1,296,746	\$ -	n/a	

**Geneva Park District
Revenue and Expenditure Report
For August 31, 2019**

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget	
RECREATION FUND REVENUES					
Real Estate Taxes	\$ 17,614	\$ 838,639	\$ 1,530,000	55%	(a)
Replacement Taxes	631	14,789	22,000	67%	
Investment Income	9,763	31,491	40,000	79%	
Public Information- Advertising & Sponsorships	1,317	8,817	13,500	65%	
Community Center Rentals	75	2,198	9,000	24%	
General Recreation	51,964	96,821	238,500	41%	
Playhouse 38	11,395	38,327	78,700	49%	
Preschool/ Toddler	48,220	65,971	356,000	19%	(c)
Active Older Adults	4,124	18,858	19,500	97%	
Dance	30,524	50,686	120,000	42%	
Camps	(2,085)	391,604	345,000	114%	(b)
Contracted & Co-op	1,961	4,475	18,200	25%	
Special Events	14,727	33,543	74,150	45%	
Tennis	1,982	18,513	16,000	116%	
Tumbling/ Gymnastics/Cheerleading	24,582	60,004	160,900	37%	
Baseball/ Softball	5,208	32,134	62,500	51%	
General Athletics	60,467	162,118	374,000	43%	
Sunset Racquetball & Fitness	13,444	60,213	209,800	29%	
Pool	54,996	573,099	591,900	97%	(d)
Mini Golf	27,351	87,667	97,200	90%	
After School Programs	131,714	132,594	830,500	16%	(e)
Scholarships	-	-	7,000	0%	(f)
SPRC	43,506	183,005	669,500	27%	
Total Revenues	\$ 553,479	\$ 2,905,564	\$ 5,883,850	49%	
RECREATION FUND EXPENDITURES					
Administration	\$ 108,771	\$ 515,439	\$ 2,345,588	22%	
Public Information	13,843	22,766	136,800	17%	
Community Center Rentals	-	153	1,500	10%	
General Recreation	9,943	39,996	123,525	32%	
Playhouse 38	10,193	35,401	70,850	50%	
Preschool/ Toddler	20,704	91,007	323,000	28%	
Active Older Adults	3,001	5,966	14,800	40%	
Dance	2,320	11,573	59,800	19%	
Camps	73,155	230,759	263,250	88%	
Contracted & Co-op	1,495	1,495	13,600	11%	
Special Events	1,319	8,803	52,250	17%	
Tennis	4,189	10,601	11,000	96%	
Tumbling/ Gymnastics/Cheerleading	9,862	43,072	106,800	40%	
Baseball/ Softball	3,681	15,422	24,200	64%	
General Athletics	9,978	69,787	240,275	29%	
Ice Rinks	-	-	-	0%	
Gymnasiums	1,081	4,316	48,400	9%	
Sunset Racquetball & Fitness	11,384	47,227	133,462	35%	
Pool	171,892	529,156	563,850	94%	
Mini Golf	7,594	28,152	37,700	75%	
After School Programs	16,442	130,534	776,600	17%	
Scholarships	-	4,256	7,000	61%	(f)
SPRC	42,870	178,048	529,600	34%	
Total Expenditures	\$ 523,715	\$ 2,023,928	\$ 5,883,850	34%	
Total Recreation Fund Net Surplus (Deficit)	\$ 29,765	\$ 881,636	\$ -	n/a	

Geneva Park District
Revenue and Expenditure Report
For August 31, 2019

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget	
LIABILITY FUND REVENUES					
Real Estate Taxes	\$ 1,945	\$ 92,625	\$ 171,250	54%	(a)
Replacement Taxes	115	2,689	4,000	67%	
Investment Income	21	83	250	33%	
PDRMA Reimbursements	-	-	1,500	0%	
Transfer from Fund Balance	-	-	5,000	0%	
Total Revenues	\$ 2,081	\$ 95,397	\$ 182,000	52%	
LIABILITY FUND EXPENDITURES					
Liability Insurance	\$ -	\$ 39,662	\$ 162,000	24%	(g)
State Unemployment	5,225	5,225	20,000	26%	
Total Expenditures	\$ 5,225	\$ 44,887	\$ 182,000	25%	
Total Liability Fund Net Surplus (Deficit)	\$ (3,144)	\$ 50,510	\$ -	n/a	

IMRF FUND REVENUES					
Real Estate Taxes	\$ 2,697	\$ 128,395	\$ 237,500	54%	(a)
Replacement Taxes	401	9,411	14,000	67%	
Investment Income	125	500	1,500	33%	
Transfer from Recreation Programs & Fund Balance	-	-	52,000	0%	
Total Revenues	\$ 3,223	\$ 138,306	\$ 305,000	45%	
IMRF FUND EXPENDITURES					
IMRF Expense	\$ 15,994	\$ 73,169	\$ 305,000	24%	
Total Expenditures	\$ 15,994	\$ 73,169	\$ 305,000	24%	
Total IMRF Fund Net Surplus (Deficit)	\$ (12,771)	\$ 65,138	\$ -	n/a	

AUDIT FUND REVENUES					
Real Estate Taxes	\$ 121	\$ 5,754	\$ 10,100	57%	(a)
Replacement Taxes	\$ 86	\$ 2,017	\$ 3,000	67%	
Transfer from Fund Balance	-	-	-	n/a	
Total Revenues	\$ 207	\$ 7,770	\$ 13,100	59%	
AUDIT FUND EXPENDITURES					
Audit Expense	\$ 11,000	\$ 11,000	\$ 13,100	84%	
Total Expenditures	\$ 11,000	\$ 11,000	\$ 13,100	84%	
Total Audit Fund Net Surplus (Deficit)	\$ (10,793)	\$ (3,230)	\$ -	n/a	

SOCIAL SECURITY FUND REVENUES					
Real Estate Taxes	\$ 3,344	\$ 159,228	\$ 294,500	54%	(a)
Replacement Taxes	373	8,739	13,000	67%	
Investment Income	208	833	2,500	33%	
Transfer from Recreation Programs	-	-	25,000	0%	
Transfer from Fund Balance	-	-	-	0%	
Total Revenues	\$ 3,925	\$ 168,799	\$ 335,000	50%	
SOCIAL SECURITY FUND EXPENDITURES					
FICA/ Medicare	\$ 36,835	\$ 147,764	\$ 335,000	44%	
Total Expenditures	\$ 36,835	\$ 147,764	\$ 335,000	44%	
Total Social Security Fund Net Surplus (Deficit)	\$ (32,910)	\$ 21,036	\$ -	n/a	

Geneva Park District
Revenue and Expenditure Report
For August 31, 2019

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget
FVSRA FUND REVENUES				
Real Estate Taxes	\$ 6,407	\$ 305,074	\$ 560,000	54% (a)
Total Revenues	\$ 6,407	\$ 305,074	\$ 560,000	54%
FVSRA FUND EXPENDITURES				
Contractual Services	\$ 7,949	\$ 14,963	\$ 55,000	27%
ADA Structural Improvements	-	-	253,162	0%
FVSRA- Program Payments	-	125,919	251,838	50% (h)
Total Expenditures	\$ 7,949	\$ 140,882	\$ 560,000	25%
Total FVSRA Fund Net Surplus (Deficit)	\$ (1,542)	\$ 164,192	\$ -	n/a
BOND & INTEREST FUND REVENUES				
Real Estate Taxes	\$ 9,325	\$ 443,968	\$ 821,319	54% (a)
Total Revenues	\$ 9,325	\$ 443,968	\$ 821,319	54%
BOND & INTEREST FUND EXPENDITURES				
Bond Payments	\$ -	\$ -	\$ 821,319	0% (i)
Total Expenditures	\$ -	\$ -	\$ 821,319	0%
Total Bond & Interest Fund Net Surplus (Deficit)	\$ 9,325	\$ 443,968	\$ -	n/a
CONSTRUCTION FUND REVENUES				
Reimbursements	\$ 880	\$ 2,532	\$ 50,000	5%
Bond Issue	-	-	-	0%
Farming Revenue	-	1,400	1,000	140%
Grant Revenue	-	-	400,000	0%
Donations	-	3,500	10,000	35%
Land Cash Revenue	-	-	147,000	0%
Investment Income	3,641	21,668	38,760	56%
Audit Transfer	-	-	1,400,000	0%
Total Revenues	\$ 4,521	\$ 29,100	\$ 2,046,760	1%
CONSTRUCTION FUND EXPENDITURES				
Planning/ Architect/ Engineering	\$ 9,349	\$ 30,394	\$ 202,000	15%
Buildings & Improvements	261,690	519,863	1,135,997	46%
Parks/ Playground Improvements/ Acquisitions	114,224	155,530	2,044,977	8%
Landscaping & Groundskeeping	673	20,184	50,000	40%
Operating Equipment & Vehicles	1,094	120,720	225,407	54%
Recreation Equipment/ Repairs	-	-	3,000	0%
Emergency Repairs/ Replacements	-	5,828	70,774	8%
Total Expenditures	\$ 387,029	\$ 852,518	\$ 3,732,155	23%
Total Construction Fund Net Surplus (Deficit)	\$ (382,508)	\$ (823,419)	\$ (1,685,395)	n/a

(a) Majority of real estate taxes are received in the months of June and September.

(b) All camp revenue collected in Mar & Apr of 2019, the prior fiscal year, for camps held in the Summer of 2019 have been accrued and recognized as revenue in May 2019. Likewise, revenue collected in Mar & Apr 2020 will be deferred until FY2020-21.

(c) Program revenue for the Preschool program is received during the school year Sep - May. Whereas expenditures remain level throughout the year.

(d) Pool Membership Pass revenue collected in Mar & Apr of 2019, the prior fiscal year, for Summer 2019 have been accrued and recognized as revenue. Likewise, membership pass revenue collected in Mar & Apr of 2020 will be deferred until FY2020-21.

(e) Revenue for the before and after school program is received during the school year Sep thru Apr.

(f) A large majority of this revenue is received from proceeds from the Harvest Hustle. Expenditures are recorded thru out the year to reflect program expense whereby scholarship participants have participated throughout the year.

(g) Payments for liability insurance are made on a quarterly basis in the months of July, October, January and April

(h) FVSRA payments are scheduled to be made in the months of June and November.

(i) Bond payments are made in the months of June and December.

GENEVA PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
MONTH ACTUAL W/FYTD AND FY BUDGET W/VARIANCE

FUND: RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
PLAYHOUSE 38					
REVENUES					
RECEIPTS					
02-2313-4-0000-11	PROGRAM FEES	8,434.40	21,592.40	41,000.00	19,407.6
02-2313-4-0000-23	TICKET SALES	2,180.00	15,505.00	33,500.00	17,995.0
02-2313-4-0000-39	SPONSORSHIP / ADVERTISING FEES	0.00	0.00	1,000.00	1,000.0
02-2313-4-0000-77	CONCESSIONS	780.65	1,229.65	3,200.00	1,970.3
TOTAL RECEIPTS		11,395.05	38,327.05	78,700.00	40,372.95
SALARIES & WAGES					
02-2313-5-0000-10	SALARIES & WAGES	2,154.84	12,936.67	26,000.00	13,063.3
TOTAL SALARIES & WAGES		2,154.84	12,936.67	26,000.00	13,063.33
CONTRACTUAL SERVICES					
02-2313-6-0000-05	WATER & SEWER	0.00	0.00	0.00	0.0
02-2313-6-0000-06	NATURAL GAS	73.78	139.37	700.00	560.6
02-2313-6-0000-07	ELECTRIC	188.42	495.36	1,500.00	1,004.6
02-2313-6-0000-09	ADVERTISING & PRINTING	0.00	0.00	500.00	500.0
02-2313-6-0000-11	PROFESSIONAL SERVICES	866.00	7,022.81	9,000.00	1,977.1
02-2313-6-0000-12	RENTAL FEES	4,114.00	10,285.00	25,000.00	14,715.0
TOTAL CONTRACTUAL SERVICES		5,242.20	17,942.54	36,700.00	18,757.46
COMMODITIES					
02-2313-7-0000-01	OFFICE SUPPLIES	0.00	0.00	100.00	100.0
02-2313-7-0000-18	CLOTHING	0.00	0.00	150.00	150.0
02-2313-7-0000-25	PROGRAM OPERATING SUPPLIES	2,392.34	3,675.11	6,500.00	2,824.8
02-2313-7-0000-28	CONCESSION SUPPLIES	403.61	846.75	1,400.00	553.2
TOTAL COMMODITIES		2,795.95	4,521.86	8,150.00	3,628.14
MAINTENANCE / CAPITAL					
02-2313-8-0000-23	EQUIPMENT	0.00	0.00	0.00	0.0
TOTAL MAINTENANCE / CAPITAL		0.00	0.00	0.00	0.00
EXPENSES					
DEPT. SUMMARY:					
TOTAL REVENUE		11,395.05	38,327.05	78,700.00	40,372.95
TOTAL EXPENSE		10,192.99	35,401.07	70,850.00	35,448.93
NET SURPLUS (DEFICIT)		1,202.06	2,925.98	7,850.00	4,924.02

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GENEVA PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
MONTH ACTUAL W/FYTD AND FY BUDGET W/VARIANCE

PAGE: 2
F-YR: 20

FUND: RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

TOTAL FUND REVENUES		11,395.05	38,327.05	78,700.00	40,372.95
TOTAL FUND EXPENSES		10,192.99	35,401.07	70,850.00	35,448.93
FUND SURPLUS (DEFICIT)		1,202.06	2,925.98	7,850.00	4,924.02

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

FUND: CORPORATE
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
PARKS ADMINISTRATION					
REVENUES					
	RECEIPTS	61,237	2,203,301	3,954,800	1,751,498
EXPENSES					
	SALARIES / WAGES	137,209	612,485	1,515,300	902,814
	CONTRACTUAL SERVICES	35,575	123,250	499,800	376,549
	COMMODITIES	12,048	40,684	112,050	71,365
	MAINTENANCE / CAPITAL INVEST.	22,412	130,134	1,133,150	1,003,015
	TRANSFERS	0	0	694,500	0
TOTAL EXPENSES: PARKS ADMINISTRATION		207,245	906,555	3,954,800	3,048,244
NET SURPLUS (DEFICIT)		(146,008)	1,296,745	0	(1,296,745)
TOTAL FUND REVENUES		61,237	2,203,301	3,954,800	1,751,498
TOTAL FUND EXPENSES		207,245	906,555	3,954,800	3,048,244
SURPLUS (DEFICIT)		(146,008)	1,296,745	0	(1,296,745)

FUND: RECREATION

ADMINISTRATIVE/OPERATIONS					
REVENUES					
	RECEIPTS	29,324	893,734	1,605,500	711,765
EXPENSES					
	SALARIES / WAGES	57,711	257,862	786,500	528,637
	CONTRACTUAL SERVICES	55,016	160,460	662,200	501,739
	COMMODITIES	1,041	8,099	24,500	16,400
	MAINTENANCE / CAPITAL INVEST.	8,844	111,781	687,188	575,406
	TRANSFERS	0	0	322,000	0
TOTAL EXPENSES: ADMINISTRATIVE/OPERATIONS		122,613	538,204	2,482,388	1,944,183
NET SURPLUS (DEFICIT)		(93,289)	355,530	(876,888)	(1,232,418)
COMMUNITY CENTER RENTALS					
REVENUES					
	RECEIPTS	75	2,197	9,000	6,802
EXPENSES					
	SALARIES / WAGES	0	152	1,500	1,347
	CONTRACTUAL SERVICES	0	0	0	0
TOTAL EXPENSES: COMMUNITY CENTER RENTALS		0	152	1,500	1,347
NET SURPLUS (DEFICIT)		75	2,044	7,500	5,455
GENERAL RECREATION					
REVENUES					
	RECEIPTS	63,358	135,147	317,200	182,052
EXPENSES					

FUND: RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
GENERAL RECREATION					
	SALARIES / WAGES	7,018	39,277	117,400	78,122
	CONTRACTUAL SERVICES	9,315	29,680	63,850	34,169
	COMMODITIES	3,802	6,439	13,125	6,685
	MAINTENANCE / CAPITAL INVEST.	0	0	0	0
	TOTAL EXPENSES: GENERAL RECREATION	20,136	75,397	194,375	118,977
	NET SURPLUS (DEFICIT)	43,222	59,750	122,825	63,074
PRESCHOOL					
	REVENUES				
	RECEIPTS	48,220	65,971	356,000	290,028
	EXPENSES				
	SALARIES / WAGES	19,309	87,434	287,000	199,565
	CONTRACTUAL SERVICES	718	1,870	29,000	27,129
	COMMODITIES	675	1,701	6,300	4,598
	MAINTENANCE / CAPITAL INVEST.	0	0	700	0
	TOTAL EXPENSES: PRESCHOOL	20,703	91,006	323,000	231,993
	NET SURPLUS (DEFICIT)	27,516	(25,035)	33,000	58,035
ACTIVE OLDER ADULTS					
	REVENUES				
	RECEIPTS	4,124	18,857	19,500	642
	EXPENSES				
	SALARIES / WAGES	600	2,550	6,300	3,750
	CONTRACTUAL SERVICES	2,400	3,415	8,500	5,084
	COMMODITIES	0	0	0	0
	TOTAL EXPENSES: ACTIVE OLDER ADULTS	3,000	5,965	14,800	8,834
	NET SURPLUS (DEFICIT)	1,123	12,892	4,700	(8,192)
DANCE					
	REVENUES				
	RECEIPTS	30,524	50,686	120,000	69,313
	EXPENSES				
	SALARIES / WAGES	1,747	9,472	31,700	22,227
	CONTRACTUAL SERVICES	500	1,797	5,200	3,402
	COMMODITIES	72	303	22,900	22,596
	TOTAL EXPENSES: DANCE	2,319	11,573	59,800	48,226
	NET SURPLUS (DEFICIT)	28,204	39,112	60,200	21,087
CAMPS					
	REVENUES				
	RECEIPTS	(2,085)	391,604	345,000	(46,604)
	EXPENSES				

FUND: RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
CAMPUS					
	SALARIES / WAGES	63,093	203,903	197,000	(6,903)
	CONTRACTUAL SERVICES	7,534	20,185	53,900	33,714
	COMMODITIES	2,526	6,669	12,350	5,680
	TOTAL EXPENSES: CAMPS	73,154	230,758	263,250	32,491
	NET SURPLUS (DEFICIT)	(75,239)	160,845	81,750	(79,095)
CONTRACTED					
	REVENUES				
	RECEIPTS	1,375	3,774	13,200	9,426
	EXPENSES				
	CONTRACTUAL SERVICES	773	773	9,200	8,426
	NET SURPLUS (DEFICIT)	601	3,000	4,000	999
CO-OPS					
	REVENUES				
	RECEIPTS	586	701	5,000	4,299
	RECEIPTS	586	701	5,000	4,299
	EXPENSES				
	CONTRACTUAL SERVICES	721	721	4,400	3,678
	TOTAL EXPENSES: CO-OPS	721	721	4,400	3,678
	NET SURPLUS (DEFICIT)	(135)	(20)	600	620
SPECIAL EVENTS					
	REVENUES				
	RECEIPTS	14,726	33,542	74,150	40,607
	RECEIPTS	14,726	33,542	74,150	40,607
	SALARIES / WAGES	344	344	1,950	1,605
	CONTRACTUAL SERVICES	0	5,867	17,850	11,982
	COMMODITIES	974	2,590	31,250	28,659
	--- UNDEFINED CODE ---	0	0	1,200	0
	NET SURPLUS (DEFICIT)	13,407	24,740	21,900	(2,840)
TENNIS					
	REVENUES				
	RECEIPTS	1,982	18,513	16,000	(2,513)
	RECEIPTS	1,982	18,513	16,000	(2,513)
	EXPENSES				

FUND: RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

TENNIS					
	SALARIES / WAGES	0	0	0	0
	CONTRACTUAL SERVICES	4,189	10,600	11,000	399
	TOTAL EXPENSES: TENNIS	4,189	10,600	11,000	399

	NET SURPLUS (DEFICIT)	(2,207)	7,912	5,000	(2,912)

GYMNASTICS/TUMBLING					
REVENUES					
	RECEIPTS	24,582	60,003	160,900	100,896
	RECEIPTS	24,582	60,003	160,900	100,896
EXPENSES					
	SALARIES / WAGES	9,785	40,336	91,000	50,663
	CONTRACTUAL SERVICES	0	1,490	10,100	8,610
	COMMODITIES	76	1,244	5,200	3,955
	MAINTENANCE / CAPITAL INVEST.	0	0	500	0
	TOTAL EXPENSES: GYMNASTICS/TUMBLING	9,861	43,071	106,800	63,728

	NET SURPLUS (DEFICIT)	14,720	16,932	54,100	37,167

BASEBALL & SOFTBALL					
REVENUES					
	RECEIPTS	5,208	32,134	62,500	30,366
	RECEIPTS	5,208	32,134	62,500	30,366
EXPENSES					
	SALARIES / WAGES	676	2,890	3,500	610
	CONTRACTUAL SERVICES	1,594	3,637	10,100	6,462
	COMMODITIES	1,409	8,895	10,600	1,704
	EQUIPMENT REPAIR	0	0	0	0
	TOTAL EXPENSES: BASEBALL & SOFTBALL	3,680	15,422	24,200	8,777

	NET SURPLUS (DEFICIT)	1,527	16,711	38,300	21,588

GENERAL ATHLETICS					
REVENUES					
	RECEIPTS	60,467	162,117	374,000	211,882
	RECEIPTS	60,467	162,117	374,000	211,882
EXPENSES					
	SALARIES / WAGES	6,797	11,869	51,350	39,480
	CONTRACTUAL SERVICES	3,180	57,073	182,450	125,376

FUND: RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
GENERAL ATHLETICS					
COMMODITIES		0	844	6,475	5,630
TOTAL EXPENSES: GENERAL ATHLETICS		9,978	69,787	240,275	170,487
NET SURPLUS (DEFICIT)		50,489	92,330	133,725	41,394
ICE RINKS					
EXPENSES					
SALARIES / WAGES		0	0	0	0
COMMODITIES		0	0	0	0
TOTAL EXPENSES: ICE RINKS		0	0	0	0
NET SURPLUS (DEFICIT)		0	0	0	0
GYMNASIUMS					
EXPENSES					
SALARIES / WAGES		1,080	4,315	26,900	22,584
CONTRACTUAL SERVICES		0	0	21,500	0
TOTAL EXPENSES: GYMNASIUMS		1,080	4,315	48,400	44,084
NET SURPLUS (DEFICIT)		(1,080)	(4,315)	(48,400)	(44,084)
FITNESS CENTER					
REVENUES					
RECEIPTS		13,443	60,212	209,800	149,587
RECEIPTS		13,443	60,212	209,800	149,587
EXPENSES					
SALARIES / WAGES		6,510	30,206	74,000	43,793
CONTRACTUAL SERVICES		3,279	12,913	38,002	25,088
COMMODITIES		203	2,322	11,460	9,137
MAINTENANCE / CAPITAL INVEST.		1,390	1,784	10,000	8,215
TOTAL EXPENSES: FITNESS CENTER		11,383	47,227	133,462	86,234
NET SURPLUS (DEFICIT)		2,060	12,985	76,338	63,352
POOL					
REVENUES					
RECEIPTS		54,995	573,098	591,900	18,801
RECEIPTS		54,995	573,098	591,900	18,801
EXPENSES					
SALARIES / WAGES		128,119	387,521	368,100	(19,421)
CONTRACTUAL SERVICES		22,202	66,698	114,300	47,601

FUND: RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

POOL					
COMMODITIES		21,399	68,579	69,550	970
MAINTENANCE / CAPITAL INVEST.		171	6,357	11,900	5,542
TOTAL EXPENSES: POOL		171,892	529,156	563,850	34,693

NET SURPLUS (DEFICIT)		(116,896)	43,942	28,050	(15,892)

MINI GOLF					
REVENUES					
RECEIPTS		27,351	87,667	97,200	9,532
RECEIPTS		27,351	87,667	97,200	9,532
EXPENSES					
SALARIES / WAGES		5,779	20,776	25,350	4,573
CONTRACTUAL SERVICES		157	776	3,950	3,173
COMMODITIES		1,657	6,480	8,050	1,569
MAINTENANCE / CAPITAL INVEST.		0	118	350	231
TOTAL EXPENSES: MINI GOLF		7,594	28,151	37,700	9,548

NET SURPLUS (DEFICIT)		19,756	59,515	59,500	(15)

AFTER SCHOOL PROGRAMS					
REVENUES					
RECEIPTS		131,714	132,594	837,500	704,905
RECEIPTS		131,714	132,594	837,500	704,905
EXPENSES					
SALARIES/WAGES		8,276	90,162	392,000	301,837
CONTRACTUAL SERVICES		7,699	36,286	336,000	299,713
COMMODITIES		466	4,085	46,200	42,114
MAINTENANCE/CAPITAL INVESTMTS		0	4,256	9,400	5,144
TOTAL EXPENSES: AFTER SCHOOL PROGRAMS		16,441	134,790	783,600	648,809

NET SURPLUS (DEFICIT)		115,272	(2,195)	53,900	56,095

UNDEFINED GROUP					
REVENUES					
RECEIPTS		43,505	183,005	669,500	486,494
RECEIPTS		43,505	183,005	669,500	486,494
EXPENSES					
SALARIES/ WAGES		25,557	110,820	323,600	212,779
CONTRACTUAL SERVICES		15,229	54,528	164,300	109,771

FUND: RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

UNDEFINED GROUP					
COMMODITIES		1,829	8,193	26,700	18,506
MAINTENANCE/ CAPITAL INVEST.		253	4,505	15,000	10,494
TOTAL EXPENSES: UNDEFINED GROUP		42,869	178,048	529,600	351,551

NET SURPLUS (DEFICIT)		635	4,957	139,900	134,942

TOTAL FUND REVENUES		553,479	2,905,564	5,883,850	2,978,285
TOTAL FUND EXPENSES		523,714	2,023,927	5,883,850	3,859,922
SURPLUS (DEFICIT)		29,764	881,636	0	(881,636)

FUND: LIABILITY INSURANCE

LIABILITY INSURANCE					
REVENUES					
RECEIPTS		2,080	95,397	182,000	86,602
RECEIPTS		2,080	95,397	182,000	86,602
EXPENSES					
SPECIAL FUND EXPENSE		5,225	44,887	182,000	137,112
TOTAL EXPENSES: LIABILITY INSURANCE		5,225	44,887	182,000	137,112

NET SURPLUS (DEFICIT)		(3,144)	50,510	0	(50,510)

TOTAL FUND REVENUES		2,080	95,397	182,000	86,602
TOTAL FUND EXPENSES		5,225	44,887	182,000	137,112
SURPLUS (DEFICIT)		(3,144)	50,510	0	(50,510)

FUND: IMRF

IMRF					
REVENUES					
RECEIPTS		3,222	138,306	305,000	166,693
RECEIPTS		3,222	138,306	305,000	166,693
EXPENSES					
SPECIAL FUND EXPENSE		15,994	73,168	305,000	231,831
TOTAL EXPENSES: IMRF		15,994	73,168	305,000	231,831

NET SURPLUS (DEFICIT)		(12,771)	65,137	0	(65,137)

TOTAL FUND REVENUES		3,222	138,306	305,000	166,693
TOTAL FUND EXPENSES		15,994	73,168	305,000	231,831
SURPLUS (DEFICIT)		(12,771)	65,137	0	(65,137)

FUND: IMRF
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
FUND: AUDIT					
AUDIT					
REVENUES					
	RECEIPTS	206	7,770	13,100	5,329
	RECEIPTS	206	7,770	13,100	5,329
EXPENSES					
	SPECIAL FUND EXPENSE	11,000	11,000	13,100	2,100
TOTAL EXPENSES: AUDIT		11,000	11,000	13,100	2,100
NET SURPLUS (DEFICIT)		(10,793)	(3,229)	0	3,229
TOTAL FUND REVENUES		206	7,770	13,100	5,329
TOTAL FUND EXPENSES		11,000	11,000	13,100	2,100
SURPLUS (DEFICIT)		(10,793)	(3,229)	0	3,229
FUND: SOCIAL SECURITY					
SOCIAL SECURITY					
REVENUES					
	RECEIPTS	3,925	168,799	335,000	166,200
	RECEIPTS	3,925	168,799	335,000	166,200
EXPENSES					
	SPECIAL FUND EXPENSE	36,835	147,763	335,000	187,236
TOTAL EXPENSES: SOCIAL SECURITY		36,835	147,763	335,000	187,236
NET SURPLUS (DEFICIT)		(32,909)	21,035	0	(21,035)
TOTAL FUND REVENUES		3,925	168,799	335,000	166,200
TOTAL FUND EXPENSES		36,835	147,763	335,000	187,236
SURPLUS (DEFICIT)		(32,909)	21,035	0	(21,035)
FUND: SPECIAL RECREATION					
SPECIAL RECREATION					
REVENUES					
	RECEIPTS	6,407	305,074	560,000	254,925
	RECEIPTS	6,407	305,074	560,000	254,925

FUND: SPECIAL RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

SPECIAL RECREATION					
EXPENSES					
	CONTRACTUAL SERVICES	7,948	14,962	55,000	40,037
	CAPITAL IMPROVEMENTS	0	0	253,162	0
	SPECIAL FUND EXPENSE	0	125,919	251,838	125,919
TOTAL EXPENSES: SPECIAL RECREATION		7,948	140,881	560,000	419,118

NET SURPLUS (DEFICIT)		(1,541)	164,192	0	(164,192)

TOTAL FUND REVENUES		6,407	305,074	560,000	254,925
TOTAL FUND EXPENSES		7,948	140,881	560,000	419,118
SURPLUS (DEFICIT)		(1,541)	164,192	0	(164,192)

FUND: BOND AND INTEREST FUND

BOND AND INTEREST					
REVENUES					
	RECEIPTS	9,324	443,967	821,319	377,351
	RECEIPTS	9,324	443,967	821,319	377,351
EXPENSES					
	CONTRACTUAL SERVICES	0	0	821,319	0
TOTAL EXPENSES: BOND AND INTEREST		0	0	821,319	0

NET SURPLUS (DEFICIT)		9,324	443,967	0	(443,967)

TOTAL FUND REVENUES		9,324	443,967	821,319	377,351
TOTAL FUND EXPENSES		0	0	821,319	0
SURPLUS (DEFICIT)		9,324	443,967	0	(443,967)

FUND: CONSTRUCTION / CAPITAL IMPROV.

PROJECT REVENUE					
REVENUES					
	PROJECT REVENUE	4,521	29,099	2,046,760	2,017,660
	PROJECT REVENUE	4,521	29,099	2,046,760	2,017,660
NET SURPLUS (DEFICIT)		4,521	29,099	2,046,760	2,017,660

PLANNING/CONSTRUCTION/GRANTS					
EXPENSES					
	CONTRACTUAL SERVICES	9,348	30,393	202,000	171,606

FUND: CONSTRUCTION / CAPITAL IMPROV.
 FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
TOTAL EXPENSES: PLANNING/CONSTRUCTION/GRANTS		9,348	30,393	202,000	171,606
NET SURPLUS (DEFICIT)		(9,348)	(30,393)	(202,000)	(171,606)
BUILDINGS & IMPROVEMENTS					
EXPENSES					
CONTRACTUAL SERVICES		261,689	519,862	1,135,997	616,134
TOTAL EXPENSES: BUILDINGS & IMPROVEMENTS		261,689	519,862	1,135,997	616,134
NET SURPLUS (DEFICIT)		(261,689)	(519,862)	(1,135,997)	(616,134)
PARKS/PLAYGROUNDS IMPRV/ACQ					
EXPENSES					
CONTRACTUAL SERVICES		114,224	155,529	2,044,977	1,889,447
TOTAL EXPENSES: PARKS/PLAYGROUNDS IMPRV/ACQ		114,224	155,529	2,044,977	1,889,447
NET SURPLUS (DEFICIT)		(114,224)	(155,529)	(2,044,977)	(1,889,447)
LANDSCAPING & GROUNDSKEEPING					
EXPENSES					
CONTRACTUAL SERVICES		673	20,184	50,000	29,815
TOTAL EXPENSES: LANDSCAPING & GROUNDSKEEPING		673	20,184	50,000	29,815
NET SURPLUS (DEFICIT)		(673)	(20,184)	(50,000)	(29,815)
OPERATING EQUIP. & VEHICLES					
EXPENSES					
CONTRACTUAL SERVICES		1,093	120,719	225,407	104,687
TOTAL EXPENSES: OPERATING EQUIP. & VEHICLES		1,093	120,719	225,407	104,687
NET SURPLUS (DEFICIT)		(1,093)	(120,719)	(225,407)	(104,687)
RECREATION EQUIP. REPAIRS					
EXPENSES					
CONTRACTUAL SERVICES		0	0	3,000	0
TOTAL EXPENSES: RECREATION EQUIP. REPAIRS		0	0	3,000	0
NET SURPLUS (DEFICIT)		0	0	(3,000)	0
EMERGENCY REPAIRS/REIMB.					
EXPENSES					
CONTRACTUAL SERVICES		0	5,828	70,774	64,945
TOTAL EXPENSES: EMERGENCY REPAIRS/REIMB.		0	5,828	70,774	64,945
NET SURPLUS (DEFICIT)		0	(5,828)	(70,774)	(64,945)
TOTAL FUND REVENUES		4,521	29,099	2,046,760	2,017,660
TOTAL FUND EXPENSES		387,029	852,518	3,732,155	2,879,636
SURPLUS (DEFICIT)		(382,507)	(823,418)	(1,685,395)	(861,976)

DATE: 09/05/2019
TIME: 11:36:32
ID: GL480000.CGP

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 11
F-YR: 20

FUND: CONSTRUCTION / CAPITAL IMPROV.
FOR 4 PERIODS ENDING AUGUST 31, 2019

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

DIRECTOR'S MONTHLY AGENDA AND REPORT September 16, 2019

STAFF RECOGNITION

Please join our staff in recognizing the pool employees that together, performed a rescue in August at Sunset pool that saved a boy's life.

LIONS TENNIS COURT PROPOSAL

Enclosed in your packet is a memo and proposal for resurfacing the cracking tennis court at Lions Park. Jerry Culp will be available to answer questions regarding this project.

PETERSON PROPERTY UPKEEP AND DEMOLITION

Enclosed in your packet is a memo and proposal for the demolition of one of the houses on the Peterson Property. Jerry Culp will be available to answer questions regarding this project.

FABYAN SOCCER FIELDS AMENDMENT TO LICENSE AGREEMENT & GOAL SAFETY/EDUCATION POLICY

Enclosed in your packet is the amendment to license agreement and goal safety/education policy that was brought to the board last month. Last month the board approved the agreement through 2025. Kane County does not want to extend the license agreement through 2025 because they plan to make changes in 2020 when it is set to expire. Staff asks that the board approve the amendment to license agreement and goal safety/education as presented.

COMMUNICATIONS

Jay Moffat and I met with two of our legislators on September 3rd. Both Dan Ugaste and Karina Villa were very receptive to the Park District's mission. We shared with them some of what we do and offered each our Capital Project Proposals for Rebuild Illinois funding.

The annual Board planning meeting with the board is set for October 8th at 5:30 PM.

The calendar of events and meetings is included in your packet. It includes meetings and events for September and October that may be of interest to you.

We are still in need of Autumn Fair volunteers. If any board member or their family can volunteer, please let us know tonight. Plans for Autumn Fair are going well.

A public meeting was held on September 10th to review proposed plans for Library Park. Attendance was very low with few residents from the neighborhood. Many of the attendees were affiliated with the library in one way or another. We did gather input and are in the process of finalizing the plan and preparing bid documents.

The Executive Director and Supt. of Parks & Properties will be attending the NRPA conference September 23rd-26th.

A meeting was scheduled September 6th to review 95% drawings for the Peck Farm North development. We expect to go out to bid for the project on December 10th with construction beginning in the early spring.

Christy and I met with the GPD Foundation treasurers and our auditor to discuss audit review or some type of best practice review for the GPD Foundation. Now that we have two events and raise over

\$50,000, we thought it would be prudent to review our books and cash handling practices to make sure we are doing what is best and necessary for the safety of the Foundation. Might the Park District Board be willing to consider including the Foundation under the Park District audit umbrella once every three years?

FUTURE MEETINGS:

Board Planning Meeting	October 8	5:30 pm	SPRC
October Board Meeting	October 21	7:00 pm	SCC
GPD Foundation Meeting	September 17	7:00 pm	SCC

AUDIT FY 2018-19

The audit has been completed and is included in your board packet. A representative from Lauterbach & Amen and Christy Powell will be available to answer your questions.

VISION AND VALUE STATEMENT

At our planning meeting last October, the board and staff developed a framework for our vision and value statements to guide the District. Staff has continued to work on these throughout the year and are ready to present them to the board now for your review. Enclosed in your packet are the proposed vision and value statements the staff would recommend we adopt for the District.

WINDING CREEK LAND/CASH

Enclosed in your packet is a memo and also the final drafts of the letter of agreement and park donation agreement related to the Winding Creek development. Staff would recommend a motion to approve both documents and move forward with the acceptance and development of this park.

SAFETY REPORT REVIEW BY SUPT. NICOLE VICKERS

The board has requested that staff prepare periodic reports as they pertain to safety practices of the District. Nicole Vickers will be delivering a short presentation regarding our safety practices over the past six months. Staff will be available to answer any questions the board may have.

BEFORE & AFTER SCHOOL PROGRAM REPORT

Enclosed is a copy of the report for your review which was prepared by Kelly Wales. Kelly will be present at the meeting to discuss the report and answer your questions. We have had a very successful 2018-19 school year. Staff asks that the board approve the report and the 2019-2020 recommendations contained within.

ENVIRONMENTAL REPORT CARD UPDATE

Included in your packet is an update of the self-evaluation tool provided to us through our professional association for the purpose of assessing our agency's environmental management practices. Staff has prepared this document for the board in an effort to show our continued commitment to conservation of natural resources and the protection of our environment. Staff would ask for a motion to approve the environmental report card update and the information shared within.

Memo

To: GPD Board of Commissioners, Sheavoun Lambillotte,
From: Jerry Culp
CC: Christy Powell
Date: 9/11/2019
Re: Lions Park Tennis Court Resurfacing

Purpose:

The Purpose of this memorandum is to provide The Board of Commissioners with information to consider approving a proposal to resurface the tennis court at Lions Park.

Background

Funds were budgeted in the Capital Improvement Account Tennis Courts to continue renovating and resurfacing tennis courts. This year Lions tennis courts are scheduled for resurfacing.

Staff reached out to several contractors for quotes on the resurfacing of the Lions Park tennis courts. American Sealcoating submitted the lowest proposal in the amount of \$19,872.00.

Financial

Funds are included in the Capital Improvement Fund budget for the 2019-20 fiscal year Tennis Courts Account #30-1200-6-1280-11 for this expense totaling \$19,872.00.

Recommendation

Staff recommends the Board of Commissioners approve the proposal from American Sealcoating in the amount of \$19,872.00 to complete the resurfacing of Lions Park tennis courts.

Memo

To: GPD Board of Commissioners, Sheavoun Lambillotte,
From: Jerry Culp
CC: Christy Powell
Date: 9/11/2019
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Financial

Funds are included in the Capital Improvement Fund budget for the 2019-20 fiscal year Tennis Courts Account #30-1200-6-1280-11 for this expense totaling \$19,872.00.

Recommendation

Staff recommends the Board of Commissioners approve the proposal from American Sealcoating in the amount of \$19,872.00 to complete the resurfacing of Lions Park tennis courts.



American Sealcoating
109 Coolspring Cir
Michigan City, IN 46360
219 229 0025
american_sealcoating@yahoo.com

ADDRESS

Jerry Culp
Geneva Park District
710 Western Ave
Geneva, IL 60134
United States

Estimate 1339

DATE 07/16/2019

ACTIVITY

AMOUNT

Sport Court Package

13,000.00

TWO TENNIS COURT: STEP 1: Clean court with high power pressure washer rated at 4000 PSI to remove debris and old material from court.

STEP 2: Remove rust spots

STEP 3: Open and clean all cracks with wire wheel drum surface.

STEP 4: Clean entire court surface using high power blowers and brooms to remove debris.

STEP 5: Fill cracks and low-spots with SportMaster acrylic patch binder.

STEP 6: Grind court to remove high spots, and ensure a level surface.

STEP 7: Apply (2) coats of SportMaster acrylic resurfacer via squeegee.

STEP 8: Apply (2) coats of SportMaster court color via squeegee.

STEP 9: Stripe standard tennis court layout.

STEP10: Apply SportMaster Stripe Rite for primer to ensure no bleeding of the color. Then, finish off striping using SportMaster Line Paint.

Armor Crack Repair System

6,872.00

Install (382) linear feet of Armor Crack Repair System according to manufacturer's instructions. *
WARRANTIED FOR 2 YEARS (\$6,872.00)

Lions Park in Geneva.

TOTAL

\$19,872.00

Accepted By

Accepted Date

Memo

To: GPD Board of Commissioners, Sheavoun Lambillotte,

From: Jerry Culp

CC: Christy Powell

Date: 9/11/2019

Re: Peterson House Demolition

Purpose:

The Purpose of this memorandum is to provide The Board of Commissioners with information to consider approving a proposal to demolish the Peterson House at Peck Farm Park.

Background

Part of the long term plan for incorporating the Peterson property into Peck Farm Park is to remove unnecessary or unusable structures. The house on the west side of the property has been vacant for a couple of years. Staff has winterized the house and keeps a warning light on in case the electric fails and prevents the sump pump from operating. Since the long term plan for the house is its eventual removal, staff contacted Mr. Peterson to determine any interest in keeping the house for the short term. Mr. Peterson agreed the removal of the house is in the best interest of the District.

Staff has received three price quotes on the removal with Fowler Inc. submitting the lowest proposal in the amount of \$19,850.00. Staff has worked with Fowler in the past and is confident in their ability to complete this project.

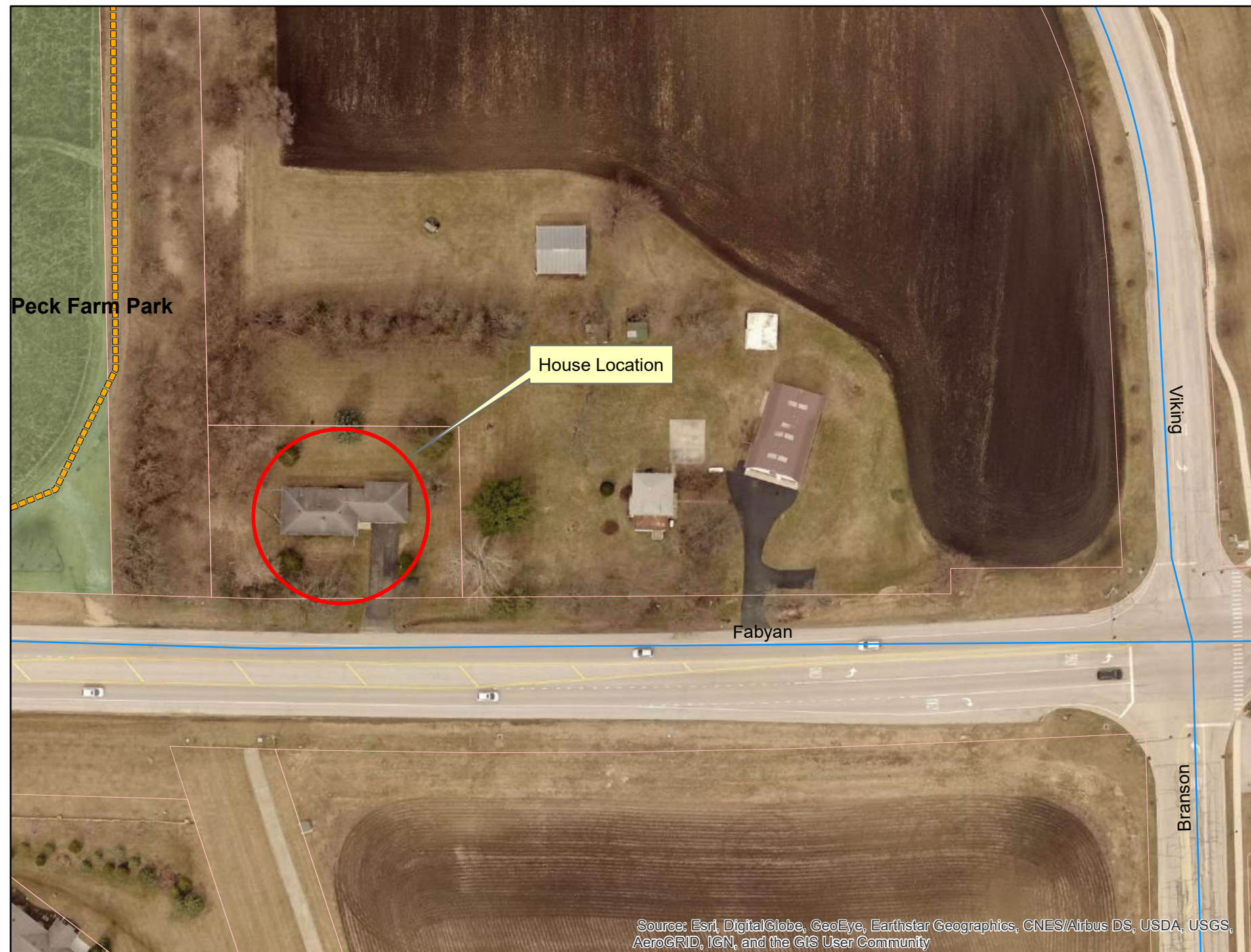
Financial

Funds are included in fiscal year 2019-20 for capital improvements at Peck Farm. Sufficient funds are available in the Capital Improvement Account #30-1300-6-1399-11 for this expense totaling \$19,850.00.

Recommendation

Staff recommends the Board of Commissioners approve the proposal from Fowler Inc. in the amount of \$19,850.00 to complete the demolition of the Peterson House.

Peterson Property



Legend

- GPD Trails
- CenterlinesGeneva
- Geneva_Parcels
- GPD Parks
- gpdboundary

0 100 200 400 600 800 Feet



Amendment to License Agreement

This 2nd amendment to license agreement is made this _____ day of September 2019, by and between Geneva Park District, an Illinois park district ("GPD") and the Forest Preserve District of Kane County ("FPDKC") relating to that certain license agreement amendment signed July 21, 2015 and a certain license use agreement approved and adopted by the parties on or about June 21, 2010 (the "2010 License Agreement").

WHEREAS, the 2015 Amendment to the License Agreement grants to GPD a five-year renewal term for use of certain soccer fields located at the south end of the Fabyan Forest Preserve; and,

WHEREAS, the GPD agrees to the following:

- 1) To be responsible for the maintenance and repairs of the Premises, including the proper maintenance, repair, storage, anchoring, and signage of the soccer goals in accordance with the *1995 Consumer Products Safety Commission Guidelines for Movable Soccer Goal Safety and 430 ILCS 145/15* ; and
- 2) To be responsible for the introduction and adoption of the Soccer Goal Safety And Education Policy pursuant to the Illinois Moveable Soccer Goal Safety Act, (430 ILCS 145/10) which requires the Geneva Park District to create a policy outlining how it will specifically address the safety issues associated with moveable soccer goals; and

Now, therefore, the parties agree that the 2010 License is hereby amended as follows:

1. That the term of the 2010 Licensee Agreement shall be extended to and through June 30, 2020 and the GPD will mandate the introduction and adoption of the Soccer Goal Safety Act.
2. In all other respects, the terms and provisions of the 2010 License Agreement are hereby confirmed, ratified and adopted as of the day and year first above written.

Forest Preserve District of Kane County

Geneva Park District

By: _____
Michael J. Kenyon

By: _____
Its President

Attest:

Attest:

Susan Starrett

Its Secretary



Forest Preserve District of Kane County SOCCER GOAL SAFETY AND EDUCATION POLICY

I. INTRODUCTION AND IDENTIFICATION OF ACT

This Soccer Goal Safety and Education Policy (“Policy”) is adopted pursuant to the Illinois Movable Soccer Goal Safety Act, also known as Zach’s Law, 430 ILCS 145/1 (the “Act”). The Act requires **Geneva Park District** to create a Policy to outline how it will specifically address the safety issues associated with movable soccer goals.

II. DEFINITIONS

The following words shall have the following meanings when used in this Policy.

“Act” means the Illinois Movable Soccer Goal Safety Act, also known as Zach’s Law, **430 ILCS 145/1**.

“Authorized Personnel” means Permitted Users and all District employees who have responsibility for or contact with Movable Soccer Goals.

“Board” means the Board of Commissioners of the District.

“District” means Geneva Park District.

“Movable Soccer Goal(s)” means a freestanding structure consisting of at least 2 upright posts, a crossbar, and support bars that is designed: (1) to be used for the purposes of a soccer goal; (2) to be used without any other form of support or restraint other than pegs, stakes, augers, counter-weights, or other types of temporary anchoring devices; and (3) to be able to be moved to different locations.

“Organization” means any unit of local government other than the District, and any school district, sporting club, soccer organization, religious organization, business, or other similar organization.

“Permitted User(s)” means an Organization and all of its employees, agents, coaches and volunteers, that use Property for Soccer-Related Activities.

“Policy” means this Soccer Goal Safety and Education Policy.

“Property” means real property owned or leased by the District where Movable Soccer Goals are used.

“Safety Guidelines” mean the Guidelines for Safely Securing Movable Soccer Goals attached to this Policy as Attachment 1.

“Soccer-Related Activity” means use of Movable Soccer Goals on Property, including without limitation, soccer games, scrimmages, practices and the like.

III. MOVING AND SECURING MOVABLE SOCCER GOALS; WARNING LABELS

Prior to the commencement of the soccer season each year, the District will place and secure Movable Soccer Goals on its Property in accordance with the Safety Guidelines. Only the District shall be permitted to move any Movable Soccer Goal the District owns, installs, or places on its Property.

Thereafter, if a Movable Soccer Goal becomes unanchored or improperly secured, only Authorized Personnel shall be permitted to re-secure it in accordance with the Safety Guidelines.

A warning label such as the following shall be posted on all Movable Soccer Goals:

ONLY AUTHORIZED PERSONNEL MAY MOVE AND ANCHOR THIS GOAL. IF THIS GOAL IS NOT ANCHORED DOWN, DO NOT USE IT AND CONTACT JERRY CULP, SUPERINTENDENT OF PARKS AND PROPERTIES 630-232-0605. SERIOUS INJURY INCLUDING DEATH CAN OCCUR IF IT TIPS OVER.

IV. ROUTINE INSPECTIONS BY DISTRICT

The District shall routinely inspect all Movable Soccer Goals that the District has installed or placed onto its Property to verify that they are properly secured and document such inspection in writing.

V. PERMITTED USER INSPECTIONS, PLACEMENT IN NON-USE POSITION AND NOTICE TO PLAYERS

As a condition of the use of Property, before and after any Soccer-Related Activity, Permitted Users shall make a physical inspection of each Movable Soccer Goal to assure that the goal is secure in accordance with the Safety Guidelines. If any Movable Soccer Goal is not properly secured, the Permitted User shall secure the goal in accordance with the Safety Guidelines. If the Permitted User does not have the necessary equipment to secure the goal in accordance with the Safety Guidelines, the Permitted User shall place the goal in a non-use position by laying it forward onto its front bars and crossbar and shall immediately notify the District of the location of the goal.

As a condition of the use of Property and prior to the commencement of the soccer season each year, each Organization shall advise their players and the players’ parents and guardians, that Movable Soccer Goals may not be moved and that any use of a Movable Soccer Goal that is

inconsistent with Soccer-Related Activity is strictly prohibited, including without limitation, playing, climbing, or hanging on any part of the Movable Soccer Goal. According to the U.S. Consumer Product Safety Commission, these activities can result in serious injury, including death. A sample notice is attached hereto as Attachment 2.

VI. USE OF DISTRICT PROPERTY BY PERMITTED USERS

A copy of this Policy shall be provided to all Organizations using the Property for Soccer-Related Activity. Prior to using Property for Soccer-Related Activity, each Organization shall provide each of its Permitted Users with a copy of this Policy and shall require that each of its Permitted Users comply with all applicable provisions of this Policy.

VII. REMOVAL

At the conclusion of each soccer season, the District will either remove all Movable Soccer Goals that it has installed or otherwise placed on its Property and store such goals at a secure location or otherwise secure such goals on its Property by placing the goal frames face to face (front posts and crossbars facing toward each other) and securing them at each goalpost with a lock and chain; or locking and chaining the goals to a suitable fixed structure such as a permanent fence; or locking unused portable goals in a secure storage room after each use; or fully disassembling the goals for season storage.

VIII. ACQUISITION OF TIP-RESISTANT MOVABLE SOCCER GOALS

After the effective date of this Policy, the District will not purchase any Movable Soccer Goal unless it is tip resistant. A Movable Soccer Goal whose inside measurements are 6.5 to 8 feet high and 18 to 24 feet wide is not tip-resistant unless it conforms to the American Society for Testing and Materials (ASTM) standard F2673-08 for tip-resistant Movable Soccer Goals or is otherwise equipped with another design-feature approved by the U.S. Consumer Product Safety Commission. Notwithstanding the foregoing provisions, the District may continue to use its existing goals in a manner consistent with this Policy.

IX. APPLICABILITY

If any provision of this Policy conflicts with any provision of the Act, the provisions of the Act shall prevail.

This Policy shall not create any new liability or increase any existing liability of the District, or any of its officers, employees, or agents, which exists under any other law, including but not limited to the Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101 *et seq.* Nor shall this Policy alter, diminish, restrict, cancel, or waive any defense or immunity of the District or any of its officers, employees, or agents, which exists under any other law, including but not limited to the Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101 *et seq.*

X. AVAILABILITY OF POLICY

All District employees who have responsibility for or contact with Movable Soccer Goals shall be advised of this Policy.

A copy of the Policy is available to all other employees and any member of the public by requesting a copy from: Geneva Park District, Jerry Culp, Superintendent of Parks and Properties, 630-232-0605.

XI. AMENDMENTS

This Policy may be amended by the District at any time.

XII. EFFECTIVE DATE

This Policy becomes effective September 1, 2019.

ATTACHMENT 1

NOTE: The Guidelines for Movable Soccer Goal Safety published by the U.S. Consumer Product Safety Commission state that there are several different ways to properly secure a soccer goal and that the number and type of anchors to be used depend on a number of factors, such as soil type, soil moisture content, and total goal weight. The following guidelines are taken from the CPSC recommendations for Anchoring/Securing/Counterweighting goals. It is advisable to adapt Attachment 1 to the extent the recommendations are appropriate to a District's particular situation.

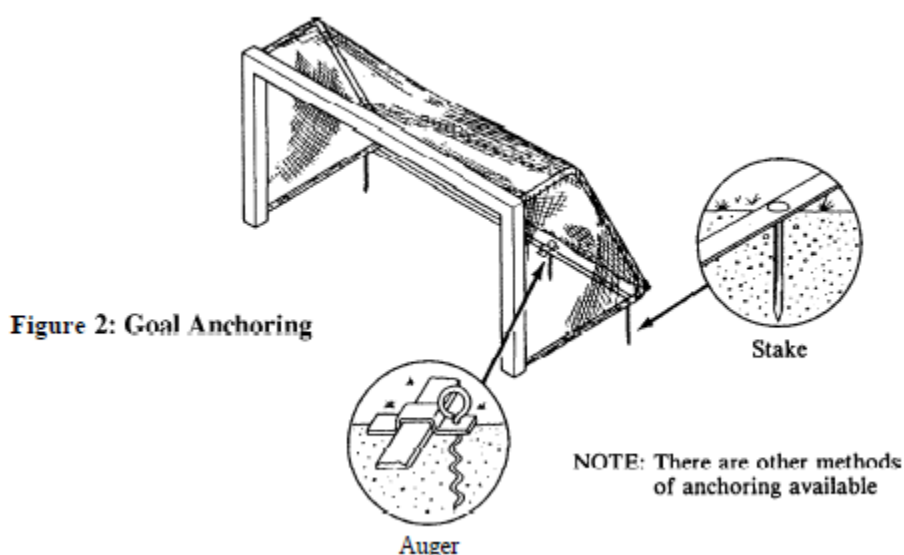
GUIDELINES FOR SAFELY SECURING MOVABLE SOCCER GOALS

According to the U.S. Consumer Product Safety Commission (CPSC), a properly anchored / counter-weighted movable soccer goal is much less likely to tip over. Accordingly, it is **IMPERATIVE** that ALL movable soccer goals are always anchored properly (e.g., see Figure 2 below) and that they are secured to the ground (preferably at the rear of the goal), making sure the anchors are flush with the ground and clearly visible.

There are several different ways to secure a Movable Soccer Goal. The number and type of anchors to be used will depend on a number of factors, such as soil type, soil moisture content, and total goal weight. Each goal shall be secured in accordance with the appropriate anchoring system as set forth below.

In addition, warning labels required by the District's Soccer Goal Safety and Education Policy will be attached to each goal. Nets shall be secured to posts, crossbars, and backdrops with tape or Velcro straps at intervals of no less than one every four feet.

Illustrations and Recommendations according to the U.S. Consumer Product Safety Commission



ATTACHMENT 1 - CONTINUED

Anchor Types

1. Auger style

This style anchor is “helical” shaped and is screwed into the ground. A flange is positioned over the ground shoes (bar) and rear ground shoe (bar) to secure them to the ground. A minimum of two auger-style anchors (one on each side of the goal) are recommended. More may be required, depending on the manufacturer’s specifications, the weight of the goal, and soil conditions.

Figure 3.1: Auger Style Anchor



2. Semi-permanent

This anchor type is usually comprised of two or more functional components. The main support requires a permanently secured base that is buried underground. One type (3.2a) of semi-permanent anchor connects the underground base to the soccer goal by means of 2 tethers. Another design (3.2b) utilizes a buried anchor tube with a threaded opening at ground level. The goal is positioned over the buried tube and the bolt is passed through the goal ground shoes (bar) and rear ground shoe (bar) and screwed into the threaded hole of the buried tube.

Figure 3.2a: Semipermanent Anchor

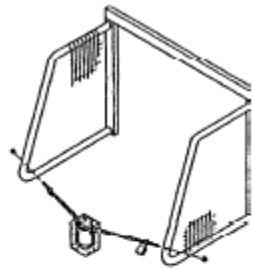
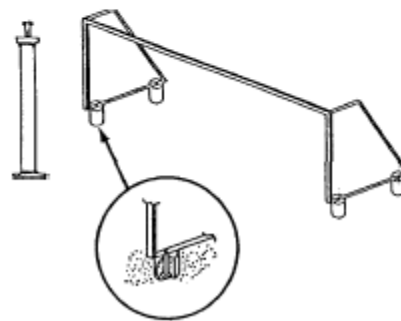


Figure 3.2b: Semipermanent Anchor



3. Peg or Stake style (varying lengths) Anchor

Typically two to four pegs or stakes are used per goal (more for heavier goals) (Figure 3.3). The normal length of a peg or stake is approximately 10 inches (250mm). Care should be taken when installing pegs or stakes. Pegs or stakes should be driven into the ground with a sledge-hammer as far as possible and at an angle if possible, through available holes in the ground shoes (bar) and rear ground shoe (bar) to secure them to the ground. If the peg or stake is not flush with the ground, it should be clearly visible to persons playing near the soccer goal. Stakes with larger diameters or textured surfaces have greater holding capacity.

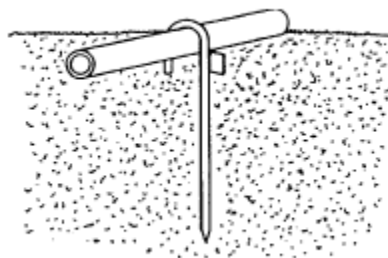
Figure 3.3: Peg or Stake Style Anchor



4. J-Hook Shaped Stake style

This style is used when holes are not pre-drilled into the ground shoes (bars) or rear ground shoe (bar) of the goal. Similar to the peg or stake style, this anchor is hammered, at an angle if possible, directly into the earth. The curved (top) position of this anchor fits over the goal member to secure it to the ground (Figure 3.4). Typically, two to four stakes of this type are recommended (per goal), depending on stake structure, manufacturers specifications, weight of goal, and soil conditions. Stakes with larger diameters or textured surfaces have greater holding capacity.

Figure 3.4: J-Hook Anchor



5. Sandbags/Counterweights

Sandbags or other counterweights could be an effective alternative on hard surfaces, such as artificial turf, where the surface cannot be penetrated by a conventional anchor (i. e., an indoor practice facility) (Figure 3.5). The number of bags or weights needed will vary and must be adequate for the size and total weight of the goal being supported.

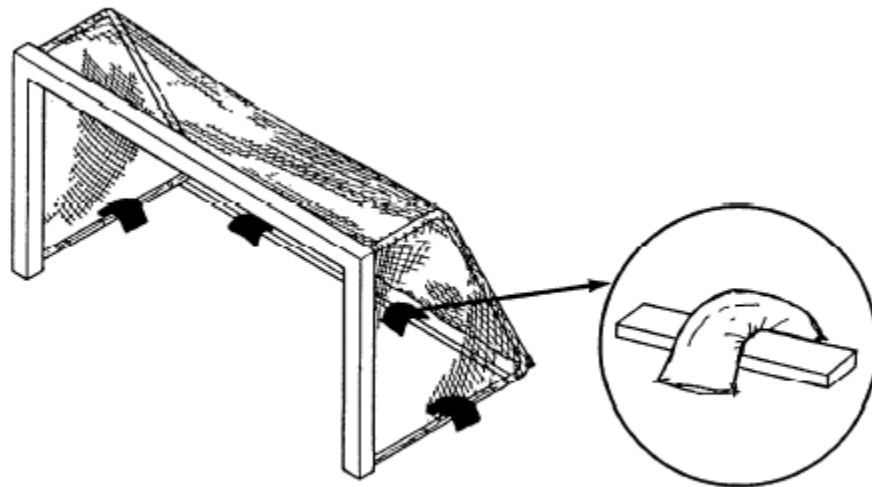
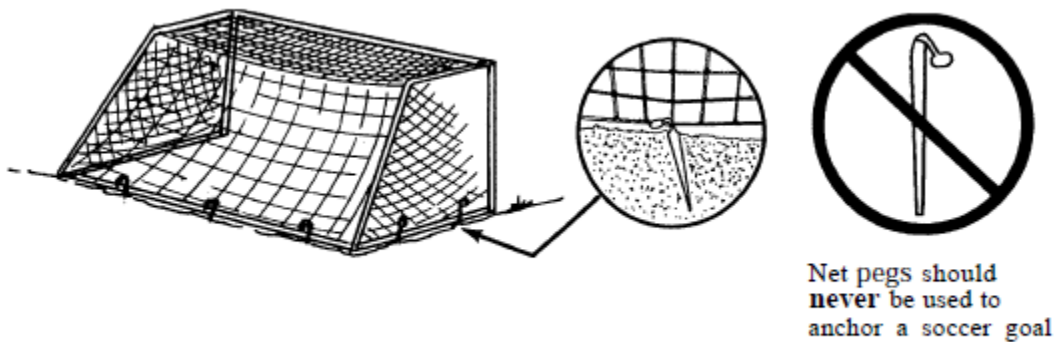


Figure 3.5: Sandbag Method of Anchoring

(Rear) Ground Bar/Shoe

6. Net Pegs

These tapered, metal stakes should be used to secure only the NET to the ground (Figure 3.6). Net pegs should NOT be used to anchor the movable soccer goal.



Net pegs should
never be used to
anchor a soccer goal

Figure 3.6: Net Pegs

ATTACHMENT 2

NOTICE

September 1, 2019

TO WHOM IT MAY CONCERN: All parents and guardians of soccer players:

One of our primary objectives is that children have safe recreation areas. To that end, soccer goals should remain securely anchored to the ground and nets firmly attached to the goals.

In an effort to keep the goals and nets secure and children safe, you are required to advise your children/soccer players and any other person accompanying you for whom you are responsible that the following is strictly prohibited: moving any soccer goals and any use of a soccer goal that is inconsistent with soccer-related activity, including without limitation, playing, climbing, or hanging on any part of the soccer goal. This especially applies to children climbing on or hanging from nets or goal frames. According the U.S. Consumer Product Safety Commission, these activities can result in serious injury, including death.

If you observe any child inappropriately using a soccer goal or net, immediately and politely ask the child to stop. If the activity continues, please notify a coach or referee as soon as possible. Players violating this rule may be forced to sit out, at the coach's discretion.

Finally, if you see any soccer goal that is not anchored down or any net that is not firmly secured to the goal, please notify a coach or referee immediately.

Sincerely,

Jerry Culp
Superintendent of Parks and Properties
Geneva Park District

SEP2019

SUN

MON

TUE

WED

THU

FRI

SAT

01

Fox Valley Folk
Festival

02

Fox Valley Folk
Festival
Last Day @
Sunset Pool
12-6pm
Labor Day

03

City Council &
Comm of
Whole @ 7

04

05

CAC Mtg 7 PM

06

Parent's Night
Out 6-9pm

07

08

09

10

11

12

Plan Comm Mtg
@ 7

13

14

15

16

**GPD Board
Meeting @ 7**
City Council &
Comm of
Whole @ 7

17

GPD
Foundation
Meeting @ 7
HPC Mtg @ 7

18

IAPD Golf
Outing @
Glenview Park
District

19

20

Parent's Night
Out 6-9pm

21

Autumn Fair
@ Peck Farm
11am – 3pm

22

23

24

NRPA
Conference

25

NRPA
Conference

26

NRPA
Conference
Plan Comm Mtg
@ 7

27

28

29

30

OCT 2019

SUN

MON

TUE

WED

THU

FRI

SAT

01

02

03

CAC Mtg 7 PM

04

Parent's Night
Out
Crimes of the
Heart

05

Crimes of the
Heart

06

Crimes of the
Heart

07

City Council Mtg
@ 7
Comm of the
Whole Mtg @ 7

08

09

10

Plan Comm Mtg
@ 7
National walk to a
park day

11

Crimes of the
Heart

12

Crimes of the
Heart

13

Crimes of the
Heart

14

15

HPC Mtg @ 7

16

17

18

Parent's Night
Out
The Walking
Dwarves

19

The Walking
Dwarves
Escape the
Mansion

20

The Walking
Dwarves

21

**GPD Board
Meeting @ 7**
City Council
and Comm of
Whole Mtg @ 7

22

23

24

Plan Comm Mtg
@ 7

25

The Walking
Dwarves

26

Halloween Hayday
Howl O' Ween
Dog Parade
The Walking
Dwarves

27

The Walking
Dwarves

28

29

Youth Auditions
for Tiny Tim's
Christmas

30

Youth
Auditions for
Tiny Tim's
Christmas

31

Peck Farm Park Report
by
 Trish Burns
Manager, Peck Farm Park Interpretive Center
 September 16, 2019

Natural Areas / Site Management

1. Mill Creek Watershed – The Chicago Metropolitan Agency for Planning (CMAP) is collaborating with Kane County, local municipalities, districts and organizations to create a water quality-based protection plan for Mill Creek. The plan is currently in draft form and being reviewed by CMAP with input from all stakeholders. The plan has been reviewed regarding Peck Farm Park. Several areas were highlighted for potential focus regarding grant opportunities for natural area management and education programs.
2. Community Garden: Excess produce has been donated to the Northern Illinois Food Bank. Since early August the donation amount has equaled over 300 pounds. With the abundance of rain this season, the gardens have been providing a lot of produce. Several garden volunteers take the extra produce to the Northern Illinois Food Bank.

Interpretation / Program

1. Autumn Fair will be held on September 21. This annual event includes the Basket Raffle, Petting Zoo, Live Cows, Hay Rack Rides, and Pony Rides. Folk Yeah will provide live music and Solmen Oath Brewery will provide beer for the event.
2. Geneva History Center: I recently presented a lunch and learn at the Geneva History Center. The focus was the Peck Family Legacy. There were 30 people in attendance who were very interested in the program. One of the participants said that Erdene Peck was her kindergarten teacher. The History Center is also selling an ornament that features the Peck House in conjunction with the 150th celebration.
3. Upcoming Events & Programs:

Pokémon Go Walking Tour	September 14
Family Ecology Club	September 14
Little Buds	September 17- October 8
We're all Downstream	September 19
Autumn Fair	September 21
Birds of a Feather	September 24
Peck After Dark	September 27

Program report (August):

2019	2018		2019	2018	
3	3	Family Programs	43	65	Participants
4	4	Adult Program	99	107	Participants
4	7	Children's Programs	67	72	Participants
1	2	Birthday Parties	45	90	Participants
2	2	On-site Field Trips – Staff Led	40	65	Students/teachers/chaperones
5	4	Visit Only/	130	205	Participants
9	13	Summer Camp	159	157	Participants
0	1	Off-Site Programs	0	75	Participants
0	2	Scout Programs	0	150	Participants

2	3	Community Group Meetings	95	100	FVAS
1	2	Partnered Programs	87	125	FVAS Public Star Party
1	2	OB Rentals	45	100	
3	3	Picnic Shelter Rental	525	620	
1	3	3-Sided Barn Rental	175	335	
3	1	Facility Rental	475	200	
1	1	Special Event	300	600	Back to School / (Rain)
		Walk in Attendance	7925	6612	Visitors (Tracked with BH attendance)
40	53	Total Events	10,480	9,678	Total Tracked Participants

4. Program Comparison (4-Years)

August Programs							
2017		2016		2015		2014	
Events	Participants	Events	Participants	Events	Participants	Events	Participants
50	2859	44	1761	48	1855	45	2860

5. Butterfly House Comparison (5-Years)

August Butterfly House				
2019	2018	2017	2016	2015
7925	6612	9512	7222	8236

6. Butterfly House Donations Comparison (5-Years)

2019	2018	2017	2016	2015
\$3,770.00	\$3,559.50	\$3,791.50	\$4,927.50	\$3,835.91

GENEVA PARK DISTRICT
PARKS AND PROPERTIES BOARD REPORT

September 16, 2019

Operations

- Staff has completed brush and tree trimming along the Fox River Trail in Bennet Park.
- Staff is starting to schedule the fall cleanup of annual beds.
- Staff has completed aerating at Wheeler Park and preparing for overseeding.
- Staff is preparing to paint the personnel doors on the red barn.
- Staff has installed a privacy fence between the orientation barn and the gray barn.
- Staff is working with Mill Creek Water Reclamation District to repair a leaking waterline at Summerset Park.
- Staff is assisting with the pool and sprayground winterizing.
- Shrub bed, sign beds and tree rings are being weeded and cleaned up.
- Working with a contractor to get the Wheeler pavilions painted.
- Disposal still happening twice per week.
- Staff continues to work with patrons on memorial trees and benches.
- Continuing to clean up around shops and organizing as time allows.
- Staff is mowing in the natural areas at Peck to control invasive species.
- Staff completed repairs to Hawks Hallow Playground chain climber.

Events

- Delivered picnic tables for the Car Show in Geneva.
- Set up tables and barrels for the Meadows block party.
- Festival of the Vine, staff delivered picnic tables for the event.
- Completed the setup and breakdown for Folk Fest. Also staff worked the event keeping the site clean.
- Staff is busy getting ready for Autumn Fair.

Baseball/Softball

- Ballfield prep is ongoing daily.
- Staff is getting proposals from contractors to regrade areas at Peck ballfields to improve drainage.
- Drainage work between the two ballfields at Mill Creek Community has been completed.

Soccer

- Soccer and Lacrosse fields have been striped and all set up for the season.

Facilities

- Completed winterizing Mill Creek sprayground.
- Preparing for winterizing of pools and Sunset sprayground.
- Working on LED Replacement costs for the pool lights.
- Assisting with HVAC software control system at SPRC.
- Phase II Sunset roofing work is in its final stages. Roof is complete, heating units are installed. Sheet metal work is scheduled to be completed next week.
- Staff has completed first round of preventative maintenance on all heating and air conditioning units.
- Replaced hardware on doors in Sunset locker rooms.
- Continuing to change Marquee sign as needed.

Park Projects

- Staff has completed the repainting of the sculpture at Island Park.
- Tree trimming and removal continues with in the parks. On our list next is trimming at Old Mill, Dryden, Fargo, Bricher and South Street.
- Staff is entering data into PubWorks daily and still learning new aspects of the system.
- Lions Park tennis court is due for color coat restoration, staff is presenting to board for approval this month.
- Asphalt Paving Bid has started. Asphalt work is complete at SPRC, Peck and the Peck Ballfield Trail. The contractor will be starting at Wheeler Park next.
- Staff is starting to review ice rink info and preparing for set up this fall.

Tree Planting 2019

- Staff is documenting trees in various parks that need to be removed and replaced in preparation for this falls tree planting.

**GENEVA PARK DISTRICT
RECREATION BOARD REPORT
NICOLE VICKERS, CPRP
SUPERINTENDENT OF RECREATION
September 16, 2019**

UPDATE:

I. FALL REGISTRATION

Fall registration is complete with most classes beginning the week of September 9th. Staff is already in the midst of planning programs for the 2020 Winter season.

**II. FACILITY UPDATES
Sunset Pool**

Sunset Pool closed for the season Monday, September 2nd. Winterization, along with other maintenance projects are ongoing at both Sunset and Mill Creek Pools.

Sunset Community Center/Stephen Persinger Recreation Center

The annual shutdown of the fitness facilities was conducted throughout the last two weeks of August. Staff worked diligently in completing several projects, including maintenance of all fitness equipment, resurfacing hardwood floors, and painting projects. Staff also cleaned all carpet and flooring and deep cleaned the entire facility. New equipment was also installed during this time. The facilities look great and the members are very pleased.

III. SPECIAL EVENTS

The 42nd annual Folk Festival was held on September 1st- 2nd at Island Park.

Staff is busy gearing up for a wide array of Fall events including Hustle S'More 5K (previously Harvest Hustle), Escape the Mansion (replacing Zombie Apocalypse), Halloween HayDay, and Pizza Palooza.

IV. PLAYHOUSE 38

The adult production of "Crimes of the Heart" is currently in rehearsals and will take stage October 4th – 6th.

The children's production of "The Walking Dwarves" is also currently in the rehearsal stage (with 2 casts) and will be making their debut October 18th – 20th and October 25th -27th.

V. **UPCOMING EVENTS**

Programs/Special Events:

September 28 th :	Hustle S'More, Peck Farm Park
October 19 th :	Escape the Mansion, SPRC
October 21 st :	Pizza Palooza, Sunset
October 26 th :	Halloween HayDay, SPRC

Trips:

September 24 th :	Blue Chip Casino, Michigan City
October 2 nd :	Troll Town and Cave of the Mounds, Wisconsin
October 9 th :	Route 66 & Pontiac
October 29 th :	Fall Foliage Lake Geneva Boat Tour & Shopping

INFORMATION:

I. SUNSET REPORT

Comparison figures for Sunset Racquetball and Fitness Center are as follows

SRFC August Totals		
	August 2018	August 2019
Annual Membership Revenue	\$8,775	\$4,919
EFT/Ongoing Revenue	\$4,021	\$4,073
Court Hours	\$200	\$171
Guests	\$410	\$348
Monthly Memberships	\$0	\$0
Racquet Rentals	\$0	\$0
Vending	\$197	\$231
Total Revenue	\$13,603	\$9,742

	August 2018	August 2019
Resident SRFC Pre-Paid:		
New	10	2
Renew	14	12
Resident SRFC ONGOING:		
New	3	1
Renew	3	1
Non-Resident SRFC Pre-Paid:		
New	2	0
Renew	1	2
Non-Resident SRFC ONGOING:		
New	0	0
Renew	0	1
New	15	3
Renew	18	16
Totals	33	19

SRFC August Memberships Totals		
	August 2018	August 2019
Total Membership Revenue	\$12,796	\$8,992
Membership Retention Rate	90%	81%
SRFC Usage Breakdown		
	August 2018	August 2019
Members	3,287	3,339
Guests	<u>86</u>	<u>64</u>

Total Usage	3,373		3,403	
Weight room Usage	3,255		3,249	
Court Usage				
Reserved Court Time	34		35	
Walk-on Court Time	0		4	
Court Percentages				
Prime Time	9%		14%	
Non-Prime Time	7%		6%	
Racquetball	7%		6%	
Wally ball	1%		2%	
SRFC Year to Date Comparison				
	2018/2019		2019/2020	
Total EFT/Ongoing Memberships	109		113	
Total # of Memberships/Members (excludes Gold)	560	953	580	955
YTD Membership Retention Rate	81%		82%	
Total Membership Revenue	\$49,693		\$47,844	
Projected EFT/Ongoing Annual Rev.	\$32,168		\$32,584	

II. **SPRC REPORT**

Comparison figures for Stephen D. Persinger Recreation Center are as follows

SPRC General		
	August 2018	August 2019
Total Membership Revenue	\$29,281	\$28,064
Memberships	65	59
Track Passes	10	11
Guests	172	123
Monthly Membership Retention Rate	93%	87%

SPRC Membership Breakdown		
	August 2018	August 2019
Resident Gold Pre-Paid:		
New	6	5
Renew	4	2
Resident Gold ONGOING:		
New	3	2
Renew	1	0
Non-Resident Gold Pre-Paid:		
New	0	1
Renew	0	0
Non-Resident Gold ONGOING:		
New	0	0
Renew	0	0
Resident SPRC Pre-Paid:		
New	13	14
Renew	17	17
Resident SPRC ONGOING:		
New	7	6
Renew	0	0
Non-Resident SPRC Pre-Paid:		
New	5	2
Renew	5	6
Non-Resident SPRC ONGOING:		
New	3	5
Renew	1	0

New	37		35	
Renew	28		25	
Totals	65		60	
SPRC Usage Breakdown				
	August 2018		August 2019	
Members	8,552		8,416	
Guests	172		123	
Total Usage	8,724		8,539	
Member Usage:				
Mon.-Fri. (Avg.)	Avg. 401		Avg. 397	
Sat. (Avg.)	Avg. 293		Avg. 289	
Morning Nursery	744	Avg. 28	532	Avg. 20
12-4 pm Nursery	372	Avg. 14	337	Avg. 12
Evening Nursery	247	Avg. 9	138	Avg. 5
TOTAL NURSERY	1,363		1,007	
Open Gym Youth	276		611	
Open Gym Adult	72		260	
SPRC August Totals				
	August 2018		August 2019	
Annual Membership Revenue:	\$14,267		\$12,375	
EFT/Ongoing Membership Revenue:	\$14,744		\$15,417	
Monthly Memberships	0	\$0	0	\$0
Track Pass	10	\$270	11	\$272
Total Membership Revenue	\$29,281		\$28,064	
Kidz Korral Revenue	\$3,081		\$3,185	
Birthday Parties	10	\$1,980	4	\$1,545
Guest Fees	172	\$554	123	\$464
Open Gym Youth	276	\$962	611	\$1,298
Open Gym Adult	72	\$304	360	\$363
Vending	\$284		\$216	
Total Additional Revenue	\$7,165		\$7,071	
SPRC Year to Date Comparisons				
	2018/2019		2019/2020	
Current Memberships/Members	1,369	2,887	1,443	2,926
Gold Annual	173	398	153	327
Gold Ongoing	82	192	82	202
SPRC Annual	772	1,488	852	1,613
SPRC Ongoing	342	809	356	784
Track Passes	706		679	
YTD Membership Retention Rate	86%		81%	
Total Membership Revenue	\$122,433		\$117,559	
Projected EFT/Ongoing Annual Rev.	\$117,952		\$123,336	

III. MINIATURE GOLF COURSE REPORT

	August 2018	August 2019
Total Attendance	3,439	4,923
Resident	1,032	1,776
Non-Resident	1,410	2,021
Free Passes/Discounts/Groupon	872	1,018
Daily Admission Total	3,314	4,815
Resident Birthday Parties	15	10
Non-Resident Birthday Parties	0	0
Resident Rental	110	54
Non-Resident Rental	<u>0</u>	<u>44</u>
Rental Total	125	108
Attendance (by percentage)		
% of Residents	45%	47%
% of Non-Residents	55%	53%
Deposits		
Admissions	\$15,018.00	\$24,196.00
Concessions	\$1,982.00	\$2,234.00
Rentals	\$687.00	\$436.00
Birthday Parties	<u>\$188.00</u>	<u>\$125.00</u>
Total Deposits	\$17,875.00	\$26,991.00

IV. SUNSET POOL REPORT

Attendance	August/September 2018	August/September 2019
Resident		
Toddler	33	32
Youth	379	330
Adult	983	882
Senior	89	113
Season Pass	5,954	6,557
Twilight	986	334
Lap Swim	79	167
Teen Night	0	42
Rental	300	350
Lessons	500	661
Birthday Parties	420	450
Total Resident	9,723	9,918
Non-Resident		
Toddler	5	5
Youth	31	113
Adult	65	307
Senior	7	23
Season Pass	1,390	1,368
Youth Guest	4	26
Adult Guest	4	25
Senior Guest	6	5
Twilight	251	106
Total Non-Resident	1,763	1,978
Total August Attendance	11,486	11,896
Attendance by Percentage		
Resident	85%	83%
Non-Resident	15%	17%
Deposits	August/September 2018	August/September 2019
Daily Fees	\$22,769.00	\$21,711.00
Concessions	\$16,613.00	\$14,552.83
Lap Swim	\$172.00	\$277.50
Rentals	\$750.00	\$1,080.00
Birthday Parties	<u>\$968.00</u>	<u>\$1,975.00</u>
Total Deposits	\$41,272.00	\$39,596.33
Partial Day Closures	4	3
Full Day Closure	0	2

V. **MILL CREEK POOL REPORT**

August Attendance	August 2018	August 2019
Resident		
Toddler	227	165
Youth	97	84
Adult	277	169
Senior	33	29
Season Pass	1,888	1,995
Twilight	89	85
Lap Swim	36	22
Rental	300	0
Lessons	472	385
Birthday Parties	210	150
Total Resident	3,629	3,084
Non-Resident		
Toddler	53	106
Youth	5	14
Adult	17	30
Senior	1	4
Season Pass	203	124
Youth Guest	0	1
Adult Guest	0	0
Senior Guest	0	1
Total Non-Resident	279	280
Total June Attendance	3,908	3,364
Attendance by Percentage		
Resident	93%	92%
Non-Resident	7%	8%
Deposits		
Daily Fees	\$4,067.00	\$3,693.00
Concessions	\$1,415.00	\$1,690.95
Rentals	\$425.00	\$0.00
Birthday Parties	<u>\$75.00</u>	<u>\$575.00</u>
Total Deposits	\$5,982.00	\$5,958.95
Partial Day Closures	1	2
Full Day Closure	0	0

GENEVA PARK DISTRICT,
ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
APRIL 30, 2019



August 20, 2019

The Honorable President
Members of the Board of Commissioners
Geneva Park District, Illinois

In planning and performing our audit of the financial statements of the Geneva Park District, Illinois, for the year ended April 30, 2019, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Executive Director and senior management of the Geneva Park District, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Park District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well-prepared audit package and we appreciate the courtesy and assistance given to us by the entire Park District staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

PRIOR RECOMMENDATION

1. **GASB STATEMENT NO. 74 FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFIT PLANS OTHER THAN PENSION PLANS AND GASB STATEMENT NO. 75 ACCOUNTING AND FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS**

Comment

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 74, *Financial Reporting for Post-Employment Benefits Plans Other Than Pension Plans*, which applies to individual postemployment benefit plans, and Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, which applies to the state and local government employers that sponsor the plans. The Statements apply to the reporting of other post-employment benefits, including medical, dental, life, vision and other insurance coverages provided by the employer post-employment. The Statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to the other post-employment benefit plans, and specifically identify the methods and assumptions that are to be used in calculating and disclosing these OPEB accounts in the financial statements. The Statements also provide for additional note disclosures and required supplementary information and are intended to improve information provided by state and local government employers regarding financial support to their OPEB plans. GASB Statement No. 75 applies to the employer's reporting of other post-employment benefit plans and is applicable to the District's financial statements for the year ended April 30, 2019.

Recommendation

We recommended that the District reach out to the private pension actuary engaged to provide the OPEB actuarial calculations in order to confirm the timeline for implementation and to review requested materials that will be required in order to implement the provisions and requirements of the new Statements. Lauterbach & Amen, LLP will also work directly with the District to assist in the implementation process, including assistance in determining the implementation timeline with the District and private actuary, providing all framework for the financial statements in order to complete the implementation, and assist in answering any questions or concerns the District might have related to the implementation process or requirements.

Status

This comment has been implemented and will not be repeated in the future.



Geneva Park District



Comprehensive Annual Financial Report

For the Fiscal Period Ending April 30, 2019

GENEVA PARK DISTRICT, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2019

Prepared by:

Christy Powell
Superintendent of Finance and Personnel

GENEVA PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Park District including:

- List of Principal Officials
- Staff Organizational Chart
- Transmittal Letter
- Certificate of Achievement for Excellence in Financial Reporting

GENEVA PARK DISTRICT, ILLINOIS

List of Principal Officials April 30, 2019

BOARD OF PARK COMMISSIONERS

Susan VanderVeen, President

John Frankenthal, Vice President

Pat Lenski, Treasurer

Margaret “Peggy” Condon, Commissioner

Jay Moffat, Commissioner

EXECUTIVE STAFF

Sheavoun Lambillotte, Executive Director

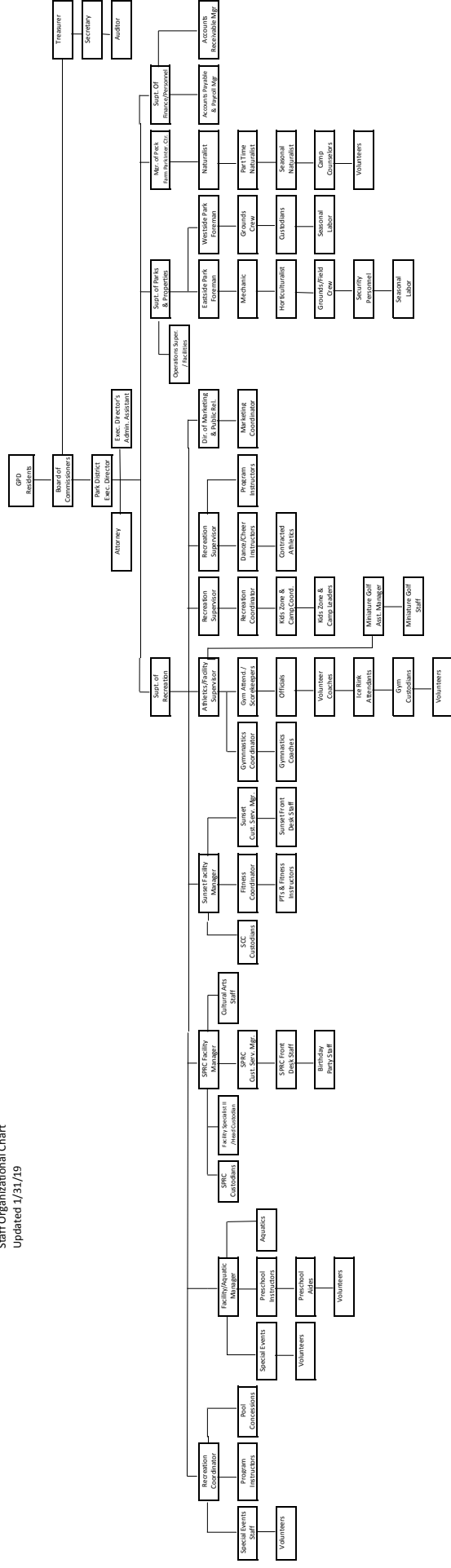
Larry Gabriel, Superintendent of Parks and Properties

Christy Powell, Superintendent of Finance and Personnel

Nicole Vickers, Superintendent of Recreation

Trish Burns, Manager of Peck Farm Park Interpretive Center

Geneva Park District
Staff Organizational Chart
Updated 1/31/19





August 20, 2019

To: The Honorable Board of Park Commissioners and Citizens of the Geneva Park District

The Comprehensive Annual Financial Report (CAFR) of the Geneva Park District for the fiscal year ended April 30, 2019 is hereby submitted. State law requires the District to 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.

The financial activity presented is in conformance with generally accepted accounting principals (GAAP) and has been audited in accordance with generally accepted auditing standards by an independent firm of certified public accountants. It is the responsibility of the District to ensure both the accuracy of the data and the completeness and fairness of the presentation, including notes and disclosures. Based upon strict adherence to state law, internal policies and ethical procedures, this presented information is accurate and presents the financial position and operational results of the District.

The District has internal controls in place to ensure that the District's assets are protected from loss, theft or misuse. The cost of these internal control measures do not outweigh their benefits resulting in financial statements that provide reasonable rather than absolute assurance that they are free from material misstatements.

Generally accepted accounting principals (GAAP) requires a Management Discussion and Analysis (MD&A) that includes a narrative introduction, overview, and analysis to accompany the financial statements. This letter of transmittal is meant to complement the MD&A and should be used in conjunction with it.

THE REPORTING ENTITY AND ITS SERVICES

The Geneva Park District, incorporated in 1953, encompasses approximately 18 square miles of land within Kane County and is approximately 35 miles west of Chicago along the Fox River. The Park District serves a population of approximately 32,000. The Park District is considered to be a primary government and provides a full range of recreational activities, a public open space system, recreational facilities and special events for its residents.

The Park District owns or leases 56 parks covering over 700 acres. Facilities include a community center which provides program rooms, administration offices and one fitness center; a recreation center which provides program rooms, an indoor track, basketball courts and a fitness center; one

miniature golf course; one disc golf course, two outdoor aquatic facilities; three outdoor water spray grounds; one nature interpretive center, one nature playground, one community garden, two gymnasiums shared with the school district; 43 playgrounds; 37 ball diamonds; 28 picnic shelters; 20 tennis courts; 20 soccer fields; 15 basketball courts; and 2 football fields. In fiscal year 2018-2019, the Park District provided facilities for approximately 40,000 registered recreation program participants, 185,000 fitness center participants, 19,000 miniature golf rounds and 58,000 pool patrons.

A five member Board of Commissioners elected for staggered six-year terms governs the Park District. Day-to-day administration of the Park District is the responsibility of the Executive Director. The Park District employs 41 full-time staff, 150 part-time staff and 200 seasonal staff during the year.

The Park District participates in the Illinois Municipal Retirement Fund, the Fox Valley Special Recreation Association and the Park District Risk Management Agency. These organizations are separate governmental units because: (1) they are organized entities, (2) have governmental character, and (3) are substantially autonomous. Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices.

ECONOMIC CONDITION AND OUTLOOK

The Park District is located in Kane County. The economic condition and outlook of the Park District continues to be strong as evidenced by continued new growth, \$13.5 million in 2018, in residential and business properties. This is also reflected in the District's strong bond rating of a AA+ from Standard and Poor's and a A1 rating from Moody's Investor's Service.

Following the economic downturn which began in 2008, the District experienced sharp declines in housing and commercial real estate valuations (17% loss from 2009-2013). Over the past five years (2014-2018) the District has recovered almost 100% of the loss experienced in EAV during that time period. The Park District expects to expand its residential base west of Randall Road. With the likely construction of additional residential developments to the west, the Park District can expect an ultimate population of 36,000 to 39,000 residents.

The District carries out various initiatives to provide for long-term financial planning. Annually the District adopts a five year Capital Improvement Plan which identifies future capital projects and their associated funding. In addition, the District presents a three year operating budget to improve long term strategic planning. The District also has a fund balance policy which establishes guidelines as to the appropriate amount of Fund Balance to maintain in the District's various funds. The District's fund balance target for the General and Recreation Fund is 20% to 30% of annual budgeted expenditures. At the end of fiscal year 2018-19 both the General and Recreation Funds had a fund balance level of 31%.

In addition, on an annual basis, the District performs a Cost of Service Pricing Analysis in an effort to monitor and achieve cost recovery goals to sustain and grow programs and services that are aligned with community needs into the future.

MAJOR INITIATIVES

In 2019-20, the District has allocated funds for various major capital improvements. Those improvements include: \$1.365M for the Peck Farm North Trail Master Plan project of which \$400,000 is funded thru an OSLAD grant; \$550,000 for the HVAC and roof replacement at the Sunset Community Center (this is year two of a two year project at a total budgeted cost of \$1M); \$200,000 for the Wheeler Maintenance Facility roof replacement; \$150,000 for soccer fields in the future development of Hughes Road Park; \$300,000 for the renovation of Bricher and Dryden parks and playgrounds; \$75,000 for the renovation of tennis courts at Lyons Park; and \$153,756 for the replacement of various District vehicles and equipment.

HIGHLIGHTS

The District had many highlights throughout the 2018-19 fiscal year. Improvements were made to our facilities and included the completion of phase one of the HVAC and roof replacement at Sunset Community Center (this is year one of a two year project) as well as the addition of additional restrooms at Peck Farm Park to accommodate the ever growing number of visitors to the park.

The sand playground at Sunset Pool was converted to a spray ground as a further enhancement to the aquatic facility. The District renovated the tennis courts at Dryden Park and added pickleball lines to the tennis courts at Mill Creek.

Further highlights for the fiscal year include the renovation of playgrounds at Burgess, Elm and Preston Park. Some of the old play equipment was donated to Kids Around the World. This organization refurbishes the equipment and sends it to 3rd world countries that are in need.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Geneva Park District for its comprehensive annual financial report (CAFR) for the fiscal year ended April 30, 2018. This was the eighth year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized CAFR that satisfied 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 CAFR continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

In 2016, the Geneva Park District received reaccreditation from the Illinois Association of Park Districts and Illinois Park and Recreation Association as an Illinois Distinguished Agency. This award is given to recreation agencies that provide exceptional Park and Recreation services to their community.

In 2018, the District completed a rigorous risk management review process with the Park District Risk Management Agency. All aspects of the Park District's operations, including personnel, recreation, parks, facilities and general operations were examined for best practices in risk management.

In 2018, the District was awarded a \$400,000 Open Space Land Acquisition and Development (OSLAD) Grant for the Peck Farm North Trail project. Geneva was one of only 30 agencies across the state of Illinois to be awarded funding.

In 2014, the American Society of Landscape Architects (ASLA) awarded the Geneva Park District for restoration work at the Peck Farm Park Miller-Thompson property as well as for the District's new outdoor education center, Hawks Hollow.

The District is a member of the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), the Government Finance Officers Association (GFOA), the Illinois Government Finance Officers Association (IGFOA) and the Fox Valley Special Recreation Association (FVSRA).

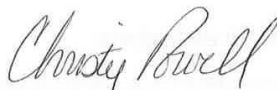
The preparation of the Comprehensive Annual Financial Report was made possible by the dedicated service of Park District staff. While the audit is prepared at one time during the year, it would not be possible without the consistent attention to the procedures and monitoring of accounts by staff.

In addition, we would also like to express our appreciation to the Board of Commissioners which ensures a sound financial environment in which to conduct the operations of the Park District and to the accounting firm Lauterbach & Amen, LLP who performed the examination in an effective and cooperative manner.

Respectfully submitted,



Sheavoun Lambillotte
Executive Director



Christy Powell
Superintendent of Finance and Personnel



Government Finance Officers Association

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

Presented to

**Geneva Park District
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

April 30, 2018

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Combining and Individual Fund Statements and Schedules
- Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Park District's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

August 20, 2019

The Honorable President
Members of the Board of Commissioners
Geneva Park District, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Geneva Park District, Illinois, as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the District'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. 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 District'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 District'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, each major fund, and the aggregate remaining fund information of the Geneva Park District, Illinois, as of April 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the 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 Geneva Park District, Illinois' basic financial statements. The introductory section, combining and individual fund financial statements and budgetary comparison schedules, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and budgetary comparison schedules and supplemental schedules 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. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 combining and individual fund financial statements and budgetary comparison schedules and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

**GENEVA PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED APRIL 30, 2019**

This discussion and analysis is intended to be an easily readable overview of the Geneva Park District's financial activities for the year ended April 30, 2019, based on currently known facts, decisions and conditions. This analysis focuses on current year activities and operations and should be read in conjunction with the transmittal letter on pages 3 - 6 and basic financial statements that follow this document.

FINANCIAL HIGHLIGHTS

Total Geneva Park District's net position increased as a result of this year's operations. Net position of the governmental activities increased by \$2,370,669, or 6.8 percent. The Park District has no business-type activities.

During the year, government-wide revenues for the primary government totaled \$12,629,822, while expenses totaled \$10,259,153, resulting in an increase to net position of \$2,370,669.

As of the close of the current fiscal year, the Geneva Park District's governmental funds reported combined ending fund balances of \$8,872,794, an increase of \$913,422 in comparison with the prior year. Overall, all Non Major Governmental Funds, except the Social Security Fund and the Audit Fund, saw a small increase in fund balance for the year. The Social Security Fund and Audit Fund saw a small decrease as fund balance was used to offset expenses. The Capital Improvements Fund had an increase as limited bond proceeds were received with a portion unexpended at year end. Both the General Fund and Recreation Fund had better than expected surpluses before year-end transfers of unexpended funds to the Capital Improvement Fund.

The General Fund reported a surplus this year before transfers to the Capital Improvements Fund of \$339,035. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,220,590 or 32.1 percent of total General Fund expenditures. The Recreation Fund reported a surplus this year before transfers of \$814,640. At the end of the current fiscal year committed fund balance for future recreation programs was \$1,776,818 or 32.8 percent of total recreation fund expenditures.

The Geneva Park District's total debt decreased by \$1,223,967 during the current fiscal year, due to various retirements of debt during the year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Geneva Park District as a whole and present a longer-term view of the Geneva Park District's finances. Fund financial statements for governmental activities tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Geneva Park District's operations in more detail than the government-wide statements by providing information about the Geneva Park District's most significant funds. The remaining statements provide financial information about activities for which the Geneva Park District acts solely as a trustee or agent for the benefit of those outside of the government

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Geneva Park District's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the Geneva Park District's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Geneva Park District is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Geneva Park District's property tax base and the condition of the Geneva Park District's infrastructure, is needed to assess the overall health of the Geneva Park District.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The functions of the Geneva Park District are principally supported by taxes and intergovernmental revenues (governmental activities) and include general government and recreation.

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 Geneva Park District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Geneva Park District reports all activities as governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Geneva Park District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Geneva Park District maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Recreation Fund, Bond and Interest Fund, and Capital Improvements Fund, which are all considered major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Geneva Park District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Geneva Park District's I.M.R.F. pension obligations and retiree benefits plan, as well as budgetary compliance schedules for the General Fund and Recreation Fund, a major Special Revenue Fund. Required supplementary information can be found in this report. The combining statements referred to earlier in connection with non-major governmental funds is presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Geneva Park District, assets/deferred outflows exceeded liabilities/deferred inflows by \$37,233,731.

	Net Position	
	2019	2018
Current and Other Assets	\$ 17,826,934	16,324,672
Capital Assets	37,762,717	37,717,723
Total Assets	55,589,651	54,042,395
Deferred Outflows	1,420,845	418,865
Total Assets/Deferred Outflows	57,010,496	54,461,260
Current Liabilities	3,529,971	4,054,647
Non-current Liabilities	8,250,317	6,576,407
Total Liabilities	11,780,288	10,631,054
Deferred Inflows	7,996,477	8,717,286
Total Liabilities/Deferred Inflows	19,776,765	19,348,340
Net Position		
Net Investment in Capital Assets	29,888,942	28,619,981
Restricted	738,427	535,261
Unrestricted	6,606,362	5,957,678
Total Net Position	37,233,731	35,112,920

A large portion of the Geneva Park District's net position, \$29,888,942 or 80.3 percent, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Geneva Park District uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the Geneva Park District's 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.

An additional portion, \$738,427 or 2.0 percent, of the Geneva Park District's net position represents resources that are subject to external restrictions on how they may be used. For example, those whereby

the District is acting as a trustee or agent for the benefit of those outside the government, such as, social security, Illinois Municipal Retirement Fund, Liability Insurance, etc. The remaining 17.7 percent, or \$6,606,362, represents unrestricted net position and may be used to meet the government's ongoing obligations to residents and creditors.

	Changes in Net Position	
	2019	2018
Revenues		
Program Revenues		
Charges for Services	\$ 4,633,442	4,413,657
Operating Grants/Contrib.	170,275	2,076,224
General Revenues		
Property Taxes	7,340,691	7,821,849
Replacement Taxes	107,036	118,356
Interest Income	215,844	116,528
Other Revenues	162,534	165,322
Total Revenues	12,629,822	14,711,936
Expenses		
General Government	3,095,469	3,491,405
Recreation	6,914,172	6,485,932
Interest on Long-Term Debt	249,512	327,469
Total Expenses	10,259,153	10,304,806
Change in Net Position	2,370,669	4,407,130
Net Position-Beginning as Restated	34,863,062	30,705,790
Net Position-Ending	37,233,731	35,112,920

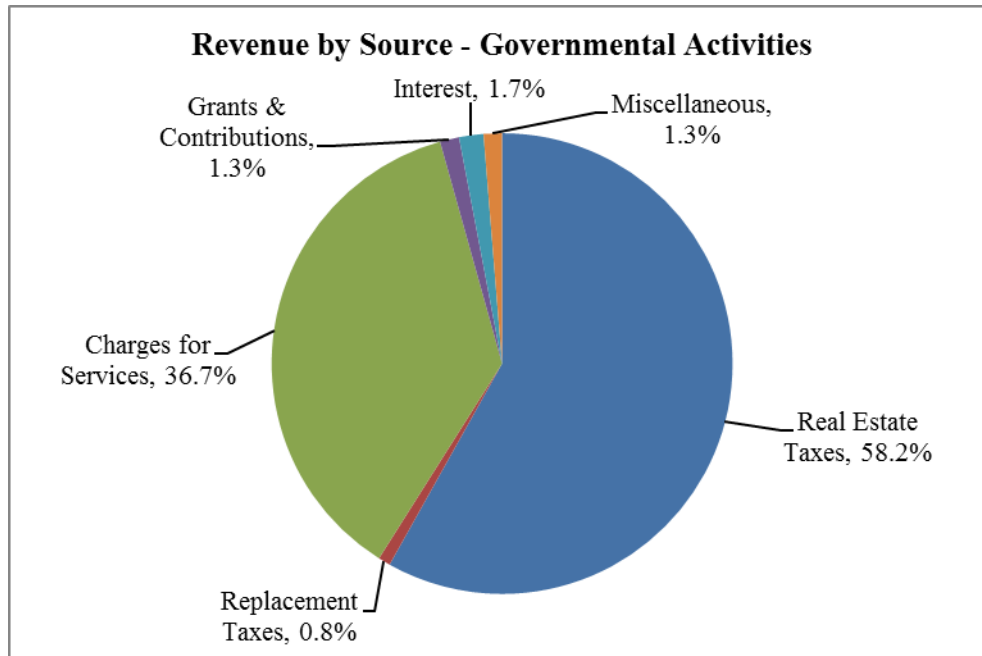
Net position of the Geneva Park District's governmental activities increased by 6.8 percent (\$37,233,731 in 2019 compared to restated balance of \$34,863,062 in 2018). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$6,606,362 at April 30, 2019.

Beginning net position was restated due to the District implementing GASB Statement No. 75.

Governmental Activities

Revenues for governmental activities totaled \$12,629,822, while the cost of all governmental functions totaled \$10,259,153. This results in a surplus of \$2,370,669. In 2018, revenues of \$14,711,936 exceeded expenses of \$10,304,806 resulting in a surplus of \$4,407,130.

The following table graphically depicts the major revenue sources of the Geneva Park District. It depicts very clearly the reliance of real estate taxes, and charges for services to fund governmental activities. It also clearly identifies the less significant sources of revenue the District receives.



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Geneva Park District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Geneva Park District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Geneva Park District's governmental funds reported combining ending fund balances of \$8,872,794, which is \$913,422, or 11.5 percent higher than last year's total of \$7,959,372. The higher balance is attributable to the Capital Improvements Funds unexpended balance of bond proceeds.

The General Fund reported a positive change in fund balance for the year of \$139,035, an increase of 12.3 percent. This was due to expenditures coming in under budget. The Recreation Fund reported a positive change in fund balance for the year of \$168,640, an increase of 10.4 percent. This was due in large part to program revenues coming in over budget and program expenditures coming in under budget. These variances are further outlined on the General Fund and Recreation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance.

The General Fund and Recreation Fund are the chief operating funds of the District. At April 30, 2019, unassigned fund balance in the General Fund was \$1,220,590, which represents 96.0 percent of the total fund balance of the General Fund while fund balance committed for recreation programs in the Recreation Fund was \$1,776,818, which represents 99.3 percent of the total fund balance of the Recreation Fund.

As a measure of the General Fund's and Recreation Fund's liquidity, it may be useful to compare unassigned or assigned/committed fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 32.1 percent of total General Fund expenditures and committed fund balance in the Recreation Fund represents approximately 32.8 percent of total Recreation Fund expenditures.

The Capital Improvements Fund reported an increase in fund balance for the year of \$412,728. This was due to the inflow of bond proceeds received during the fiscal year that have not yet been spent to fund capital projects. In the Capital Project Fund at April 30, 2019, the amount assigned for undesignated capital projects totaled \$5,047,265, which represents 100% of the total fund balance. The assigned/undesignated fund balance in the Capital Projects Fund represents approximately 216.8% of total Capital Projects Fund expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Geneva Park District Board of Commissioners made no budget amendments to the General Fund during the year.

General Fund actual revenues for the year totaled \$4,145,358, compared to budgeted revenues of \$4,035,000, which is \$110,358 higher than the budgeted amount. This is due in part to revenues for property taxes were \$66,816 higher than budgeted and revenue for interest was \$51,833 higher than budgeted. The General Fund actual expenditures for the year were \$228,677 lower than budgeted (\$3,806,323 actual compared to \$4,035,000 budgeted). Expenditures in almost all areas were under budget, as the District managed the budget closely during the year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Geneva Park District's investment in capital assets for its governmental activities as of April 30, 2019 was \$37,762,717 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, park and land improvements, buildings and improvements, vehicles, and equipment.

	Capital Assets - Net of Depreciation	
	2019	2018
Land	\$ 20,550,126	20,550,126
Construction in Progress	390,585	198,902
Park and Land Improvements	1,890,455	2,162,613
Buildings and Improvements	11,113,849	11,239,397
Equipment	3,525,262	3,305,671
Vehicles	292,440	261,014
Total	37,762,717	37,717,723

Additional information on the Geneva Park District's capital assets can be found in note 3 in the Notes to the Financial Statements of this report.

Debt Administration

At year-end, the Geneva Park District had total outstanding debt of \$7,873,775 as compared to \$9,097,742 the previous year, a decrease of 13.5 percent. The following is a comparative statement of outstanding debt:

	<u>Long-Term Debt Outstanding</u>	
	<u>2019</u>	<u>2018</u>
General Obligation Bonds	\$ 1,598,775	792,535
Alternate Revenue Bonds	6,275,000	8,195,000
Installment Contracts	-	110,207
Total	<u>7,873,775</u>	<u>9,097,742</u>

The Geneva Park District maintains a AA+ rating from Standard & Poor's for general obligation debt. State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 2.875 percent of its total equalized assessed valuation. The current debt limit for the Geneva Park District is \$43,635,720.

Additional information on the Geneva Park District's long-term debt can be found in Note 3 in the Notes to the Financial Statements of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Geneva Park District's elected officials considered many factors when setting the fiscal-year 2020 budget. The budget is prepared in a conservative matter and in agreement with the goals of the District. The budget for the 2019-20 year, excluding the Capital Improvement Fund, changed very little with an increase of 2.35 percent. The Capital Improvement Fund budget for the 2019-20 year increased 34.5% as the District has a large amount of capital projects planned for the coming year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Geneva Park District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Christy Powell, Superintendent of Finance & Personnel, Geneva Park District, 710 Western Avenue, Geneva, IL 60134.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

GENEVA PARK DISTRICT, ILLINOIS

Statement of Net Position

April 30, 2019

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 10,166,379
Receivables - Net of Allowances	
Taxes	7,468,845
Other	179,170
Prepays	<u>12,540</u>
Total Current Assets	<u>17,826,934</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	20,940,711
Depreciable	42,822,363
Accumulated Depreciation	<u>(26,000,357)</u>
Total Noncurrent Assets	<u>37,762,717</u>
Total Assets	55,589,651
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>1,420,845</u>
Total Assets and Deferred Outflows of Resources	<u>57,010,496</u>

The notes to the financial statements are an integral part of this statement.

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 856,655
Accrued Payroll	166,935
Accrued Interest	77,154
Other Payables	461,705
Current Portion of Long-Term Debt	1,967,522
Total Current Liabilities	<u>3,529,971</u>
Noncurrent Liabilities	
Compensated Absences	168,350
Net Pension Liability - IMRF	1,884,194
Total OPEB Liability - RBP	249,433
General Obligation Bonds	813,340
Alternate Revenue Source Bonds	5,135,000
Total Noncurrent Liabilities	<u>8,250,317</u>
Total Liabilities	<u>11,780,288</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	7,468,845
Deferred Items - IMRF	519,524
Deferred Items - RBP	8,108
Total Deferred Inflows of Resources	<u>7,996,477</u>
Total Liabilities and Deferred Inflows of Resources	<u>19,776,765</u>
NET POSITION	
Net Investment in Capital Assets	29,888,942
Restricted	
Property Tax Levies	
Liability Insurance	51,046
Audit	4,557
IMRF	155,432
Social Security	56,581
Special Recreation	376,330
Debt Service	94,481
Unrestricted	<u>6,606,362</u>
Total Net Position	<u><u>37,233,731</u></u>

The notes to the financial statements are an integral part of this statement.

GENEVA PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended April 30, 2019

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
	Expenses				
Governmental Activities					
General Government	\$ 3,095,469	95,839	170,275	-	(2,829,355)
Recreation	6,914,172	4,537,603	-	-	(2,376,569)
Interest on Long-Term Debt	249,512	-	-	-	(249,512)
Total Governmental Activities	10,259,153	4,633,442	170,275	-	(5,455,436)
General Revenues					
Taxes					
Property Taxes					
Replacement Taxes					
Interest Income					
Miscellaneous					
					7,340,691
					107,036
					215,844
					162,534
					7,826,105
Change in Net Position					2,370,669
Net Position - Beginning as Restated					34,863,062
Net Position - Ending					37,233,731

The notes to the financial statements are an integral part of this statement.

GENEVA PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2019

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

**Balance Sheet - Governmental Funds
April 30, 2019**

	<u>General</u>
ASSETS	
Cash and Investments	\$ 1,525,438
Receivables - Net of Allowances	
Property Taxes	3,989,333
Accounts	65,262
Interest	4,939
Due from Other Funds	-
Prepays	-
	<hr/>
Total Assets	<u><u>5,584,972</u></u>
LIABILITIES	
Accounts Payable	21,736
Accrued Payroll	65,807
Due to Other Funds	200,000
Other Payables	36,460
	<hr/>
Total Liabilities	324,003
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	3,989,333
	<hr/>
Total Liabilities and Deferred Inflows of Resources	<u><u>4,313,336</u></u>
FUND BALANCES	
Nonspendable	-
Restricted	51,046
Committed	-
Assigned	-
Unassigned	1,220,590
	<hr/>
Total Fund Balances	<u><u>1,271,636</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>5,584,972</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue Recreation	Debt Service Bond and Interest	Capital Projects Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
2,857,606	171,635	4,937,781	673,919	10,166,379
1,551,284	821,238	-	1,106,990	7,468,845
71,764	-	17,790	-	154,816
4,878	-	13,561	976	24,354
-	-	875,967	-	875,967
12,540	-	-	-	12,540
4,498,072	992,873	5,845,099	1,781,885	18,702,901
32,457	-	796,434	6,028	856,655
101,128	-	-	-	166,935
600,000	-	-	75,967	875,967
423,845	-	1,400	-	461,705
1,157,430	-	797,834	81,995	2,361,262
1,551,284	821,238	-	1,106,990	7,468,845
2,708,714	821,238	797,834	1,188,985	9,830,107
12,540	-	-	-	12,540
-	171,635	-	592,900	815,581
1,776,818	-	-	-	1,776,818
-	-	5,047,265	-	5,047,265
-	-	-	-	1,220,590
1,789,358	171,635	5,047,265	592,900	8,872,794
4,498,072	992,873	5,845,099	1,781,885	18,702,901

The notes to the financial statements are an integral part of this statement.

GENEVA PARK DISTRICT, ILLINOIS

Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities

April 30, 2019

Total Governmental Fund Balances	\$ 8,872,794
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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 funds.	37,762,717
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Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	901,321
Deferred Items - RBP	(8,108)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences	(210,437)
Net Pension Liability - IMRF	(1,884,194)
Total OPEB Liability - RBP	(249,433)
General Obligation Bonds	(1,598,775)
Alternate Revenue Source Bonds	(6,275,000)
Accrued Interest Payable	(77,154)

Net Position of Governmental Activities	<u>37,233,731</u>
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GENEVA PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2019**

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended April 30, 2019

	<u>General</u>
Revenues	
Taxes	\$ 3,950,019
Charges for Services	95,839
Grants and Contributions	10,767
Interest	72,083
Miscellaneous	16,650
Total Revenues	<u>4,145,358</u>
Expenditures	
Current	
General Government	2,230,202
Recreation	-
Capital Outlay	194,588
Debt Service	
Principal Retirement	1,320,000
Interest and Fiscal Charges	61,533
Total Expenditures	<u>3,806,323</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>339,035</u>
Other Financing Sources (Uses)	
Disposal of Capital Asset	-
Debt Issuance	-
Transfers In	-
Transfers Out	(200,000)
	<u>(200,000)</u>
Net Change in Fund Balances	139,035
Fund Balances - Beginning	<u>1,132,601</u>
Fund Balances - Ending	<u><u>1,271,636</u></u>

The notes to the financial statements are an integral part of this statement.

<u>Special Revenue Recreation</u>	<u>Debt Service Bond and Interest</u>	<u>Capital Projects Capital Improvements</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
1,575,706	811,535	-	1,110,467	7,447,727
4,537,603	-	-	-	4,633,442
1,952	-	157,556	-	170,275
73,432	-	66,789	3,540	215,844
35,577	-	110,307	-	162,534
6,224,270	811,535	334,652	1,114,007	12,629,822
-	-	26,207	592,456	2,848,865
4,535,683	-	-	295,421	4,831,104
94,682	-	2,175,046	86,223	2,550,539
600,000	792,535	110,207	-	2,822,742
179,265	11,888	16,289	-	268,975
5,409,630	804,423	2,327,749	974,100	13,322,225
814,640	7,112	(1,993,097)	139,907	(692,403)
-	-	7,050	-	7,050
-	-	1,598,775	-	1,598,775
-	-	800,000	46,000	846,000
(646,000)	-	-	-	(846,000)
(646,000)	-	2,405,825	46,000	1,605,825
168,640	7,112	412,728	185,907	913,422
1,620,718	164,523	4,634,537	406,993	7,959,372
1,789,358	171,635	5,047,265	592,900	8,872,794

The notes to the financial statements are an integral part of this statement.

GENEVA PARK DISTRICT, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities

For the Fiscal Year Ended April 30, 2019

Net Change in Fund Balances - Total Governmental Funds	\$ 913,422
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Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	1,511,419
Depreciation Expense	(1,462,155)
Disposals - Cost	(258,709)
Disposals - Accumulated Depreciation	254,439

Deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	1,924,110
Change in Deferred Items - RBP	(8,108)

The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Deductions to Compensated Absences	17,665
Increase to Net Pension Liability - IMRF	(1,765,269)
Decrease to Total OPEB Liability - RBP	425
Issuance of Debt	(1,598,775)
Retirement of Debt	2,822,742

Changes to accrued interest on long-term debt in the Statement of Activities
do not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

19,463

Changes in Net Position of Governmental Activities

2,370,669

The notes to the financial statements are an integral part of this statement.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Geneva Park District (District) of Illinois, incorporated in 1953, is duly organized and existing under the provisions of the laws of the State of Illinois. The District is operating under the provisions of the Park District Code of the State of Illinois approved July 8, 1947 and under all laws amendatory thereto. The District operates under the commissioner-director form of government. The District provides a variety of recreational facilities, programs and services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District's preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities. The District does not have any business-type activities.

The government-wide Statement of Net Position, is (a) presented on a consolidated basis, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Government-Wide Statements – Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (administration, park management, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which 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.

The net costs (by function) are normally covered by general revenue (property and person property replacement taxes, interest income, etc.).

The District does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures. An emphasis is placed on major funds. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General fund is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for in other funds. The General Fund is a major fund.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains five special revenue funds. The Recreation Fund, a major fund, is used to account for the operations of the recreation program offered to residents. Financing is provided by a specific annual property tax levy to the extent committed user charges are not sufficient to provide such funding.

Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The District maintains one debt service fund. The Bond and Interest Fund is treated as a major fund and is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Financing is provided by the annual tax levy.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District maintains one capital projects fund. The Capital Improvements Fund is treated as a major fund and is used to account for the financial resources to be used for the acquisition, construction and repair of major capital facilities.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus is used.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Prepays

Prepays are valued at cost, which approximates market. The cost of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements
April 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Capital Assets – Continued

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Park and Land Improvements	15 Years
Buildings and Improvements	40 - 50 Years
Equipment	3 - 10 Years
Vehicles	3 - 7 Years

Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

The Combined Budget and Appropriation Ordinance are prepared in tentative form by the District Executive Director and is made available by the District Secretary for public inspection 20 days prior to final Board action. A public hearing is held on the tentative Combined Budget and Appropriations Ordinance to obtain taxpayer comments.

The Combined Budget and Appropriation Ordinance must be enacted into law prior to the end of the first quarter of the fiscal year.

The Board of Park Commissioners may:

- Amend the Budget and Appropriation Ordinance in the same manner as its original enactment.
- Transfer between items of any fund not exceeding in the aggregate ten percent (10%) of the total amount appropriated in such fund.
- After six months of the fiscal year, by two-thirds vote, transfer any appropriation item it anticipated to be unexpended to any other appropriation item.

Budgets for the General, Special Revenue, Bond and Interest and Capital Improvements Funds are legally adopted on the modified accrual basis of accounting. All budgets are prepared based on the fiscal year of the District. The District does not use the encumbrance method of accounting. Budgetary funds are controlled by an integrated budgetary accounting system in accordance with various legal requirements. Annual appropriations are adopted for all funds.

All annual appropriations lapse at fiscal year-end. There were no supplemental appropriations during the year. Expenditures may not legally exceed appropriations at the fund level.

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." In addition, investments are separately held by several of the District's funds.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Permitted Deposits and Investments – Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, Illinois Metropolitan Investment Fund (IMET) and the Illinois District Liquid Assets Fund (IPDLAF).

The Illinois Metropolitan Investment Fund (IMET) is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is 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 the share price, the price for which the investment could be sold.

The Illinois Park District Liquid Asset Fund allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The Illinois Park District Liquid Asset Fund is composed of finance officials and treasurers all of whom are employees of the Illinois public agencies, which are investors in the Illinois Park District Liquid Asset Fund. The Illinois Park District Liquid Asset Fund is not registered with the SEC as an Investment Company. Investments in the Illinois Park District Liquid Asset Fund are valued at the share price, the price for which the investment could be sold.

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

At year-end, the carrying amount of the District's deposits totaled \$4,038,552 and the bank balances totaled \$4,287,152.

Investments. The District has the following investment fair values and maturities:

Investment Type	Fair Value	Less Than 1	1 to 5
IPDLAF	\$ 14,476	14,476	-
IMET	4,514,576	3,742,119	772,457
Municipal Bonds	1,598,775	1,598,775	-
	<u>6,127,827</u>	<u>5,355,370</u>	<u>772,457</u>

The District has the following recurring fair value measurements as of April 30, 2019:

- IPDLAF of \$14,476 are measured using the net asset value per share determined by the pool
- IMET of \$4,514,576 are measured using the net asset value per share determined by the pool
- Municipal Bonds of \$1,598,775 are valued using a matrix pricing model (Level 2 inputs)

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not address interest rate risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's investments shall be diversified by limiting investment in securities that have higher credit risk, investing in securities with varying maturities and continuously investing a portion of the portfolio in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations. The District's investment in IPDLAF is rated AAAm by Standard & Poor's, IMET Convenience Fund is not rated, the IMET's 1-3 year government bond fund receives Standard & Poor's AAAf rating for credit quality and Standard & Poor's S1 rating for volatility, or interest rate risk, and Municipal Bond ratings are not available.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy states the funds exceeding the deposit insurance limits must have collateral provided at 110% of the fair market value. At year-end, the entire amount of the bank balance of deposits was covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year-end, the District's investment in IPDLAF, IMET and municipal bonds are not subject to custodial credit risk.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy does not address concentration of credit risk. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

PROPERTY TAXES

Property taxes for 2018 attach as an enforceable lien on January 1, 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 Kane County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 20,550,126	-	-	20,550,126
Construction in Progress	198,902	390,585	198,902	390,585
	<u>20,749,028</u>	<u>390,585</u>	<u>198,902</u>	<u>20,940,711</u>
Depreciable Capital Assets				
Park and Land Improvements	10,037,118	-	-	10,037,118
Buildings and Improvements	21,537,711	424,254	-	21,961,965
Equipment	9,463,544	788,114	258,709	9,992,949
Vehicles	722,963	107,368	-	830,331
	<u>41,761,336</u>	<u>1,319,736</u>	<u>258,709</u>	<u>42,822,363</u>
Less Accumulated Depreciation				
Park and Land Improvements	7,874,505	272,158	-	8,146,663
Buildings and Improvements	10,298,314	549,802	-	10,848,116
Equipment	6,157,873	564,253	254,439	6,467,687
Vehicles	461,949	75,942	-	537,891
	<u>24,792,641</u>	<u>1,462,155</u>	<u>254,439</u>	<u>26,000,357</u>
Total Net Depreciable Capital Assets	<u>16,968,695</u>	<u>(142,419)</u>	<u>4,270</u>	<u>16,822,006</u>
Total Net Capital Assets	<u>37,717,723</u>	<u>248,166</u>	<u>203,172</u>	<u>37,762,717</u>

Depreciation expense was charged to the following functions for the governmental activities.

General Government	\$ 418,207
Recreation	<u>1,043,948</u>
	<u>1,462,155</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
Nonmajor Governmental	Recreation	\$ 21,000 (1)
Nonmajor Governmental	Recreation	25,000 (1)
Capital Improvements	General	200,000 (2)
Capital Improvements	Recreation	<u>600,000 (2)</u>
		<u>846,000</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) move excess expenditures to the Capital Improvement Fund for future capital expenditure spending,

INTERFUND BALANCES

The composition of interfund balances as of the date of this report is as follows:

Receivable Fund	Payable Fund	Amount
Capital Improvements	General	\$ 200,000
Capital Improvements	Recreation	600,000
Capital Improvements	Nonmajor Governmental	<u>75,967</u>
		<u>875,967</u>

Interfund balances are advances in anticipation of receipts.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

General Obligation Bonds/Alternate Revenue Source Bonds

The District issues general obligation bonds and alternate revenue bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. Alternate revenue bonds pledge an alternate revenue source but are backed by the full faith and credit of the District.

General Obligation Bonds

General obligation bonds currently outstanding are as follows:

Issue	Funded by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Park Bonds of 2017, due in annual installments of \$787,881 to \$798,479 plus interest at 1.40-1.50% through December 30, 2018.	Bond and Interest	\$ 792,535	-	792,535	-
General Obligation Limited Tax Park Bonds of 2019, due in annual installments of \$785,435 to \$813,340 plus interest at 2.85%-2.90% through December 15, 2020.	Bond and Interest	-	1,598,775	-	1,598,775
		792,535	1,598,775	792,535	1,598,775

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Alternate Revenue Source Bonds

Alternate revenue bonds currently outstanding are as follows:

Issue	Funded by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation (Alternate Revenue Source) Refunding Bonds of 2010, due in annual installments of \$215,000 to \$1,320,000 plus interest at 2.00% to 3.00% through December 15, 2019.	Bond and Interest	\$ 2,095,000	-	1,320,000	775,000
General Obligation (Alternate Revenue Source) Refunding Bonds of 2014, due in annual installments of \$300,000 to \$1,080,000 plus interest at 2.00-3.00% through December 15, 2026.	General	6,100,000	-	600,000	5,500,000
		8,195,000	-	1,920,000	6,275,000

Installment Contracts

The District enters into installment contracts to provide funds for the acquisition of capital assets. Installment contracts currently outstanding are as follows:

Issue	Funded by	Beginning Balances	Issuances	Retirements	Ending Balances
Installment Contract of 2009, due in annual installments of \$61,221 to \$110,207 plus interest at 6.75% through February 1, 2019.	Capital Improvements	\$ 110,207	-	110,207	-

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Long-Term Liability Activity

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

Type of Debt	Restated Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 228,102	17,665	35,330	210,437	42,087
Net Pension Liability - IMRF	118,925	1,765,269	-	1,884,194	-
Total OPEB Liability - RBP	249,858	-	425	249,433	-
Installment Contracts	110,207	-	110,207	-	-
General Obligation Bonds	792,535	1,598,775	792,535	1,598,775	785,435
Alternate Revenue Source Bonds	8,195,000	-	1,920,000	6,275,000	1,140,000
	<u>9,694,627</u>	<u>3,381,709</u>	<u>2,858,497</u>	<u>10,217,839</u>	<u>1,967,522</u>

For the governmental activities, the compensated absences, the net pension liability and the total OPEB liability are generally liquidated by the General Fund and Recreation Fund. Payments on the installment contracts are made by the Capital Improvements Fund. Payments on the general obligation bonds and alternate revenue source bonds are made by the General, Recreation, and Bond and Interest Funds.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year Ending April 30	Governmental Activities			
	General Obligation Bonds		Alternate Revenue Source Bonds	
	Principal	Interest	Principal	Interest
2020	\$ 785,435	35,884	1,140,000	187,515
2021	813,340	23,586	1,080,000	155,140
2022	-	-	1,005,000	122,740
2023	-	-	810,000	92,590
2024	-	-	790,000	68,290
2025	-	-	660,000	44,590
2026	-	-	490,000	24,790
2027	-	-	300,000	9,600
Totals	<u>1,598,775</u>	<u>59,470</u>	<u>6,275,000</u>	<u>705,255</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Legal Debt Margin

Chapter 70, Section 1205/6-2 of the Illinois Compiled Statutes provides "...for the payment of land condemned or purchased for parks or boulevards, for the building, maintaining, improving and protection of the same and for the payment of the expenses incident thereto, or for the acquisition of real estate and lands to be used as a site for an armory, any park district is authorized to issue the bonds or notes of such park district and pledge its property and credit therefore to an amount including existing indebtedness of such district so that the aggregate indebtedness of such district does not exceed 2.875% of the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the issue from time to time of such bonds or notes or, until January 1, 1983, if greater, the sum that is produced by multiplying the district's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979, if a petition, signed by voters in number equal to not less than 2% of the voters of the district, who voted at the last general election in the district, asking that the authorized aggregate indebtedness of the district be increased to not more than .575% of the value of the taxable property therein, is presented to the Board and such increase is approved by the voters of the district at a referendum held on the question."

Assessed Valuation - 2018	<u>\$ 1,517,764,167</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	43,635,720
Amount of Debt Applicable to Limit	<u>1,598,775</u>
Legal Debt Margin	<u>42,036,945</u>
Non-Referendum Legal Debt Limit	
.575% of Equalized Assessed Valuation	8,727,144
Amount of Debt Applicable to Debt Limit	<u>1,598,775</u>
Non-Referendum Legal Debt Margin	<u>7,128,369</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCES

Net Position Classifications

Net investment in capital assets was comprised of the following as of April 30, 2019:

Governmental Activities

Capital Assets - Net of Accumulated Depreciation	\$ 37,762,717
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Less Capital Related Debt:

General Obligation (ARS) Refunding Bonds of 2010	(775,000)
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General Obligation (ARS) Refunding Bonds of 2014	(5,500,000)
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General Obligation Limited Tax Park Bonds of 2017	(1,598,775)	<u>(7,873,775)</u>
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Net Investment in Capital Assets	<u>29,888,942</u>
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Net Position Restatement

Beginning net position was restated due to the implementation of GASB Statement No. 75. The following is a summary of the net position as originally reported and as restated:

Net Position	As Reported	As Restated	(Decrease)
Governmental Activities	\$ 35,112,920	34,863,062	(249,858)

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCES – Continued

Fund Balance Classifications

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue Recreation	Debt Service Bond and Interest	Capital Projects Capital Improvement	Nonmajor	Total
Fund Balances						
Nonspendable						
Prepays	\$ -	12,540	-	-	-	12,540
Restricted						
Property Tax Levies						
Liability Insurance	51,046	-	-	-	-	51,046
Audit	-	-	-	-	4,557	4,557
IMRF	-	-	-	-	155,432	155,432
Social Security	-	-	-	-	56,581	56,581
Special Recreation	-	-	-	-	376,330	376,330
Debt Service	-	-	171,635	-	-	171,635
	51,046	-	171,635	-	592,900	815,581
Committed - Recreation Programs and Facilities	-	1,776,818	-	-	-	1,776,818
Assigned						
Capital Improvements	-	-	-	5,047,265	-	5,047,265
Unassigned	1,220,590	-	-	-	-	1,220,590
Total Fund Balances	1,271,636	1,789,358	171,635	5,047,265	592,900	8,872,794

In the governmental funds financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION /FUND BALANCES – Continued

Fund Balance Classifications – Continued

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Commissioners; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Commissioners itself or b) a body or official to which the Board of Commissioners has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Commissioners, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District's policy manual states that the General and Recreation Funds should maintain a minimum fund balance equal to 20% of annual budgeted operating expenditures.

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to the District's employees; and net income losses. These risks are provided for through participation in the District Risk Management Agency and private insurance coverage. The District has purchased insurance from private insurance companies; covered risks include medical, dental, life and other. Premiums have been displayed as expenditures in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA)

Property and Casualty Program

Since 1989, the District has been a member of the Park District Risk Management Agency (PDRMA), a joint risk management pool of park and forest preserve districts, and special recreation associations, through which property, general liability, automobile liability, crime, boiler and machinery, public officials' and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the coverage in effect as of April 30, 2019:

Coverage	Member Deductible	PDRMA Self- Insured Retention	Limits
PROPERTY			
Property/Bldg/Contents			
All Losses per Occurrence	\$1,000	\$1,000,000	\$1,000,000/All Members
Flood/Except Zones A&V	\$1,000	\$1,000,000	\$250,000,000/Occurrence/Annl Aggr
Flood Zones A&V	\$1,000	\$1,000,000	\$200,000,000/Occurrence/Annl Aggr
Earthquake Shock	\$1,000	\$100,000	\$100,000,000/Occurrence/Annl Aggr
Auto Physical Damage	\$1,000	\$1,000,000	Included
Builders Risk	\$1,000	Included	\$25,000,000
Business Interruption, Rental	\$1,000		\$100,000,000/Reported Values
Income, Tax Income Combined			\$500,000/\$2,500,000/Non-Reported
Service Interruption	24 Hours	N/A	\$25,000,000
Boiler and Machinery/Property			\$100,000,000 Equipment Breakdown
Property Damage	\$1,000	\$9,000	Property Damage - Included
Business Income	48 Hours	N/A	Included
Fidelity/Crime	\$1,000	\$24,000	\$2,000,000
Seasonal Employees	\$1,000	\$9,000	\$1,000,000
Blanket Bond	\$1,000	\$24,000	\$2,000,000
WORKERS COMPENSATION			
Workers Compensation	N/A	\$500,000	Statutory
Employers Liability		\$500,000	\$3,500,000 Employers Liability
LIABILITY			
General	None	\$500,000	\$21,500,000/Occurrence
Auto Liability	None	\$500,000	\$21,500,000/Occurrence
Employment Practices	None	\$500,000	\$21,500,000/Occurrence
Public Officials Liability	None	\$500,000	\$21,500,000/Occurrence
Law Enforcement Liability	None	\$500,000	\$21,500,000/Occurrence
Uninsured/Underinsured Motorist	None	\$500,000	\$1,000,000/Occurrence

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

Property and Casualty Program – Continued

POLLUTION LIABILITY			
Liability - Third Party	None	\$25,000	\$5,000,000/Occurrence
Liability - First Party	\$1,000	\$24,000	\$30,000,000 3 Yr Aggregate
OUTBREAK EXPENSE			\$15,000/Day
	24 Hours	N/A	\$1 Million Aggregate Policy Limit
INFORMATION SECURITY AND PRIVACY INSURANCE WITH ELECTRONIC MEDIA			
LIABILITY COVERAGE			
Information Security & Privacy			
Liability	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Privacy Notification, Costs	None	\$100,000	\$500,000/Occurrence/Annual Aggregate
Regulatory Defense & Penalties	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Website Media Content Liability	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Cyber Extortion	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Data Protection & Business			
Interruption	\$1,000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
First Party Business Interruption	8 Hours	\$100,000	\$50,000 Hourly Sublimit/\$50,000 Forensic
			Exp./\$150,000 Dependent Bus. Interruption
VOLUNTEER MEDICAL ACCIDENT			\$5,000 Medical Expense and AD&D
	None	\$5,000	Excess of any other Collectible Ins
UNDERGROUND STORAGE TANK LIABILITY			\$10,000 Follows Illinois Leaking
	None	N/A	Underground Tank Fund
UNEMPLOYMENT COMPENSATION			
	N/A	N/A	Statutory

Losses exceeding the per occurrence self insured and reinsurance limit would be the responsibility of the District.

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body. The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

Property and Casualty Program – Continued

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

The following represents a summary of PDRMA's balance sheet at December 31, 2018 and the statement of revenues and expenses for the period ending December 31, 2018. The District's portion of the overall equity of the pool is 0.529% or \$256,255.

Assets	\$64,598,180
Deferred Outflows of Resources – Pension	735,579
Liabilities	20,358,043
Deferred Inflows of Resources – Pension	1,157,368
Total Net Pension	43,818,350
Revenues	18,891,688
Expenditures	18,647,660

Since 98.39% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

Health Program

Since 1999, the District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations, and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$250,000. Until January 1, 2001, the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN). Members can choose to provide any combination of coverages available to their employees, and pay premiums accordingly.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

Health Program – Continued

As a member of the PDRMA Health Program, the District is represented on the Health Program Council as well as the Membership Assembly and is entitled to one vote on each. The relationship between the member agency and the PDRMA Health Program is governed by a contract and by-laws that have been adopted by resolution of each member's governing body. Members are contractually obligated to make all monthly payments to the PDRMA Health Program and to fund any deficit of the Health Program upon dissolution of the pool. They will share in any surplus of the pool based on a decision by the Health Program Council.

The following represents a summary of PDRMA's balance sheet at December 31, 2018 and the statement of revenues and expenses for the period ending December 31, 2018.

Assets	\$22,903,252
Deferred Outflows of Resources – Pension	427,851
Liabilities	5,148,899
Deferred Inflows of Resources – Pension	(5,600)
Total Net Pension	18,187,802
Revenues	37,577,537
Expenditures	35,295,144

A large percentage of PDRMA's liabilities are reserves for losses and loss adjustment expenses, which are based on an actuarial estimate of the ultimate losses incurred.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES

Litigation

The District is currently not involved in any lawsuits.

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 which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The District contributes the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration. All employees hired in positions that need or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Benefits Provided – Continued. IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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 employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2018, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	30
Inactive Plan Members Entitled to but not yet Receiving Benefits	83
Active Plan Members	<u>64</u>
Total	<u>177</u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2019, the District's contribution was 9.55% of covered payroll.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements
April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Net Pension Liability. The District’s net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2018, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.39% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.75%
Domestic Equities	37.00%	7.15%
International Equities	18.00%	7.25%
Real Estate	9.00%	6.25%
Blended	7.00%	3.20% - 8.50%
Cash and Cash Equivalents	1.00%	2.50%

Discount Rate

The discount rate used to measure the total pension liability was 7.25% and 7.50% in the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 3,595,669	1,884,194	490,029

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2017	\$ 10,614,680	10,495,755	118,925
Changes for the year:			
Service Cost	261,898	-	261,898
Interest on the Total Pension Liability	791,285	-	791,285
Difference Between Expected and Actual Experience of the Total Pension Liability	482,284	-	482,284
Changes of Assumptions	375,132	-	375,132
Contributions - Employer	-	286,997	(286,997)
Contributions - Employees	-	123,943	(123,943)
Net Investment Income	-	(497,002)	497,002
Benefit Payments, including Refunds of Employee Contributions	(390,332)	(390,332)	-
Other (Net Transfer)	-	231,392	(231,392)
Net Changes	1,520,267	(245,002)	1,765,269
Balances at December 31, 2018	12,134,947	10,250,753	1,884,194

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2019, the District recognized pension expense of \$106,862. At April 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 403,208	(333,138)	70,070
Change in Assumptions	285,635	(186,386)	99,249
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	668,101		668,101
Total Pension Expense to be Recognized in Future Periods	1,356,944	(519,524)	837,420
Pension Contributions Made Subsequent to the Measurement Date	63,901	-	63,901
Total Deferred Amounts Related to IMRF	1,420,845	(519,524)	901,321

\$63,901 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2020	\$ 217,485
2021	129,549
2022	211,872
2023	278,514
2024	-
Thereafter	-
Total	837,420

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements
April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

JOINT VENTURE

Fox Valley Special Recreation Association (FVSRA)

The District is a member of the Fox Valley Special Recreation Association (FVSRA), an association of seven area park districts that provides recreation programs and other activities for handicapped and impaired individuals. Each member agency shares ratably in FVSRA, and generally provides funding based on its equalized assessed valuation. The District contributed \$256,339 to FVSRA during the current fiscal year.

The District does not have a direct financial interest in FVSRA, and therefore its investment therein is not reported within the financial statements. Upon dissolution of FVSRA, the assets, if any, shall be divided between the members, in accordance with an equitable formula, as determined by a unanimous vote of the FVSRA's Board of Directors. Complete separate financial statements for FVSRA can be obtained from FVSRA's administrative offices at 2121 W. Indian Trail Road, Aurora, IL.

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The District's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the District. RBP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RBP offers medical, prescription drug, dental, and vision coverage. Retirees pay the full premium.

Plan Membership. As of September 30, 2018, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	2
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>41</u>
Total	<u><u>43</u></u>

Total OPEB Liability

The District's total OPEB liability was measured as of September 30, 2018, and was determined by an actuarial valuation as of that date.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – Continued

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.39% to 10.35%
Discount Rate	4.18%
Healthcare Cost Trend Rates	7.00% graded to 4.50% over 17 years for Medical and 9.00% graded to 4.50% over 18 years for Prescription drug
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based the General Obligation Municipal Bond Rate.

Mortality rates were based on the RP-2014 Healthy Annuitant Mortality Tables projected generationally from 2015 using Scale MP-2017. The actuarial assumptions used in the September 30, 2018 valuation were based on the results of an actuarial experience study for the period September 30, 2018 – April 30, 2019.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at April 30, 2018	\$ 249,858
Changes for the Year:	
Service Cost	12,275
Interest on the Total Pension Liability	9,304
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	-
Changes of Assumptions or Other Inputs	(8,946)
Benefit Payments	(13,058)
Net Changes	<u>(425)</u>
Balance at April 30, 2019	<u>249,433</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using a Single Discount Rate of 4.18%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.18%)	Current Discount Rate (4.18%)	1% Increase (5.18%)
Total OPEB Liability	\$ 266,144	249,433	233,483

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a varied rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 227,412	249,433	275,102

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2019, the District recognized OPEB expense of \$20,741. At April 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ -	-	-
Change in Assumptions	-	(8,108)	(8,108)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-
Total Deferred Amounts Related to OPEB	-	(8,108)	(8,108)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Inflow of Resources
2020	\$ (838)
2021	(838)
2022	(838)
2023	(838)
2024	(838)
Thereafter	(3,918)
Total	(8,108)

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefits Plan
- Budgetary Comparison Schedule – General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
- Budgetary Comparison Schedule – Recreation – Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual

Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

GENEVA PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information

Schedule of Employer Contributions

April 30, 2019

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 276,118	\$ 276,118	\$ -	\$ 2,547,214	10.84%
2017	291,836	291,477	(359)	2,747,985	10.61%
2018	270,553	274,640	4,087	2,665,842	10.30%
2019	265,703	265,703	-	2,781,929	9.55%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	25 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	MP-2014 (base year 2012)

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

GENEVA PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information Schedule of Changes in the Employer's Net Pension Liability April 30, 2019

	12/31/2015
Total Pension Liability	
Service Cost	\$ 259,216
Interest	705,430
Differences Between Expected and Actual Experience	(226,599)
Change of Assumptions	13,690
Benefit Payments, Including Refunds of Member Contributions	(259,817)
Net Change in Total Pension Liability	491,920
Total Pension Liability - Beginning	9,406,036
Total Pension Liability - Ending	9,897,956
Plan Fiduciary Net Position	
Contributions - Employer	\$ 276,118
Contributions - Members	115,840
Net Investment Income	43,063
Benefit Payments, Including Refunds of Member Contributions	(259,817)
Other (Net Transfer)	(409,874)
Net Change in Plan Fiduciary Net Position	(234,670)
Plan Net Position - Beginning	8,546,540
Plan Net Position - Ending	8,311,870
Employer's Net Pension Liability	\$ 1,586,086
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.98%
Covered Payroll	\$ 2,547,214
Employer's Net Pension Liability as a Percentage of Covered Payroll	62.27%

Note: This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

12/31/2016	12/31/2017	12/31/2018
284,075	285,300	261,898
741,991	803,494	791,285
102,846	(541,591)	482,284
(14,695)	(328,706)	375,132
(267,146)	(348,844)	(390,332)
847,071	(130,347)	1,520,267
9,897,956	10,745,027	10,614,680
10,745,027	10,614,680	12,134,947
291,477	270,553	286,997
123,511	118,811	123,943
575,356	1,521,884	(497,002)
(267,146)	(348,844)	(390,332)
58,447	(160,164)	231,392
781,645	1,402,240	(245,002)
8,311,870	9,093,515	10,495,755
9,093,515	10,495,755	10,250,753
1,651,512	118,925	1,884,194
84.63%	98.88%	84.47%
2,747,985	2,665,842	2,754,288
60.10%	4.46%	68.41%

GENEVA PARK DISTRICT, ILLINOIS

Retiree Benefits Plan

Required Supplementary Information

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2019

	2019
Total OPEB Liability	
Service Cost	\$ 12,275
Interest	9,304
Changes in Benefit Terms	-
Differences Between Expected and Actual Experience	-
Change of Assumptions or Other Inputs	(8,946)
Benefit Payments	(13,058)
Net Change in Total OPEB Liability	(425)
Total OPEB Liability - Beginning	249,858
Total OPEB Liability - Ending	249,433
Covered Payroll	\$ 2,180,960
Total OPEB Liability as a Percentage of Covered Payroll	11.44%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Benefit Terms. There was no change in the retirees' share of health insurance premiums.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the trend rate each period. The following are the trend rates used in each period:

Fiscal Year	Medical	Prescription Drug
2020	6.85%	8.75%
2021	6.70%	8.50%
2022	6.55%	8.25%
2023	6.40%	8.00%
2024	6.25%	7.75%
2025	6.10%	7.50%
2026	5.95%	7.25%
2027	5.80%	7.00%
2028	5.65%	6.75%
Ultimate	4.50%	4.50%

In 2019, there was no change in the healthcare trend rates from the prior year.

GENEVA PARK DISTRICT, ILLINOIS**General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 3,846,250	3,846,250	3,913,066
Corporate Replacement Taxes	29,000	29,000	36,953
Charges for Services	89,500	89,500	95,839
Grants and Contributions	12,500	12,500	10,767
Interest	20,250	20,250	72,083
Miscellaneous	37,500	37,500	16,650
Total Revenues	4,035,000	4,035,000	4,145,358
Expenditures			
General Government			
Salaries and Benefits	1,495,000	1,495,000	1,482,630
Contractual Services	715,800	715,800	605,894
Commodities	111,750	111,750	100,122
Repairs	50,300	50,300	41,556
Capital Outlay	280,620	280,620	194,588
Debt Service			
Principal Retirement	1,320,000	1,320,000	1,320,000
Interest and Fiscal Charges	61,530	61,530	61,533
Total Expenditures	4,035,000	4,035,000	3,806,323
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	339,035
Other Financing (Uses)			
Transfers Out	-	-	(200,000)
Net Change in Fund Balance	-	-	139,035
Fund Balance - Beginning			1,132,601
Fund Balance - Ending			1,271,636

GENEVA PARK DISTRICT, ILLINOIS**Recreation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,500,000	1,500,000	1,543,850
Corporate Replacement Taxes	25,000	25,000	31,856
Charges for Services	4,196,675	4,196,675	4,537,603
Grants and Contributions	7,000	7,000	1,952
Interest	21,600	21,600	73,432
Miscellaneous	31,050	31,050	35,577
Total Revenues	5,781,325	5,781,325	6,224,270
Expenditures			
Recreation			
Salaries and Benefits	2,725,990	2,725,990	2,601,270
Contractual Services	1,747,652	1,747,652	1,568,649
Commodities	279,335	279,335	295,157
Repairs	82,150	82,150	70,607
Capital Outlay	120,933	120,933	94,682
Debt Service			
Principal Retirement	600,000	600,000	600,000
Interest and Fiscal Charges	179,265	179,265	179,265
Total Expenditures	5,735,325	5,735,325	5,409,630
Excess (Deficiency) of Revenues Over (Under) Expenditures	46,000	46,000	814,640
Other Financing (Uses)			
Transfers Out	(46,000)	(46,000)	(646,000)
Net Change in Fund Balance	-	-	168,640
Fund Balance - Beginning			1,620,718
Fund Balance - Ending			1,789,358

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
 - Bond and Interest – Debt Service Fund
 - Capital Improvements – Capital Projects Fund
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds
 - Audit – Special Revenue Fund
 - Illinois Municipal Retirement – Special Revenue Fund
 - Social Security – Special Revenue Fund
 - Special Recreation – Special Revenue Fund

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

GENERAL FUND

The General Fund, a major fund, accounts for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

Special revenue funds are created to account for the proceeds of specific revenue sources (other than capital project funds) that are legally restricted to expenditure for specified purposes.

Recreation Fund

The Recreation Fund is used to account for the operations of the recreation program offered to residents. Financing is provided by a specific annual property tax levy to the extent user charges are not sufficient to provide such funding.

Audit Fund

The Audit Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the District.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for the revenues derived from a specific annual property tax levy for the purpose and employee contributions which are fixed by law and subsequently paid to the state sponsored Illinois Municipal Retirement Fund.

Social Security Fund

The Social Security Fund is used to account for revenues derived from a specific annual property tax levy and employee contributions which are fixed by law and subsequently paid to the United States Treasury Social Security Fund.

Special Recreation Fund

The Special Recreation Fund is used to account for revenue derived from a specific annual property tax levy and subsequently paid to the Fox Valley special Recreation Association, which provides programs to the handicapped and impaired.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

DEBT SERVICE FUNDS

Bond and Interest Fund

The Bond and Interest Fund is used account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Financing is provided by the annual tax levy.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit.

Capital Improvement Fund

The Capital Improvement Fund is used to account for the financial resources to be used for the acquisition, construction and repair of major capital facilities.

GENEVA PARK DISTRICT, ILLINOIS

Bond and Interest - Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2019

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 804,423	804,423	811,535
Expenditures			
Debt Service			
Principal Retirement	804,423	804,423	792,535
Interest and Fiscal Charges	-	-	11,888
Total Expenditures	804,423	804,423	804,423
Net Change in Fund Balance	-	-	7,112
Fund Balance - Beginning			164,523
Fund Balance - Ending			171,635

GENEVA PARK DISTRICT, ILLINOIS**Capital Improvements - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Grants and Contributions	\$ 750,000	750,000	157,556
Interest	28,000	28,000	66,789
Miscellaneous	51,000	51,000	110,307
Total Revenues	829,000	829,000	334,652
Expenditures			
General Government			
Contractual Services	35,000	35,000	26,207
Capital Outlay			
Capital Projects Expenditures	2,738,498	2,738,498	2,175,046
Debt Service			
Principal Retirement	-	-	110,207
Interest and Fiscal Charges	-	-	16,289
Total Expenditures	2,773,498	2,773,498	2,327,749
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,944,498)	(1,944,498)	(1,993,097)
Other Financing Sources			
Disposal of Capital Asset	-	-	7,050
Debt Issuance	1,600,000	1,600,000	1,598,775
Transfers In	550,000	550,000	800,000
	2,150,000	2,150,000	2,405,825
Net Change in Fund Balance	205,502	205,502	412,728
Fund Balance - Beginning			4,634,537
Fund Balance - Ending			5,047,265

GENEVA PARK DISTRICT, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet****April 30, 2019**

	Special Revenue Funds				Total
	Illinois				Nonmajor
	Audit	Municipal	Social	Special	Governmental
		Retirement	Security	Recreation	Funds
ASSETS					
Cash and Investments	\$ 4,557	155,066	55,971	458,325	673,919
Receivables - Net of Allowances					
Property Taxes	10,646	237,501	294,530	564,313	1,106,990
Interest	-	366	610	-	976
Total Assets	15,203	392,933	351,111	1,022,638	1,781,885
LIABILITIES					
Accounts Payable	-	-	-	6,028	6,028
Due To Other Funds	-	-	-	75,967	75,967
Total Liabilities	-	-	-	81,995	81,995
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	10,646	237,501	294,530	564,313	1,106,990
Total Liabilities and Deferred Inflows of Resources	10,646	237,501	294,530	646,308	1,188,985
FUND BALANCES					
Restricted	4,557	155,432	56,581	376,330	592,900
Total Liabilities, Deferred Inflows of Resources and Fund Balances	15,203	392,933	351,111	1,022,638	1,781,885

GENEVA PARK DISTRICT, ILLINOIS**Nonmajor Governmental Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2019**

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Audit	Illinois Municipal Retirement	Social Security	Special Recreation	
Revenues					
Taxes	\$ 11,677	272,715	256,723	569,352	1,110,467
Interest	-	1,328	2,212	-	3,540
Total Revenues	11,677	274,043	258,935	569,352	1,114,007
Expenditures					
Current					
General Government	13,100	265,703	313,653	-	592,456
Recreation	-	-	-	295,421	295,421
Capital Outlay	-	-	-	86,223	86,223
Total Expenditures	13,100	265,703	313,653	381,644	974,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,423)	8,340	(54,718)	187,708	139,907
Other Financing Sources					
Transfers In	-	21,000	25,000	-	46,000
Net Change in Fund Balances	(1,423)	29,340	(29,718)	187,708	185,907
Fund Balances - Beginning	5,980	126,092	86,299	188,622	406,993
Fund Balances - Ending	4,557	155,432	56,581	376,330	592,900

GENEVA PARK DISTRICT, ILLINOIS

Audit - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2019

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 7,700	7,700	7,854
Corporate Replacement Taxes	3,000	3,000	3,823
Total Revenues	10,700	10,700	11,677
Expenditures			
General Government			
Contractual Services	13,100	13,100	13,100
Net Change in Fund Balance	(2,400)	(2,400)	(1,423)
Fund Balance - Beginning			5,980
Fund Balance - Ending			4,557

GENEVA PARK DISTRICT, ILLINOIS**Illinois Municipal Retirement - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 250,500	250,500	254,876
Corporate Replacement Taxes	14,000	14,000	17,839
Interest	1,500	1,500	1,328
Total Revenues	266,000	266,000	274,043
Expenditures			
General Government			
Employer's Contributions (IMRF)	305,000	305,000	265,703
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,000)	(39,000)	8,340
Other Financing Sources			
Transfers In	39,000	39,000	21,000
Net Change in Fund Balance	-	-	29,340
Fund Balance - Beginning			126,092
Fund Balance - Ending			155,432

GENEVA PARK DISTRICT, ILLINOIS

Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2019

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 233,000	233,000	240,158
Corporate Replacement Taxes	13,000	13,000	16,565
Interest	2,500	2,500	2,212
Total Revenues	248,500	248,500	258,935
Expenditures			
General Government			
Employer's Social Security (F.I.C.A.)	325,000	325,000	313,653
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,500)	(76,500)	(54,718)
Other Financing Sources			
Transfers In	76,500	76,500	25,000
Net Change in Fund Balance	-	-	(29,718)
Fund Balance - Beginning			86,299
Fund Balance - Ending			56,581

GENEVA PARK DISTRICT, ILLINOIS**Special Recreation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 560,000	560,000	569,352
Expenditures			
Recreation			
Inclusion Services	55,000	55,000	39,082
Joint Recreation Programs for the Handicapped	256,339	256,339	256,339
Capital Outlay			
Structural Improvements	248,661	248,661	86,223
Total Expenditures	560,000	560,000	381,644
Net Change in Fund Balance	-	-	187,708
Fund Balance - Beginning			188,622
Fund Balance - Ending			376,330

SUPPLEMENTAL SCHEDULES

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation (Alternate Revenue Source) Refunding Bonds of 2010 April 30, 2019

Date of Issue	July 1, 2010
Date of Maturity	December 15, 2019
Authorized Issue	\$6,440,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 3.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	The Bank of New York Trust Company

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30	Principal	Interest	Totals
2020	\$ 775,000	23,250	798,250

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding (Alternate Revenue Source) Bonds of 2014 April 30, 2019

Date of Issue	June 25, 2014
Date of Maturity	December 15, 2026
Authorized Issue	\$7,835,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 3.20%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	The Bank of New York Trust Company

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30	Principal	Interest	Totals
2020	\$ 365,000	164,265	529,265
2021	1,080,000	155,140	1,235,140
2022	1,005,000	122,740	1,127,740
2023	810,000	92,590	902,590
2024	790,000	68,290	858,290
2025	660,000	44,590	704,590
2026	490,000	24,790	514,790
2027	300,000	9,600	309,600
	5,500,000	682,005	6,182,005

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2019 April 30, 2019

Date of Issue	March 4, 2019
Date of Maturity	December 15, 2020
Authorized Issue	\$1,598,775
Interest Rates	2.85% - 2.90%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Geneva Park District, Kane County, Illinois

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30	Principal	Interest	Totals
2020	\$ 785,435	35,884	821,319
2021	813,340	23,586	836,926
	1,598,775	59,470	1,658,245

STATISTICAL SECTION

(Unaudited)

This part of the 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 says about the District's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

GENEVA PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* April 30, 2019 (Unaudited)

	2010	2011	2012
Governmental Activities			
Net Investment in Capital Assets	\$ 12,112,330	12,607,079	13,379,837
Restricted	5,517,965	7,080,926	322,820
Unrestricted	409,484	(734,341)	6,340,269
Total Governmental Activities Net Position	18,039,779	18,953,664	20,042,926

* Accrual Basis of Accounting

Data Source: District Records

2013	2014	2015	2016	2017	2018	2019
15,128,304	17,748,708	19,617,286	21,905,404	24,665,070	28,619,981	29,888,942
315,811	344,580	338,729	415,196	492,730	535,261	738,427
6,652,262	6,869,107	7,398,867	6,073,128	5,547,990	5,957,678	6,606,362
22,096,377	24,962,395	27,354,882	28,393,728	30,705,790	35,112,920	37,233,731

GENEVA PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
April 30, 2019 (Unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities										
General Government	\$ 3,901,290	3,752,307	3,960,714	3,654,868	3,921,979	3,688,728	3,855,703	3,204,505	3,491,405	3,095,469
Culture and Recreation	5,113,790	5,240,746	5,157,917	5,450,277	5,439,905	5,565,603	6,602,197	6,671,044	6,485,932	6,914,172
Interest on Long-Term Debt	908,825	1,351,745	951,419	674,373	708,219	572,325	452,426	392,880	327,469	249,512
Total Governmental Activities Expenses	9,923,905	10,344,798	10,070,050	9,779,518	10,070,103	9,826,656	10,910,326	10,268,429	10,304,806	10,259,153
Program Revenues										
Governmental Activities										
Charges for Services		40,965	33,602	65,549	68,816	75,714	87,229	88,830	82,253	95,839
General Government	62,465	40,965	33,602	65,549	68,816	75,714	87,229	88,830	82,253	95,839
Culture and Recreation	3,774,277	4,099,927	4,072,934	4,337,785	4,290,240	4,208,461	4,238,283	4,314,380	4,331,404	4,537,603
Grants/Contributions	40,485	59,100	118,449	100,769	1,024,748	159,437	298,397	239,432	2,076,224	170,275
Total Governmental Activities Program Revenues	3,877,227	4,199,992	4,224,985	4,504,103	5,383,804	4,443,612	4,623,909	4,642,642	6,489,881	4,803,717
Net (Expenses) Revenues										
Governmental Activities	(6,046,678)	(6,144,806)	(5,845,065)	(5,275,415)	(4,686,299)	(5,383,044)	(6,286,417)	(5,625,787)	(3,814,925)	(5,455,436)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	6,583,129	6,730,651	6,998,809	7,066,658	7,289,782	7,454,940	7,592,796	7,681,121	7,821,849	7,340,691
Replacement	72,699	80,708	72,603	107,073	122,537	119,556	106,478	127,245	118,356	107,036
Interest Income	120,228	54,743	40,701	37,784	34,650	43,160	59,078	60,963	116,528	215,844
Miscellaneous	146,438	192,589	140,324	117,351	105,348	157,875	150,289	68,520	165,322	162,534
Total Governmental Activities	6,922,494	7,058,691	7,252,437	7,328,866	7,552,317	7,775,531	7,908,641	7,937,849	8,222,055	7,826,105
Changes in Net Position										
Governmental Activities	875,816	913,885	1,407,372	2,053,451	2,866,018	2,392,487	1,622,224	2,312,062	4,407,130	2,370,669

* Accrual Basis of Accounting

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* April 30, 2019 (Unaudited)

	2010	2011	2012
General Fund			
Reserved	\$ 93,866	52,515	-
Unreserved	843,646	975,662	-
Nonspendable	-	-	-
Restricted	-	-	65,524
Unassigned	-	-	779,711
Total General Fund	937,512	1,028,177	845,235
All Other Governmental Funds			
Reserved	5,507,548	7,119,493	-
Nonspendable	-	-	742
Restricted	-	-	358,550
Committed	-	-	1,284,855
Assigned	-	-	4,642,432
Total All Other Governmental Funds	5,507,548	7,119,493	6,286,579
Total Governmental Funds	6,445,060	8,147,670	7,131,814

* Modified Accrual Basis of Accounting

Data Source: District Records

Note: The District implemented GASB No. 54 in FY 2012.

2013	2014	2015	2016	2017	2018	2019
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,180	150	-	-	-	-	-
64,657	66,196	63,951	64,108	58,247	60,362	51,046
859,717	1,015,024	959,652	954,896	1,011,293	1,072,239	1,220,590
925,554	1,081,370	1,023,603	1,019,004	1,069,540	1,132,601	1,271,636
-	-	-	-	-	-	-
3,898	215	56	2,529	3,652	7,060	12,540
360,166	399,391	408,370	489,948	552,103	571,516	764,535
1,458,484	2,104,820	1,526,726	1,444,549	1,481,223	1,613,658	1,776,818
5,456,277	4,046,108	5,448,848	5,067,435	6,059,572	4,634,537	5,047,265
7,278,825	6,550,534	7,384,000	7,004,461	8,096,550	6,826,771	7,601,158
8,204,379	7,631,904	8,407,603	8,023,465	9,166,090	7,959,372	8,872,794

GENEVA PARK DISTRICT, ILLINOIS

General Governmental Revenues by Source - Last Ten Fiscal Years April 30, 2019 (Unaudited)

Source	2010	2011	2012	2013
Property Taxes	\$ 6,583,129	6,730,651	6,998,809	7,066,658
Personal Property Replacement Tax	72,699	80,708	72,603	107,073
Grants and Contributions	40,485	59,100	118,449	100,769
Charges for Services	3,774,277	4,140,892	4,106,536	4,403,334
Investment Income	120,228	54,743	40,701	37,784
Miscellaneous	146,438	192,589	140,324	117,351
Totals	10,737,256	11,258,683	11,477,422	11,832,969

Note: Includes all Governmental Funds.

Data Source: District Records

2014	2015	2016	2017	2018	2019
7,289,782	7,454,940	7,592,796	7,681,121	7,821,849	7,340,691
122,537	119,556	106,478	127,245	118,356	107,036
533,667	159,437	298,397	239,432	395,588	170,275
4,359,056	4,284,175	4,325,512	4,403,210	4,413,657	4,633,442
34,650	43,160	59,078	60,963	116,528	215,844
105,348	157,875	150,289	68,520	165,322	162,534
12,445,040	12,219,143	12,532,550	12,580,491	13,031,300	12,629,822

GENEVA PARK DISTRICT, ILLINOIS

General Governmental Expenditures by Function - Last Ten Fiscal Years April 30, 2019 (Unaudited)

Function	2010	2011	2012	2013
General Government	\$ 2,856,688	2,582,678	2,712,026	2,601,178
Recreation	3,851,142	4,343,083	4,257,040	4,552,798
Capital Outlay	1,667,961	821,216	1,789,243	1,561,326
Debt Service				
Principal	2,341,613	2,348,498	2,465,440	2,783,729
Interest	908,825	979,075	951,419	901,021
Totals	11,626,229	11,074,550	12,175,168	12,400,052

Note: Includes all Governmental Funds.

Data Source: District Records

2014	2015	2016	2017	2018	2019
2,688,068	2,684,073	2,817,625	2,768,639	2,777,088	2,848,865
4,518,268	4,589,693	4,713,606	4,769,265	4,735,128	4,831,104
2,117,459	1,952,317	1,601,424	1,640,307	2,849,785	2,550,539
2,985,501	3,166,867	3,344,715	3,462,551	3,548,548	2,822,742
708,219	560,535	452,426	392,880	327,469	268,975
13,017,515	12,953,485	12,929,796	13,033,642	14,238,018	13,322,225

GENEVA PARK DISTRICT, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years* April 30, 2019 (Unaudited)

	2010	2011	2012	2013
Revenues				
Taxes	\$ 6,583,129	6,730,651	6,998,809	7,066,658
Other Taxes	72,699	80,708	72,603	107,073
Grants and Contributions	40,485	59,100	118,449	100,769
Charges for Services	3,774,277	4,140,892	4,106,536	4,403,334
Investment Income	120,228	54,743	40,701	37,784
Miscellaneous	146,438	192,589	140,324	117,351
Total Revenues	10,737,256	11,258,683	11,477,422	11,832,969
Expenditures				
General Government	2,856,688	2,582,678	2,712,026	2,601,178
Recreation	3,851,142	4,343,083	4,257,040	4,552,798
Capital Outlay	1,667,961	821,216	1,789,243	1,561,326
Debt Service				
Principal	2,341,613	2,348,498	2,465,440	2,783,729
Interest	908,825	979,075	951,419	901,021
Total Expenditures	11,626,229	11,074,550	12,175,168	12,400,052
Excess of Revenues Over (Under) Expenditures	(888,973)	184,133	(697,746)	(567,083)
Other Financing Sources (Uses)				
Disposal of Capital Asset	-	-	-	-
Debt Issuance	-	7,859,930	-	8,043,000
Premium on Debt Issuance	-	-	-	274,835
Payment to Escrow Agent	-	(6,341,453)	-	(6,678,187)
Transfers In	658,000	852,000	949,895	866,000
Transfers Out	(658,000)	(852,000)	(949,895)	(866,000)
	-	1,518,477	-	1,639,648
Net Change in Fund Balances	(888,973)	1,702,610	(697,746)	1,072,565
Debt Service as a Percentage of Noncapital Expenditures	27.96%	30.56%	30.66%	32.24%

* Modified Accrual Basis of Accounting

Data Source: District Records

2014	2015	2016	2017	2018	2019
7,289,782	7,454,940	7,592,796	7,681,121	7,821,849	7,340,691
122,537	119,556	106,478	127,245	118,356	107,036
533,667	159,437	298,397	239,432	395,588	170,275
4,359,056	4,284,175	4,325,512	4,403,210	4,413,657	4,633,442
34,650	43,160	59,078	60,963	116,528	215,844
105,348	157,875	150,289	68,520	165,322	162,534
12,445,040	12,219,143	12,532,550	12,580,491	13,031,300	12,629,822
2,688,068	2,684,073	2,817,625	2,768,639	2,777,088	2,848,865
4,518,268	4,589,693	4,713,606	4,769,265	4,735,128	4,831,104
2,117,459	1,952,317	1,601,424	1,640,307	2,849,785	2,550,539
2,985,501	3,166,867	3,344,715	3,462,551	3,548,548	2,822,742
708,219	560,535	452,426	392,880	327,469	268,975
13,017,515	12,953,485	12,929,796	13,033,642	14,238,018	13,322,225
(572,475)	(734,342)	(397,246)	(453,151)	(1,206,718)	(692,403)
-	31,871	13,108	32,931	-	7,050
-	9,364,960	-	1,562,845	-	1,598,775
-	141,629	-	-	-	-
-	(8,028,419)	-	-	-	-
115,000	933,394	696,000	743,713	799,653	846,000
(115,000)	(933,394)	(696,000)	(743,713)	(799,653)	(846,000)
-	1,510,041	13,108	1,595,776	-	1,605,825
(572,475)	775,699	(384,138)	1,142,625	(1,206,718)	913,422
32.98%	32.10%	31.13%	31.35%	35.66%	26.18%

GENEVA PARK DISTRICT, ILLINOIS**Equalized Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
April 30, 2019 (Unaudited)**

Fiscal Year Ended April 30	Residential Property	Commercial Property	Industrial Property	Total
2010	\$ 1,172,365,339	\$ 300,026,264	\$ 127,022,896	\$ 1,599,414,499
2011	1,171,064,919	288,906,493	126,506,924	1,586,478,336
2012	1,122,703,199	275,437,337	125,639,780	1,523,780,316
2013	1,068,932,360	245,867,290	117,021,924	1,431,821,574
2014	1,016,172,861	251,194,214	116,630,963	1,383,998,038
2015	972,916,298	238,178,900	115,385,135	1,326,480,333
2016	977,586,904	243,393,435	112,858,930	1,333,839,269
2017	1,015,481,786	240,968,720	115,127,183	1,371,577,689
2018	1,089,001,160	253,940,564	119,339,631	1,462,281,355
2019	1,130,055,305	258,738,991	119,872,318	1,508,666,614

(1) Assessed value is set by the County Assessor on an annual basis. The assessment level is then adjusted by the State with a County Multiplier based on the factor needed to bring the average prior years' level up to 33-1/3% of market value. All property is reassessed on a repeating triennial cycle.

Data Source: Kane County Collector

Railroad	Farms	Total Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
572,917	\$ 8,022,611	\$ 1,608,010,027	\$ 4,824,030,081	33.33	0.4097
690,393	9,021,244	1,596,189,973	4,788,569,919	33.33	0.4207
863,636	5,770,455	1,530,414,407	4,591,243,221	33.33	0.4573
917,812	5,570,433	1,438,309,819	4,314,929,457	33.33	0.4948
1,038,505	5,261,072	1,390,297,615	4,170,892,845	33.33	0.5265
1,283,337	7,245,167	1,335,008,837	4,005,026,511	33.33	0.5595
1,403,751	7,187,252	1,342,430,272	4,027,290,816	33.33	0.5667
1,671,371	6,915,198	1,380,164,258	4,140,492,774	33.33	0.5599
1,698,183	7,284,710	1,471,264,248	4,413,792,744	33.33	0.5329
1,729,996	7,367,557	1,517,764,167	4,553,292,501	33.33	0.4852

GENEVA PARK DISTRICT, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years April 30, 2019 (Unaudited)

Name of District	Fiscal Year Levy Year	2010 2008	2011 2009	2012 2010	2013 2011
Geneva Park District					
General Fund		0.2100	0.2117	0.2119	0.2226
Special Revenue Funds		0.1088	0.1158	0.1455	0.1631
Bond and Interest Fund		0.0909	0.0932	0.0999	0.1091
Totals		0.4097	0.4207	0.4573	0.4948
Kane County		0.3336	0.3398	0.3730	0.3990
Kane County Forest Preserve		0.1932	0.1997	0.2201	0.2609
City of Batavia		0.5490	0.5595	0.5925	0.6720
City of Geneva		0.5419	0.5499	0.6037	0.6463
School District #304		4.6990	4.8468	5.3038	5.7335
Waubensee Community College		0.3995	0.4043	0.4070	0.4710
Batavia Library		0.2833	0.2882	0.3069	0.3289
Geneva Library		0.2649	0.2696	0.2918	0.3162
Geneva Township		0.0401	0.0406	0.0422	0.0457
Geneva Township Road		0.0203	0.0206	0.0214	0.0232
Totals		9.0597	9.5035	10.2073	11.0748
Total Representative Tax Rate		9.4694	9.9242	10.6646	11.5696

Data Source: Kane County Collector

2014 2012	2015 2013	2016 2014	2017 2015	2018 2016	2019 2017
0.2413	0.2589	0.2607	0.2597	0.2490	0.2488
0.1739	0.1825	0.1878	0.1837	0.1734	0.1828
0.1113	0.1181	0.1182	0.1165	0.1105	0.0536
0.5265	0.5595	0.5667	0.5599	0.5329	0.4852
0.4336	0.4622	0.4684	0.4479	0.4201	0.4025
0.2710	0.3038	0.3126	0.2944	0.2253	0.1658
0.6959	0.7318	0.7153	0.6955	0.6970	0.7428
0.6783	0.7262	0.7459	0.7479	0.7086	0.6054
6.1030	6.4451	6.5805	6.4700	6.0756	6.0381
0.5312	0.5806	0.5954	0.5875	0.5607	0.5533
0.3530	0.3761	0.3927	0.3854	0.3689	0.3701
0.3129	0.3481	0.3540	0.3504	0.3341	0.4362
0.0475	0.0504	0.0514	0.0511	0.0487	0.0486
-	0.0252	0.0257	0.0255	0.0243	0.0249
10.2668	10.9029	10.2419	10.0556	9.4632	9.3878
10.7934	11.4624	10.8086	10.6155	9.9961	9.8730

GENEVA PARK DISTRICT, ILLINOIS

Principal Property Tax Payers - Current Year and Nine Years Ago April 30, 2019 (Unaudited)

Taxpayer	Type of Business	2019				2010			
		Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value		Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	
LPF/Geneva Commons, LLP	Commercial	\$ 37,699,456	1	2.48%		31,172,228	1	1.94%	
In Retail Fund Randall Square, LLC	Commercial	9,061,635	2	0.60%		9,337,047	5	0.58%	
Vista Investments Inc.	Industrial	8,990,527	3	0.59%		5,685,963	10	0.35%	
Ashford at Geneva, LLC	Commercial	8,788,480	4	0.58%					
Kir Batavia 051, LLC	Commercial	6,590,572	5	0.43%		11,782,091	3	0.73%	
Lineage, IL	Industrial	6,540,776	6	0.43%					
Aldi Inc	Industrial	5,853,092	7	0.39%					
Friendship Village of Mill Creek NFP	Vac Commercial Lots	5,421,303	8	0.36%					
Sfers Real Estate Corp KK	Commercial	5,269,936	9	0.35%		6,865,980	8	0.43%	
Duke Realty	Real Estate	5,098,245	10	0.34%					
Delnor Community Health Care Foundation	Health Care Facility					10,281,311	2	0.64%	
Sam's/Wal-mart Real Estate Business Trust	Discount Retail Store					6,370,589	4	0.40%	
CNL Income East North Golf LLC	Golf Course					8,110,380	6	0.50%	
Brittany Court Limited Partnership	Real Estate					7,457,859	7	0.46%	
Delnor Community Health Systems	Health Care					5,867,758	9	0.36%	
		<u>99,314,022</u>		<u>6.54%</u>		<u>102,931,206</u>		<u>6.40%</u>	

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years April 30, 2019 (Unaudited)

Fiscal Year Ended April 30	Tax Levy Year	Total Tax Levy Request	Tax Extension Grand Total Fiscal Year
2010	2008	\$ 9,512,341	\$ 6,571,181
2011	2009	7,197,317	6,697,500
2012	2010	7,539,983	6,980,908
2013	2011	7,230,027	7,101,622
2014	2012	7,443,438	7,305,394
2015	2013	7,494,754	7,469,281
2016	2014	7,730,730	7,607,713
2017	2015	7,906,088	7,727,733
2018	2016	8,020,016	7,841,029
2019	2017	7,454,423	7,349,123

N/A - Not Available

Data Source: District Records

Collected within the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
Amount		Percentage of Levy		Amount	Percentage of Levy
\$	N/A	N/A	N/A	\$ 6,548,126	99.65%
	N/A	N/A	N/A	6,691,642	99.91%
	N/A	N/A	N/A	6,963,415	99.75%
	N/A	N/A	N/A	7,066,659	99.51%
	N/A	N/A	N/A	7,289,778	99.79%
	N/A	N/A	N/A	7,454,941	99.81%
	N/A	N/A	N/A	7,592,807	99.80%
	N/A	N/A	N/A	7,681,147	99.40%
	N/A	N/A	N/A	7,821,849	99.76%
	N/A	N/A	N/A	7,340,691	99.89%

GENEVA PARK DISTRICT, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years April 30, 2019 (Unaudited)

Fiscal Year Ended April 30	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Population	Per Capita
	General Obligation Bonds	Alternate Revenue Bonds	Installment Contracts				
2010	\$ 6,358,145	\$ 19,713,783	\$ 774,711	\$ 26,846,639	2.12%	31,374	\$ 856
2011	6,534,930	19,145,000	709,358	26,389,288	2.20%	31,374	841
2012	5,224,255	18,060,000	639,593	23,923,848	1.87%	31,374	763
2013	5,278,000	16,710,000	565,119	22,553,119	1.67%	31,374	719
2014	3,862,000	15,220,000	485,618	19,567,618	1.42%	31,374	624
2015	3,894,960	13,595,000	400,751	17,890,711	1.29%	31,374	570
2016	2,375,840	11,860,000	310,156	14,545,996	1.09%	31,374	464
2017	2,377,845	10,055,000	213,445	12,646,290	0.95%	31,374	403
2018	792,535	8,195,000	110,207	9,097,742	0.68%	31,374	290
2019	1,598,775	6,275,000	-	7,873,775	0.59%	31,374	251

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.
(1) See the Schedule of Demographic and Economic Statistics for personal income data.

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS**Ratio of Net General Obligation Debt to Equalized Assessed Value and
Net General Obligation Bonded Debt Per Capita - Last Ten Fiscal Years
April 30, 2019 (Unaudited)**

Fiscal Year Ended April 30	Gross General Obligation Bonds	Less: Amounts Available for Debt Service	Net General Obligation Bonds	Assessed Value (in Thousands)	Percentage of Total Taxable Assessed Value of Property	Population	Per Capita
2010	\$ 26,071,928	\$ 67,355	\$ 26,004,573	\$ 1,608,010	1.62%	31,374	\$ 829
2011	25,679,930	-	25,679,930	1,596,190	1.61%	31,374	819
2012	23,284,255	-	23,284,255	1,530,414	1.52%	31,374	742
2013	21,988,000	-	21,988,000	1,438,310	1.53%	31,374	701
2014	19,082,000	-	19,082,000	1,390,298	1.37%	31,374	608
2015	17,489,960	-	17,489,960	1,335,009	1.31%	31,374	557
2016	14,235,840	-	14,235,840	1,342,430	1.06%	31,374	454
2017	12,432,845	7,326	12,425,519	1,380,164	0.90%	31,374	396
2018	8,987,535	34,789	8,952,746	1,471,264	0.61%	31,374	285
2019	6,275,000	94,481	6,180,519	1,517,764	0.41%	31,374	197

Data Source: Kane County Collector and Geneva Public Library

GENEVA PARK DISTRICT, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt April 30, 2019 (Unaudited)

Governmental Unit	Gross Debt	*Percentage to Debt Applicable to Park District	Park District's Share of Debt
Geneva Park District	\$ 7,873,775	100.00%	\$ 7,873,775
Schools			
Unit School District #101	59,810,000	9.75%	5,831,475
Unit School District #304	122,848,296	98.52%	121,030,141
Community College District #516	58,005,000	16.44%	9,536,022
Others			
Kane County	33,945,000	11.09%	3,764,501
Kane County Forest Preserve District	154,575,000	11.09%	17,142,368
City of Batavia	37,595,000	20.52%	7,714,494
City of Geneva	14,770,000	100.00%	14,770,000
Batavia Public Library District	705,000	7.11%	50,126
Subtotal Overlapping Debt	482,253,296		179,839,126
Totals	490,127,071		187,712,901

* Determined by the ratio of assessed value of property subject in the District to valuation property subject to taxation in overlapping unit.

Data Sources: District Records

GENEVA PARK DISTRICT, ILLINOIS**Legal Debt Margin - Last Ten Fiscal Years
April 30, 2019 (Unaudited)**

	2010	2011	2012	2013
Equalized Assessed Valuation	\$ 1,608,010,027	1,596,189,973	1,530,414,407	1,438,309,819
Bonded Debt Limit - 2.875% of Assessed Value	46,230,288	45,890,462	43,999,414	41,351,407
Amount of Debt Applicable to Limit	26,071,928	25,679,930	23,284,255	5,278,000
Legal Debt Margin	20,158,360	20,210,532	20,715,159	36,073,407
Percentage of Legal Debt Margin to Bonded Debt Limit	43.60%	44.04%	47.08%	87.24%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	9,246,058	9,178,092	8,799,883	8,270,281
Amount of Debt Applicable to Limit	678,145	1,419,930	719,255	1,468,000
Legal Debt Margin	8,567,913	7,758,162	8,080,628	6,802,281
Percentage of Legal Debt Margin to Bonded Debt Limit	92.67%	84.53%	91.83%	82.25%

Data Source: District Records

2014	2015	2016	2017	2018	2019
1,390,297,615	1,335,008,837	1,342,430,272	1,380,164,258	1,471,264,248	1,517,764,167
39,971,056	38,381,504	38,594,870	39,679,722	42,298,847	43,635,720
3,862,000	3,894,960	2,375,840	2,377,845	792,535	1,598,775
36,109,056	34,486,544	36,219,030	37,301,877	41,506,312	42,036,945
90.34%	89.85%	93.84%	94.01%	98.13%	96.34%
7,994,211	7,676,301	7,718,974	7,935,944	8,459,769	8,727,144
752,000	1,529,960	770,840	1,562,845	792,535	1,598,775
7,242,211	6,146,341	6,948,134	6,373,099	7,667,234	7,128,369
90.59%	80.07%	90.01%	80.31%	90.63%	81.68%

GENEVA PARK DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years April 30, 2019 (Unaudited)

Fiscal Year Ended April 30	Estimated Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2010	31,374	\$ 1,267,258,608	\$ 40,392	7.60%
2011	31,374	1,198,863,288	38,212	7.40%
2012	31,374	1,278,584,622	40,753	6.50%
2013	31,374	1,349,709,480	43,020	7.40%
2014	31,374	1,378,008,828	43,922	7.40%
2015	31,374	1,388,268,126	44,249	7.40%
2016	31,374	1,332,265,536	42,464	4.80%
2017	31,374	1,332,265,536	42,464	4.90%
2018	31,374	1,332,255,536	42,464	4.60%
2019	31,374	1,332,255,536	42,464	4.50%

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2019 (Unaudited)

Employer	2019			2010		
	Employees	Rank	Employees as a Percentage of Park District Population	Employees	Rank	Employees as a Percentage of Park District Population
Delnor-Community Hospital	1,650	1	5.26%	1,650	1	5.26%
Kane County	1,316	2	4.19%			
CUSO Number 304	909	3	2.90%			
Greencore USA Inc	300	4	0.96%			
Burgess Norton Mfg. Co.	300	5	0.96%	300	3	0.96%
Johnson Controls, Inc. Battery Group	300	6	0.96%	300	5	0.96%
Houghton-Mifflin Co.	250	7	0.80%	300	4	0.96%
FONA International, Inc.	250	8	0.80%	120	10	0.38%
Power Packaging	200	9	0.64%			
Lineage Logistics ICM, LLC	150	10	0.48%			
Peacock Engineering Co.				600	2	1.91%
Gordon Flesch Co., Inc.				150	6	0.48%
Continental Envelope Corp.				125	7	0.40%
Covenant Care at Home				125	8	0.40%
Miner Enterprise, Inc.				120	9	0.38%
Total	<u>5,625</u>		<u>17.93%</u>	<u>3,790</u>		<u>12.08%</u>
Total Population			<u>31,374</u>			<u>31,374</u>

Data Source: Illinois Manufactures Directory

GENEVA PARK DISTRICT, ILLINOIS

Employees - Last Ten Fiscal Years April 30, 2019 (Unaudited)

Type of Employee	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Full Time	39	40	40	40	40	41	41	41	41	41
Part Time	150	150	150	150	150	150	150	150	150	150
Seasonal Part Time	200	200	200	200	200	200	200	200	200	200
Total	389	390	390	390	390	391	391	391	391	391

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years April 30, 2019 (Unaudited)

Function/Program	2010	2011	2012	2013
Parks and Recreation				
Participants in Recreation Programs	40,572	44,275	48,561	45,392
Visits to Fitness Centers	180,435	186,325	193,727	202,985
Mini-Golf Course Rounds	15,427	13,177	12,192	12,516
Attendance at Swimming Facilities	52,115	62,296	58,406	61,179

Data Source: District Records

2014	2015	2016	2017	2018	2019
40,110	39,751	39,852	40,581	35,000	40,000
196,653	181,801	170,703	157,775	172,000	185,000
11,027	12,023	12,197	13,392	15,000	19,000
43,878	50,904	60,331	61,752	58,000	58,000

GENEVA PARK DISTRICT, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years April 30, 2019 (Unaudited)

Function/Program	2010	2011	2012
Parks and Recreation			
Parks Owned			
Total Acreage	661	661	661
Number of Parks	48	48	48
Parks Leased			
Total Acreage	48	48	48
Number of Parks	8	8	8
Facilities (Number)			
Tennis Courts	20	20	20
Ball Diamonds	37	37	37
Soccer Fields	20	20	20
Football Fields	2	2	2
Mini-Golf Course	1	1	1
Disc Golf Course	-	-	1
Swimming Facilities	1	1	1
Recreation Center	2	2	2
Jogging/Bike Trails	13	13	13
Playgrounds	41	41	41
Basketball Courts	15	15	15
Gymnasiums (Shared with Geneva School District)	2	2	2
Skate Parks	1	1	1
Picnic/Shade Shelters	28	28	28
Water Playground	1	1	1
Community Garden	-	-	1

Data Source: District Records and Geneva Public Library

2013	2014	2015	2016	2017	2018	2019
661	661	661	661	661	667	667
48	48	48	48	48	48	48
48	48	48	48	48	48	48
8	8	8	8	8	8	8
20	20	20	20	20	20	20
37	37	37	37	37	37	37
20	20	20	20	20	20	20
2	2	2	2	2	2	2
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	2	2	2	2	2
2	2	2	2	2	2	2
13	13	13	13	13	13	13
41	42	42	42	42	43	43
15	15	15	15	15	15	15
2	2	2	2	2	2	2
1	1	1	1	1	1	1
28	28	28	28	28	28	28
1	1	1	1	1	2	3
1	1	1	1	1	1	1

Geneva Park District

Mission, Vision and Value
Statements

Mission Statement

- ▶ The mission of the Geneva Park District is to provide recreational programs, facilities, and open space that will enhance the quality of life for residents of all age groups and abilities.

Vision Statement

- ▶ We aspire to enhance the quality of our community by providing exceptional recreation programs, facilities, and open space which inspire residents to live their Best Life.

Values Statements

► **Customer Commitment**

- We will strive to exceed customers' expectations by delivering professional, helpful, efficient, and friendly service during all interactions.

► **Responsible Leadership**

- We will strive to hire and retain quality employees through the promotion of staff development and continuing education in the pursuit of maintaining professional staff.

► **Fiscal Responsibility**

- We will earn the public's trust by maintaining financial health, stability, and transparency in providing cost effective services that maximize value to the taxpayer.

► **Safety**

- We will provide a safe environment through exceptional training and constant evaluation of risk management practices.

► **Community Collaboration**

- We will work collaboratively with all community partners, both public and private, to share resources and ideas that will build strategic alliances to enhance our community.

► **Innovation**

- We will remain steadfast in continuously evolving to meet the needs of the community by providing relevant and innovative programs, events, facilities, and parks.

► **Stewardship & Sustainability**

- We will minimize our impact on the environment by implementing best practices, and by promoting environmental education leading to a lifelong commitment to conservation.

Memo

To: Geneva Park District Board of Commissioners

From: Sheavoun Lambillotte

cc: Brynn Pattermann

Date: September 12, 2019

Re: Winding Creek Land/Cash Dedication

As previously discussed, we are working with the City of Batavia and MI Homes to secure a park location and a cash donation to develop a park in the new Winding Creek Subdivision in Batavia. Enclosed with this memo in your board packet is the letter of agreement from MI Homes as well as a formal draft of the Park Donation Agreement prepared by our legal counsel.

Both reflect updates as they relate to the easement for the cell tower property.

Staff is excited to add a park to this quadrant of our boundary as there is no park in the area to serve the multiple housing developments that surround it. Staff would recommend a motion to approve the agreement to accept land and cash donations as outlined in the attached documents for the acquisition and development of Winding Creek Park.



CHICAGO DIVISION
400 East Diehl Road, Suite 230
Naperville, IL 60563
630-577-5200 OFFICE
630-577-5220 FAX

August 20, 2019

Sheavoun Lambillotte
Geneva Park District
Executive Director
710 Western Avenue
Geneva, IL 60134

Re: M/I Homes park land dedication, Winding Creek Subdivision

Sheavoun,

As you are aware, M/I Homes will be the developer and builder of Winding Creek, a 198 unit single-family and townhome community planned for 69 acres of vacant farmland in Batavia, IL. The property is located at the intersection of McKee St. and Deerpath Road, just west of Randall Rd. I have enclosed a site plan showing the subdivision layout. The plan reflects 110 single family lots and 88 townhomes. There is approximately 27 acres of open space consisting of detention ponds, passive land and designated parks.

As part of the Geneva Park District's comprehensive park planning initiative for this area, the goal is to designate a community park within the Winding Creek community. To that end, M/I Homes and the Park District have worked diligently to plan for and incorporate a public park within the subdivision. Following is a brief description detailing our proposed land and cash donation which not only fulfills the City of Batavia's park land donation ordinance but goes beyond the minimum expectations to provide additional funding for the park improvements as well.

WINDING CREEK PARK

Of the 27 acres outlined above, a public park of approximately 5.3 acres will be dedicated to the Park District. The park, denoted as Outlot A on the final plat, is located along Branson Drive as you come into the community and stretches south around the southwest wetland with frontage on McKee St. It is the intent of the Geneva Park District that this park area be improved with but not limited to playground equipment, a bike path with a potential for a scenic overlook and a possible athletic field for non-programmed outdoor sports.

The fine grading and seeding will be completed by M/I Homes and will be designed to ensure stormwater conveyance is appropriately located and does not inundate the park improvements. The Park District and M/I Homes will coordinate the final grading design before construction commences.

It is important to note the existing cell tower property is not included in the park site's total acreage and will not be part of the park land dedication. The cell tower property, which includes the tower, electrical infrastructure and existing access drive, as shown on the plan, will remain unchanged. M/I Homes will however install a 6ft wood fence along the north and east property boundary of the cell tower flag lot (as shown on the enclosed exhibit).

DONATION

As a condition of approval for most developments in the City of Batavia (City), a dedication of property (or cash in-lieu of land) is required to serve the needs of the residents with concurrence from the Park District on the park location and in accordance with criteria and population formula contained in the City's subdivision code (and summarized and attached to this letter).

Using a land/population ratio criteria of 10 acres per 1000 people and the City's density formula for bedroom count combination, the derived total land donation would range from 5.0 to 6.2 acres or equally, a cash in-lieu consideration between \$620,000 and \$774,000. On the low end, this assumes 100% of the single family homes are 3 bedroom and 100% of the townhomes are 2 bedroom homes. On the high end, 100% of the single family homes are 4 bedroom and 100% of the townhomes are 3 bedroom homes. For purposes of determining the dedication of land for our Winding Creek community, we took a very conservative approach and, as stated, assumed 100% of the homes would have the maximum bedroom count. We don't anticipate this being the case, but we felt it prudent to go beyond the expectations. That said, the total land donation and cash equivalent would be 6.2 acres or **\$774,000**.

M/I Homes will fulfill this obligation with both a land donation of 5.3 acres and a cash donation of \$150,000 in-lieu of the remaining 0.94 acres of land to be donated, which is \$32,317 more than the \$117,683 that would be required. The \$150,000 will be payable in two installments. The first installment (\$117,683), at the time the park is dedicated to the Park District, and the second installment (\$32,317) when the park improvements are complete. The math will tell you our donation of land and cash has a total value of **\$806,250**. This is M/I Homes' commitment to the project and as a new developer in your District. This \$150,000 will be used by the Park District to improve the Winding Creek park site and we would like an assurance from the Park District that the park improvements will be completed within one year of the park site dedication.

SUMMARY

Following is a summary of our understanding and agreement of the aforementioned park improvements and land donations.

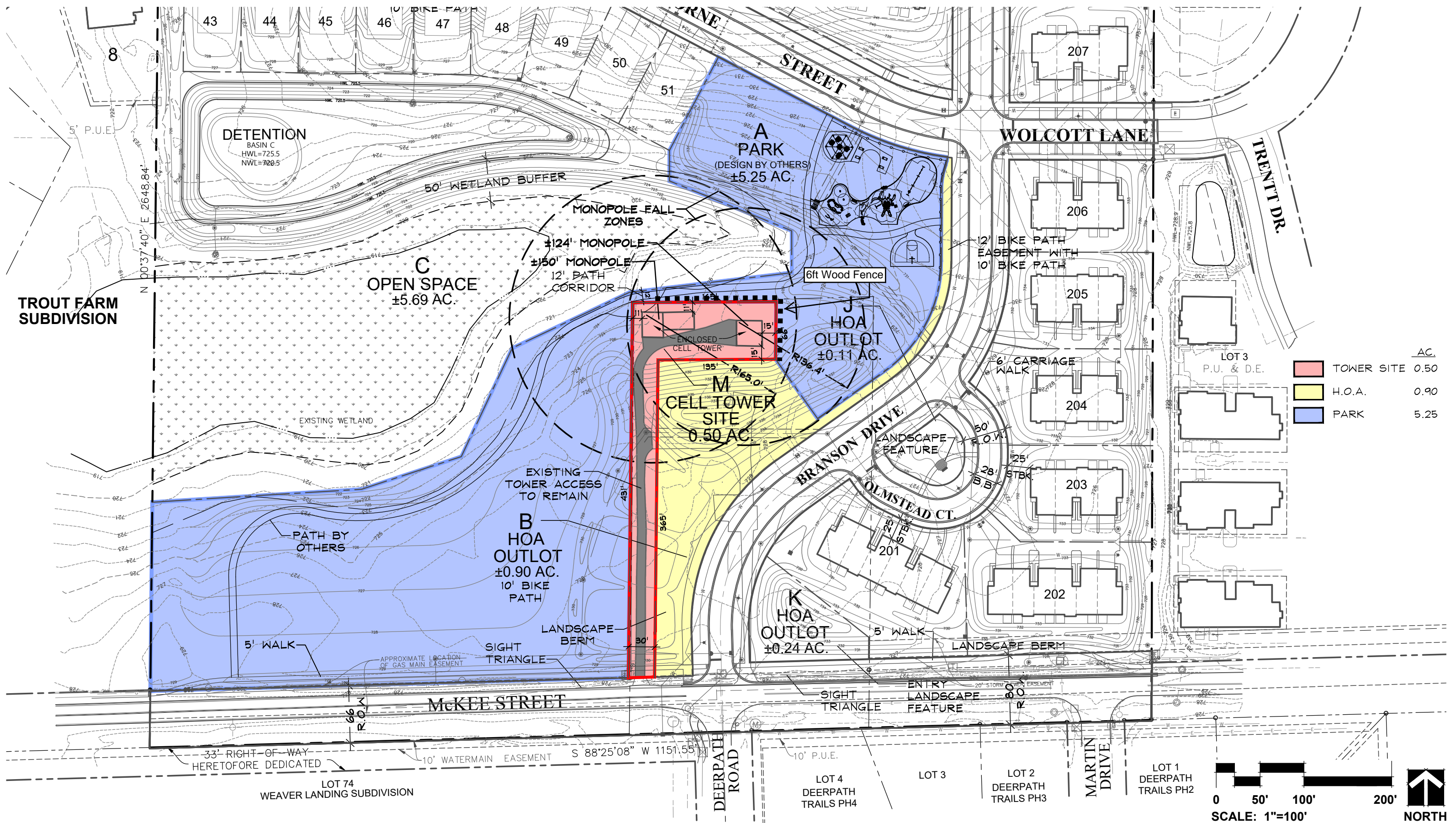
- The total land M/I Homes is dedicating to the Geneva Park District will be 5.3 acres.
- M/I Homes will be responsible for fine grading and seeding the park and designing it to ensure stormwater conveyance does not inundate the park improvements.
- M/I Homes' cash donation of \$150,000 will be used for the Winding Creek park improvements. Payable in two installments: \$117,683 and \$32,317
- The Geneva Park District will commit to having the park improvements completed within one year of the park site dedication.
- The land/cash donations outlined in this letter fulfills Batavia's code requirements for park land contributions.

If there is any additional information that you need from me, please don't hesitate to ask or give me a call. I look forward to the hearing your response.

Regards,



Greg Collins
M/I Homes



CELL TOWER CONCEPT PLAN w/ PARK

WINDING CREEK BATAVIA, ILLINOIS

8/20/2019



LAND PLANNING
BIOLOGICAL CONSULTING
LANDSCAPE ARCHITECTURE
402 WEST LIBERTY DRIVE
WHEATON, ILLINOIS 60187
PHONE: 630-668-7197

GARY R. WEBER
ASSOCIATES, INC.

Prepared by and
After recording, return to:

Adam B. Simon, Esq.
Ancel, Glink, Diamond,
Bush, DiCianni & Krafthefer, P.C.
415 W. Washington Street. - Suite 202
Batavia, Illinois 60085

This space reserved for Recorder's use only.

PARK DONATION AGREEMENT

This Park Donation Agreement (the “Agreement”) is entered into this ____ day of _____, 2019 (“Effective Date”) by and between Geneva Park District, an Illinois unit of local government (the “District”), and M/I Homes of Chicago, LLC, a Delaware limited liability company (“Developer”) for the purpose of setting forth the terms and conditions under which Developer agrees to provide a land and cash donation to the District in order to discharge burdens specifically and uniquely created by the proposed subdivision entitled the Winding Creek Subdivision (the “Subdivision”) as legally described in Exhibit A.

Section I - **The Subdivision**. The Developer intends to develop the Subdivision property, upon final approval by the City of Batavia, Illinois (“City”), of the proposed plan attached hereto as Exhibit B (the “Plan”). Recreational burdens specifically and uniquely attributable to the Plan and consequent Subdivision will be placed upon the District upon development and sale of such Subdivision, all of which specific and unique burdens the parties agree to discharge by the terms of this Agreement.

Section II - **Donation**. Upon approval of the final Plan for the Subdivision, the Developer agrees to make a donation to the District in value equal to the amount of land as determined by the following formula and as set forth below (“Required Donation”).

Calculation of Estimated Population

<u>No. of Units</u>	<u>Type of Units</u>	<u>Population/Unit</u>	<u>Total Est. Population</u>
110	4-BR Single Family Detached	3.807	418.77 people
88	3-BR Singe Family Attached	2.277	200.38 people
	Total Population		619.15 people

LAND DONATION: $619.15 \text{ people} \times 10 \text{ acres}/1000 \text{ people} = 6.19 \text{ acres}$

CASH EQUIVALENT: $\$125,000 \text{ per acre} \times 6.19 \text{ acres} = \$773,750.00$

In addition, the Developer has agreed to voluntarily donate an additional sum so that the total value of the donation is equal to Eight Hundred Six Thousand Two Hundred Fifty Dollars (\$806,250,000.00)(the "Donation Amount"). The Developer and District agree that the voluntary portion of the donation is equal to Thirty Two Thousand Dollars (\$32,000.00). The Developer and District have agreed to apportion the Donation Amount between both a Land Donation and Cash Donation, each as defined herein. The Donation Amount shall be apportioned as set forth below.

A. Land Donation.

1. Park Site. The Developer shall donate Outlot A, as depicted on the Plan, to the District. The Land Donation shall comprise 5.25 acres and shall be referred to herein as the "Park Site." Developer represents and warrants that the property comprising the Park Site does not contain any wetlands and shall not be used to accommodate the storm water detention or retention requirements attributable to the Subdivision. Prior to the District accepting title to the Park Site the Developer shall grade and seed the property consistent with the District's specifications for seeding attached hereto as Exhibit C. In the event it is necessary and convenient for the Developer, the District shall permit the Developer to plant on the periphery of the Park Site a portion of its "compensatory landscaping" requirement arising from the development of the Subdivision.

2. Condition of Park Site. The Park Site, on the date of its conveyance to the District, shall be in the same condition as existed as of the Effective Date of this Agreement, with the exception of the grading and seeding as set forth above.

3. Developer represents and warrants that there have not been and there is not now: (i) any Hazardous Materials present on, over or under any land which is to be conveyed to the District or on, over or under any land which is in the immediate vicinity of any land which is to be conveyed to the District; (ii) any present or past generation, recycling, use, reuse, sale, storage, handling, transport and/or disposal of any Hazardous Materials on, over or under any land which is to be conveyed to the District or on, over or under any land which is in the immediate vicinity of any land which is to be conveyed to the District; (iii) any failure to comply with any Governmental Regulations relating to the removal, use, storage, handling, release or transport of Hazardous Materials on, over or under any land which is to be conveyed to the District; (iv) any spills, releases, discharges or disposal of Hazardous Materials that have occurred or are presently occurring on or onto any land which is to be conveyed to the District; or (v) any underground storage tank which has not been lawfully removed and remediated on any land which is to be conveyed to the District. For purposes hereto, "Hazardous Materials" includes, without limitation, any flammable explosives, radioactive materials, hazardous materials, hazardous wastes, hazardous or toxic substances or related materials defined in the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (42 U.S.C.

§§ 1801, et seq.) as of the date hereof, the Hazardous Materials Transportation Act as amended (42 U.S.C. §§ 6901, et seq.) as of the date hereof and in the regulations adopted and promulgated pursuant thereto, and any other federal, state or local government law, ordinance, rule or regulation now in existence. "Governmental Regulations" means any generally applicable law, regulation, rule policy ordinance or similar requirement of the United States, State of Illinois, and any county, city or other agency or subdivision of the United States or State of Illinois.

4. Survival. With respect to the Park Site, the representations and warranties of Developer contained in this Section II shall survive for a period of two years following the conveyance of such Park Site to the District,

B. Conveyance of Title/Delivery of Title Evidence.

1. Closing. The conveyance shall occur on a date (the "Closing Date") 30 days after the Developer completes the grading and reseeded required under Section II.A.1, or such other date on which the parties mutually agree.

2. Delivery of Deeds. Developer shall convey marketable, fee simple title to the Park Site to the District by delivery of a duly-executed Warranty Deed, subject only to: (a) covenants, conditions and restrictions of record; and (b) private, public and utility easements and roads and highways, if any. The Warranty Deed conveying the Park Site to the District will contain provisions restricting, in perpetuity, the use of such Park Site to park and recreational uses.

3. Delivery of Title Evidence and Survey. Not less than 45 days prior to Developer's delivery of a Warranty Deed for the Park Site, Developer shall deliver to the District, at Developer's expense: (a) a commitment for an owner's policy of title insurance committing to insure the District's interest as fee owner in such Park Site; and (b) a current, staked survey of such Park Site (such survey shall be an ALTA/ACSM survey and shall be so certified to the District and the title company issuing the aforesaid title commitment in the form required by the title company to permit the title company to issue its title policy with extended coverage over the general exceptions). On the Closing Date, Developer shall deliver to the District: (i) evidence that extended coverage over the general exceptions contained in the aforesaid policy of title insurance will be provided by the title insurer upon issuance of said policy, (ii) an affidavit of title confirming that, to Developer's knowledge, nothing has occurred between the date of the aforesaid title commitment and the date of delivery of the aforesaid Warranty Deed which could adversely affect title to the Park Site being conveyed to the District; (iii) a duly executed ALTA Statement; and (iv) executed State and County Transfer Tax Declarations. The title commitment delivered pursuant to the provisions of this paragraph shall be in the nominal amount of \$10,000. The title insurance policy for the Land Donation shall be an amount equal to \$125,000 per acre of the Park Site.

4. Taxes and Assessments. Developer shall be solely responsible for, and shall hold the District harmless from, all general and special taxes and assessments due prior to the Closing Date for the Park Site. Prior to the Closing Date, Developer shall present evidence that all taxes due have been paid. For taxes which are not yet due or ascertainable

for the current or past years, Developer shall deposit in the escrow an amount equal to 105% of the last ascertainable tax bill prior to closing. If the Park Site does not have a separate parcel identification number as of the date of Closing, the prorated share of that portion of the tax bill attributable to the Park Site for the tax parcel or tax parcels that contain the Park Site shall be deposited into an escrow. Escrowee shall pay the taxes attributable to the Park Site from the deposit upon presentation of the appropriate tax bill. If when the taxes become due and payable or ascertainable there is any short fall in the escrow, then Developer shall deposit the difference within twenty-five (25) days. Any funds remaining in the escrow after payment of all taxes attributable to the year of closing shall be refunded to Developer. Developer shall bear the cost of such real estate tax escrow.

5. Retained Easements. Developer reserves the right to retain easements across the outermost five (5) feet, as measured perpendicular to the lot line, of the Park Site for water, sewer, gas, electric and drainage to the extent such services do not practicably serve the Subdivision from existing easements or adjoining public rights-of-way, provided that any permits required to locate such utilities over, across and through the Park Site shall be the sole responsibility and cost of the Developer or the servicing utility.

C. Cash Donation. The Developer and District agree that as a result of the Park Site not accounting for the full value of the Donation Amount that a certain amount of cash (the "Cash Donation") shall be paid by the Developer to offset the balance of the recreational burdens specifically and uniquely attributable to the Plan and consequent Subdivision. Such Cash Donation shall be equal to One Hundred Fifty Thousand and No/100 Dollars (\$150,000.00). The Cash Donation shall be paid in two installments: (1) \$117,683.00 on or before closing on the Park Site, and (2) the balance (\$32,317.00) shall be paid when the Playground, as described below, is substantially complete.

D. Playground. The District represents that will construct a neighborhood playground (the "Playground") upon the Park Site. Developer agrees to grant the District a temporary easement for materials staging and construction equipment access to the Park Site during the period of construction of the Playground. The District shall endeavor, subject to legally available funds appropriated for such purpose, to coordinate the construction of the Playground with the Developer's construction of the Subdivision.

Section III - **Waiver**. The Parties understand and expressly agree that they are entering into this Agreement freely and voluntarily. Developer acknowledges and agrees that the District has the absolute right to receive the Donations set forth in this Agreement and the absolute right to exercise its discretion in utilizing those Donations as it deems appropriate, in accordance with the terms provided herein. Developer waives, releases, remises and discharges the District, its Board of Park Commissioners, and collectively their respective present and former officers, agents, administrators, employees, successors, representatives, attorneys and assigns, and each and every one of them, of and from any and all claims, demands, liens, obligations, and actions or causes of actions of every kind or nature, at law or equity, which the Developer may now have or claim to have or which may hereafter accrue, whether known or unknown, anticipated or unanticipated, against the District, or growing out of or in any way related to this Agreement other than a claim or cause of action arising out of or related to a breach of this Agreement.

Section IV - **No Further Donations.** The District acknowledges that provided the Subdivision is developed according to the Plan no further payments or donations to the District shall be required of the future owners or developers of the Subdivision, and the District expressly waives any right to impose any further donation or impact fee obligations on such parties, notwithstanding any subsequent change in law, circumstances or conditions, once the obligations provided for in this Agreement are satisfied. In the event the Subdivision is not developed according to the Plan, the foregoing waiver by the District shall be considered null and void.

Section V - **Disputes.** In the event of dispute or disagreement of the parties as to any aspect of the requirements under this Agreement, the District shall select one representative, Developer shall select one representative and the representatives so selected shall select a third representative. The determination of any two representatives shall be binding on the parties as to any such dispute or disagreement.

If the Developer fails to pay a required Donation to the District at the time required by this Agreement and the District is required to file an action against Developer in order to recover the Donation, the District, if it is the prevailing party, shall be entitled to recover from Developer, in addition to such Donation, the costs and fees (including without limitation attorneys' and paralegals' fees) that it incurs in such action against Developer. If the District obtains a judgment against Developer due to the Developer's failure to pay a required Donation, the District shall have both the right to record a judgment lien against the portion of the Subdivision for which the Donation should have been paid and the right to foreclose that lien in the manner provided by law.

Section VI - **Land Covenant.** The provisions of this Agreement shall run with the land until all the Donations to the District required to be paid under this Agreement have been paid. The Developer shall deliver to the District and the District shall execute and return within 30 days from the date of receipt, a release, in recordable form, confirming that all required Donations have been paid and releasing the Subdivision from the covenants and provisions of this Agreement once all required Donations have been paid to the District.

Section VII - **Miscellaneous.**

a. Agreement Contest. This Agreement is found by both parties to be fair and reasonable, to discharge adequately the burdens placed on the recreational system of the District from the impact specifically and uniquely attributable to the Subdivision, and to discharge Developer from any other or further requirement to provide land or cash in lieu thereof to the District for the Subdivision in the event it is developed according to the Plan. Each party hereby waives any right it may have to challenge or contest this Agreement or the enforcement thereof in accordance with its terms. Developer waives any right to challenge the authority of the District to collect the Donations and any right to contest the amounts set forth pursuant to the formula described above as being in excess of legal limitations. Such waiver shall be binding on the successors and assigns of the Developer and District, including, without limitation, future owners and developers of the Subdivision and future developers applying for final plat approval.

b. Notice. All notices shall be in writing and sent to the parties by certified mail, return receipt requested, as follows, unless subsequently changed by written notice.

District: Geneva Park District
Attn: Sheavoun Lambillotte, Executive Director
710 Western Avenue
Geneva, Illinois 60134

with a copy to: Ancel Glink, P.C.
Attn: Adam B. Simon
175 Hawthorn Parkway, Suite 145
Vernon Hills, Illinois 60061

Developer: M/I Homes
Attn: Greg Collins
400 East Diehl Road, Suite 230
Naperville, Illinois 60563

with a copy to:
Attn:

or to such address as either party may from time-to-time designate in a notice to the other. A notice given by certified or registered mail shall be deemed given three (3) days after such notice is deposited in the United States Mail, whether or not such notice is actually received by the addressee.

d. Survival. This Agreement shall remain in full force and effect and shall survive the closing hereof.

e. Binding Effect. This Agreement shall be binding and inure to the benefit of the parties, and their respective personal representatives, successors and assigns. Upon sale of all of the Subdivision to a bulk purchaser, the Developer shall be deemed to have assigned and delegated to the purchaser any and all right and obligations it may have under this Agreement and thereafter Developer shall have no further obligations under this Agreement.

f. Captions. The captions of the paragraphs of this Agreement are for convenience only, do not affect the interpretation of, and are not to be interpreted as, part of this Agreement.

g. Entire Agreement. This Agreement constitutes the entire contract between the parties with respect to the subject matter of this Agreement and may not be modified except by an instrument in writing signed by all Parties and dated a date subsequent to the date of this Agreement.

h. Unenforceability. The unenforceability or invalidity of any provisions of this Agreement shall not render any other provision or provisions unenforceable or invalid.

i. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of Illinois. Venue for any dispute arising under this Agreement shall be exclusively in Kane County, Illinois. Both parties hereby waive any objection to such forum.

j. Recording of Agreement. Developer shall record this Agreement with the Kane County Recorder of Deeds.

k. Counterparts. This Contract may be executed in separate counterparts. It shall be fully executed when each Party whose signature is required has signed at least one counterpart even though no one counterpart contains the signatures of all the Parties.

IN WITNESS WHEREOF, Pedcor Investments 2007-CIV, L.P. and Geneva Park District have executed this Park Donation Agreement as of the date first written above.

DEVELOPER:

M/I Homes of Chicago, LLC

By: M/I Homes, Inc.

By: _____

Title: _____

DISTRICT:

Geneva Park District

By: _____
Susan Vander Veen, President

Attest: _____
Sheavoun Lambillotte, Secretary

EXHIBIT A
(Legal Description)

Legal description to be attached upon execution of Park Donation Agreement.

Exhibit B (Plan)

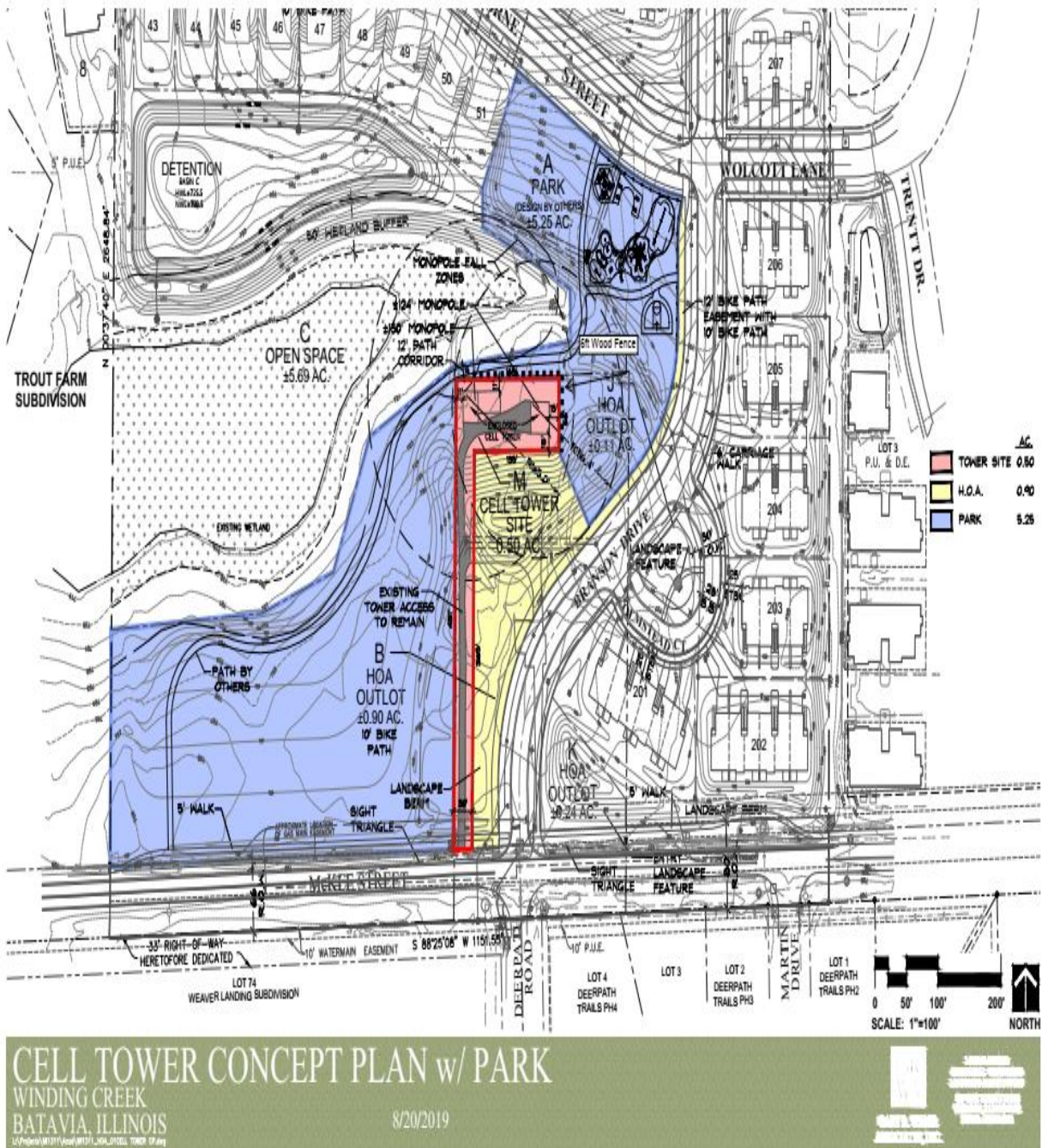


Exhibit C (Seeding Specifications)

Furnish and apply sunny turf grass seed mix (Timothy-33.3% / Orchardgrass-33.3% / Kentucky Bluegrass-33.3%, Seeding Rate=70 lbs. /acre and Common Oats=30 lbs. /acre for a total 100 lbs. /acre), to all disturbed areas. Overseed with annual rye. Seeding must commence within 1 week of the completion of final grading. (Any seed mix not exactly conforming to the furnished list must be approved by a District Representative prior to ordering seed. All seed mix labels must be approved and furnished to District Representative prior to seed bags being opened or seed spread).

After final grading is approved by the District Representative, seeding the area with the approved seed mixture can commence. All seed is to be 100% pure live seed free of weed species. Each bag shall be tagged and labeled as required by Illinois Seed Law. The label shall bear the dealer's guarantee of mixture, year of test within six months of the date of sowing. Seed that has become wet, moldy or otherwise damaged will not be acceptable. Prior to seed dispersal, the District Representative must approve the seed mix; all tags will be collected from the seed bags during the approval process. Seed will be spread evenly over the soil at the dealer's recommended rate of dispersal. Seed will be covered lightly with soil or sand mixture to keep it from shifting as a result of rain/wind.

Install straw erosion control blanket (Nilex BioNet S75BN single net blanket or approved equivalent), to all disturbed/seeded areas. The blanket shall be installed per the manufacturer's specifications, within 24 hours after the area is seeded. *Note: Re-work any areas, which fail to show a uniform stand of grass/plants. Re-seed with the same mixture applied at the same rate and repeat until all areas are covered with a satisfactory stand of grass. A uniform stand of grass shall be defined as a vigorous growth of grass plants evenly distributed (90% coverage) throughout the entire seeded area. No area larger than one (1) foot void of grass plants will be accepted.*

Memo

To: Geneva Park District Board of Commissioners

From: Nicole Vickers, Superintendent of Recreation

cc: Sheavoun Lambillotte, Executive Director

Date: September 9, 2019

Re: Safety Report

The following is an overview of safety related highlights during the timeframe of February through July:

- 50 accident reports were filed for patrons
- 7 accident reports were filed for employees
- 58 certificates of insurance were collected and filed

Safety Highlights:

- Continued success with reduction of salt usage for ice removal
- Completed chainsaw training
- Completed Threat Management training video
- Increased seasonal part-time trainings
- Completed prescribed burns
- Successful completion seasonal aquatic trainings
- Began participation in the new pilot loss control review with PDRMA

Safety Person of the Month:

February	Parks Dept.	Snow and ice removal
March	Kelly, Sarah, Elliott	Threat Management initiatives
April	Kim Bohannon	Recognition/reporting broken dock
May	Jason and Steve	Snow removal efforts during late season
June	Larry Miller	Traffic control during a nearby accident
July	Jon Foust	Helping a patron with car trouble



2018-19 Board Report

Prepared by:
Kelly Wales, Recreation Supervisor

Overview/Background

The Kids' Zone program is a recreational based, before and after school program. Our program provides opportunities for all participants to develop a positive self-image through experiences in a fun, friendly, structured and safe environment. Participants develop their social skills through interaction and different activities including problem solving, teamwork, and following basic directions. The program offers a creative and stimulating environment for children where they are able to choose their own activities and projects that allow them to learn and grow at their own rate.

The program supports the Character Counts philosophy and the benefits of making healthy lifestyle choices. The basic schedule involves homework time, physical activities, teambuilding, arts and crafts and daily snack time.

The Kids' Zone Before and After School program recently completed its ninth year. We ended the Kids' Zone year with 415 total participants in the program, which you can see in the detailed distribution list below.



FT= 5 days of participation per week | PT = 3 days of participation per week

Participation for Kids' Zone 2018-19 School Year

	Fabyan	Harrison	Heartland	Mill Creek	Western	Williamsburg
FT AM & PM	11	10	12	21	10	18
FT AM	2	1	1		3	
PT AM				1		
FT AM / PT PM						
PT AM & PM		1	2	1	1	1
PT AM / FT PM				1		
FT PM	27	37	27	41	24	31
PT PM	18	22	19	13	25	24
Bused from WES to WAS FT PM					8	
Bused from WES to WAS PT PM					2	
SITE TOTAL	58	71	61	78	73	74

Total Kids' Zone Participants:

415

Financial

The revenue includes a \$50 registration fee for each child, along with the monthly fees, which were based on the days and times that they registered for. The expenses consisted of School Rental Fees, Salaries, Administrative expenses (including retirement and health insurance for eligible staff associated with the program), trainings, site supplies and site snacks. Below you will see a net profit of 32%, which is higher than last year's profit of 30%.

Revenue/Expense Report for 2013-2014

Kids' Zone

Total Revenue	Expenses	Capital Expenses	Total Profit	% Profit
\$597,455	\$432,942	\$95	\$164,512	28%

KinderZone

Total Revenue	Expenses	Capital Expenses	Total Profit	% Profit
\$179,499	\$129,188	\$300	\$50,311	28%

Overall Total Profit: 28%

Revenue/Expense Report for 2014-2015

Kids' Zone

Total Revenue	Expenses	Capital Expenses	Total Profit	% Profit
\$811,202	\$605,526	\$161	\$205,515	26%

KinderZone

Total Revenue	Expenses	Capital Expenses	Total Profit	% Profit
0	0	0	0	0%

Overall Total Profit: 26%

Revenue/Expense Report for 2015-16

Kids' Zone

Total Revenue	Expenses	Capital Expenses	Total Profit	% Profit
\$799,915	\$612,408	\$500	\$187,007	23%

Overall Total Profit: 23%

Revenue/Expense Report for 2016-17

Kids' Zone

Total Revenue	Expenses	Capital Expenses	Total Profit	% Profit
\$859,076	\$602,155	\$486	\$256,435	29%

Overall Total Profit: 29%

Revenue/Expense Report for 2017-18

Kids' Zone

Total Revenue	Expenses	Capital Expenses	Total Profit	% Profit
\$898,429	\$624,907	\$530	\$273,521	30%

Overall Total Profit: 30%

Revenue/Expense Report for 2018-19

Kids' Zone

Total Revenue	Expenses	Capital Expenses	Total Profit	% Profit
\$1,027,105	\$693,812	\$2,017	\$333,293	32%

Overall Total Profit: 32%

Fees

Based on evaluation feedback, the community feels the program is reasonably priced. On this page, you can see how our fees for the program compare to various other programs. Our goal is to continue to keep the price of this program very affordable for the community.

Kids' Zone Comparison Fee Chart

	Geneva Park District	Batavia Park District	Oswegoland Park District	St. Charles Park District
Registration fee	\$50	\$155	\$50 (with scale pending registration date)	\$50
Hours of Operation	AM- 6:30-8:00 PM- 2:15-6:00	AM- 6:30-8:45 PM- 3:30-6:30	AM- 6:15-8:30 PM- 3:30-6:15	AM- 6:30-7:30 PM- 3:00-6:00
	9 Monthly Payments	10 Monthly Payments	10 Monthly Payments (Includes Days off)	9 Monthly Payments
Before (5 day)	\$170	\$289	\$375	\$233
Before (3 day)	\$112	\$189	\$234	N/A
After (5 day)	\$303	\$369	\$382	\$276
After (3 day)	\$200	\$249	\$238	\$156
B/A (5 day)	\$406	\$499	\$440	N/A
B/A (3 day)	\$263	\$349	\$273	N/A

Program Evaluation Results

Upon the completion of the school year, a final evaluation is distributed to the parents of the participants in the Kid's Zone Program. The evaluations were circulated electronically with a return rate of 40%. The surveys are an additional tool which assists staff in evaluating areas of the program that are excelling and areas which need attention and possible improvement. As an incentive for parent feedback we offered for those who responded an entry into a raffle for one free day off trip during the 2019-20 school year. This has proved successful in increasing the feedback we receive.



The survey covers a wide variety of topics including safety, communication, quality, content, and overall satisfaction with the program. The overall top box score for the entire survey was 88%, with highest top box scores seen in Communication (88.19%) Free of Safety Hazards (86.74%), Organization (89.68%), Functionality (89.36%), and Program meets personal expectations of families (90.34%). Over 30 comments were written throughout the survey complimenting the staff, including:

"We love Kids' Zone! It is often the remark we hear the most about when we ask about our daughters' day. She loves it and so do we!"

"It is a safe and organized program that we are thankful to have as an afterschool option."

"My kids really loved the program, and as a parent I really appreciated all of the hard work the staff put into coordinating a variety of fun activities to keep them busy!"

"This year the staff was very interactive!! Loved seeing that as they are important mentors to these kids!"

As is true with all evaluations, supervisory staff share the results with the individual sites in an effort to make any needed improvements. In direct relation to this survey, staff has been brainstorming ideas on how to address the lower top box scores which include focusing on children completing their homework (while keeping our program recreational) and healthier snack options.



For the upcoming 2019-20 school year, staff will be focusing on new ways to get the children excited about healthier snack options. We are looking to work with agencies such as U of I Extension and the Kane County Farm Bureau to gain resources in nutritional programs and information to incorporate into our program. In addition, we are looking to expand the enrichment program through additional park district programming and outreach programming from external agencies (Colleges, Sports Teams, onsite field trips.)



The success of Kid's Zone is directly reliant on the quality of staff provided. This year we continued additional staff training to address safety, communication and bully prevention training. Year-round staff training has always been provided; however, our implementation of track training has continued to benefit staff as well as giving returning staff more leadership among staff. Track training is based on the amount of time a staff member has been working in our program. When

we meet for training we will divide staff based on their years working in our program for certain segments. This has given us the opportunity to provide more in-depth and advanced training for our returning staff. We also have the ability to combine our new and returning staff for additional team-building exercises and further education on how to positively impact the children enrolled.

Summary and Recommendations

Based on program feedback, we continue to serve a great need for working parents in the Geneva community. We will continue to grow the program to meet the needs of the community and continue to make a difference in enriching each participant's life. To achieve this goal, it is important to work collaboratively with the school district in an effort to assure our combined resources are being used to serve the community as economically as possible.

For this coming school year of 2019-20 we have been able to accommodate most of the children that were waitlisted for the program. We are continuing to look for ways to accommodate additional children. We continue to creatively program the space by dividing participants into different age groups, to maximize our resources and accommodate to our capacity. As children are picked up for the day we then combine the groups to continue activities and play.

Williamsburg waitlisted participants will be bussed to Western Avenue to attend the Kids' Zone program there. We continue to be faced with some challenges of available space at Williamsburg and will continue to be creative in our planning and implementing of activities.



Staff has worked with Harrison Street School and Mill Creek School and has successfully been able to accommodate additional children while still being mindful to the limited space available.

Staff training and teambuilding will continue to be enhanced this school year with our track training. In addition, monthly training and teambuilding activities will take place per site. In an effort to continuously keep the children engaged, staff will continue to monitor trends and focus on any needed adjustments.

We continue to mirror the school districts behavior policies that are in place during the day to keep expectations consistent for the children. At times, this means with parent permission, we will

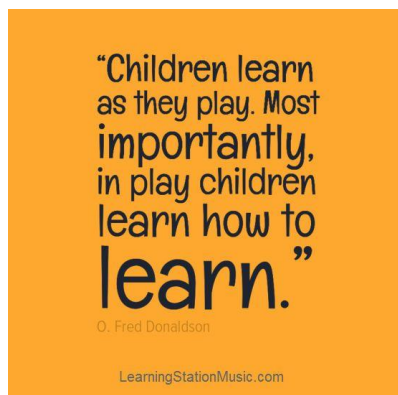
communicate with the school staff to make certain (students with IEP's) we are keeping expectations as consistent for the children during the evening, as they are during the day. In addition, we will continue to work with the school district to create additional enrichment programming opportunities.

We will continue working with other Recreation Supervisors from other park districts to gain and share information, ideas and experiences with supervisors that oversee a similar program. This gives us the opportunity to see things from different perspectives and analyze what would be best for our participants needs.

The full-time Recreation Coordinator continues to be an extremely valuable position and is essential to the future success and growth of the program. The coordinator focuses on hiring staff, planning day off trips, holiday camps and the expansion of new and exciting enrichment programs, as well as assisting in the development of new training materials, staff training and helping to maintain the overall program quality at each site. The operating budget currently covers the salary and all benefits for this position.

Site Coordinator hours will continue to be carefully monitored to remain under the 30-hour healthcare threshold standards, however, will take into account not affecting the quality of the program.

As our community continues to grow, the program will continue to grow with it. As a park district, we are here to serve the needs of the community and offer quality programs. This program continues to do just that for our community.



EVERY
DAY IS AN
ADVENTURE



Environmental Report Card Update 2019

Geneva Park District

The Geneva Park District will offer educational programs, classes, and stewardship opportunities that increase the environmental literacy of residents and will adopt environmentally friendly business practices that are fiscally responsible to conserve resources, educate the community and provide best practices in resource management.

The above statement is included in the Annual Goals for the Park District. The goal is reviewed annually and amended if necessary. As part of the Distinguished Agency Review the Park District was required to assess our standing regarding the IPRA Environmental Report Card.

The first IPRA Environmental Report Card was completed in September 2013. The district will be evaluated every five years, and a self-evaluation was recently completed to assess the district's environmental impact and stewardship. Park agencies are often the first responders of sustainability, managing green space or natural areas within the community.

The Geneva Park District received a total of 179 out of 185 (97%) on the 2016 report card. The IPRA report card was revised in 2017. There is more emphasis on fleet management, use of alternative energy, green cleaning methods and best management practices. Upon taking the report card for this year, we received 155 points out of 202 (77%) for 2018/2019. We are doing a very good job but will need to address some of the areas we need to improve including use of alternative energy sources and green cleaning methods.

The following will review changes and progress made within the last year regarding our environmental policies and sustainable practices.

2018/2019 Environmental Review

The Geneva Park District completed the following tasks or are in the process of completion related to our stated goal of environmental awareness and sustainable practices.

- Presented changes to the recycling stream to all full-time staff.
- Continue to encourage use of Electric Vehicle for fleet use at Peck Farm.
- All brochures contain at least 50% recycled content using soy-based ink.
- All new appliances and technology meet the Energy Star rating.
- All Batteries will be recycled and disposed of safely.
 - Over 500 pounds of batteries were recycled in the last fiscal year.
- Yard waste containers have been placed by both Maintenance shops to recycle compost material and prevent clutter in the yards.
- Continued to implement the Natural Area Management Plan.
 - V3 has remained on contract to remove invasive plants on Peck South.
 - Burn Management Plan continues to be an effective tool.

- Installed Butterfly/Bee gardens across the district.
- Participated with seed collection days with the Forest Preserve District.
 - Received over 15 pounds of native seed.
 - Shared seeds collected at natural areas in Geneva to the Seed Team.
 - Over seeded natural areas with seeds obtained from the Seed Team.
- Working with several Eagle Scouts and volunteer groups to do trash pickup.
 - Including the west side of Wheeler Park.
- Certified Illinois Native Habitat Site at Peck Farm Park through Illinois State Audubon Society.
- Certified Conservation at Work Site through the Conservation Foundation.
- The lighting system in the gym at the Persinger Center was converted to LED and the system will also be used more efficiently due to design changes.
- The parking lot lights at SPRC have been converted to LED.
- The conversion to hand dryers in all bathrooms across the district is currently ongoing.
- Continue to recycle and shred all light bulbs that are replaced when needed.
- With the opening of public restrooms at Peck Farm a number of environmental elements were achieved.
 - Geothermal heating of the facility.
 - Along with planning for expansion of the facility in the future.
 - Use of low flow water fixtures.
 - LED light fixtures.
 - Hand Dryers.