



REGULAR SCHEDULED MEETING
September 19, 2022
7:00 PM

AGENDA

Call to Order

Roll Call

Hearing of Guests

Reading of Minutes: Regular Scheduled Meeting – August 15, 2022

Claims and Accounts

Treasurer's Report and Superintendent of Finance Report

Approval of the Agenda

CORRESPONDENCE

OLD BUSINESS

Motion to Reconsider Award of Contract for Garden Club Park

Award of Contract for Garden Club Park

Mill Creek Community Park Update

COMMUNICATIONS

STAFF REPORTS

Superintendent of Parks and Properties

Superintendent of Recreation

NEW BUSINESS

Audit – FY 2021/2022

Safety Report Review

Before & After School Program Annual Report

Environmental Report Card Update

Vehicle Equipment Replacement

EXECUTIVE SESSION

Land Acquisition – (5ILCS 120/2 (c) (5)) (Not anticipated)

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

Litigation – (5ILCS 120/2 (c) (11)) (Not anticipated)

ADJOURN

**GENEVA PARK DISTRICT
REGULAR SCHEDULED MEETING MINUTES
August 15, 2022
7:00 pm**

CALL TO ORDER

President Frankenthal called the meeting to order at 7:04 pm.

ROLL CALL

President Frankenthal called for the roll. Commissioner Cullen, Commissioner Cladis, Commissioner Lenski, Vice President Moffat and President Frankenthal all answered present.

Staff members present were Executive Director Sheavoun Lambillotte, Supt. of Parks & Properties Carl Gorra, Supt. of Finance & Personnel Christy Powell, Supt. of Recreation Nicole Vickers and Executive Administrative Assistant Leslie Zimmerman.

Press: None.

Guests: Kyle Donahue, Geneva, IL

HEARING OF GUESTS

READING OF MINUTES

Vice President Moffat made a motion to approve the minutes from the Regular Scheduled Meeting of July 18, 2022 with the changes noted. Commissioner Lenski seconded. All ayes. Motion carried.

CLAIMS AND ACCOUNTS

Vice President 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

Supt. of Finance & Personnel Powell reviewed the July financial reports. Supt. Powell reviewed the investment report and noted that the interest rate is above 1%! Supt. Powell reported the purchase of a CD for 3%. Revenues and expenses are on track.

Vice President Moffat made a motion to approve the Treasurer's Report and Superintendent of Finance Report as presented. Commissioner Cladis seconded. All ayes. Motion carried.

APPROVAL OF THE AGENDA

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

CORRESPONDENCE

Executive Director Lambillotte passed around the media binder for all to review.

OLD BUSINESS

UP Railroad Third Rail Project Update

Executive Director Lambillotte advised that UP is not ready to start in August per the City of Geneva. There are issues to work out with the State of Illinois and UP is unsure at which location the work will begin. Ms. Lambillotte advised that per the Memorandums of Agreement, the UP will be installing a significant barrier between the work site and our property plus permission to cut back the landscape area at Dryden Park as it relates to the tracks and asked that a member of our staff be onsite to oversee when cutbacks of landscaping are made. We also asked for sufficient notice when they plan to close Western Avenue; we have asked that the work not be done during the summer when the pool is open.

Mill Creek Community Park OSLAD Grant Resolution of Authorization

Executive Director Lambillotte reviewed the resolution explaining that when we apply for the grant, we have the funds to pay for our portion of the project, the Board is aware of the project and the project will be completed under the guidelines of the IDNR. Vice President Moffat reported that he was very happy to see patrons playing pickleball at the park.

Vice President Moffat made a motion to approve the Resolution of Authorization for the Mill Creek Community Park OSLAD Grant. Commissioner Lenski seconded. All ayes. Motion carried.

COMMUNICATIONS

Executive Director Lambillotte advised the Board that Commissioners Cladis and Lenski are up for re-election and packets will be made available. The new Dryden Park playground equipment is due to be delivered in mid-September. Staff and Board need to pick a date for the Capital Planning meeting. Would like to restart the process of a community survey; the last survey was completed in 2016. Ms. Lambillotte will invite representatives of the survey company to the Capital Planning meeting. The Board will send Ms. Lambillotte their available dates and times for the Capital Planning meeting. Work continues on the Sunset Bathhouse Renovation. Documents are being put together to go out to bid. We are in the process of closing out the grant paperwork for the Island Park Bridge project. We haven't heard anything back from the Army Corps of Engineers regarding the overlook deck at Old Mill Park; have reached out to IAPD and local legislators for their assistance. Vice President Moffat suggested contacting Lauren Underwood for her assistance. We are in the process of switching our park sign order for Sam Hill Park so we can have the dedication this fall. Vice President Moffat commented that he is very happy with the Media Relations Binder – a big improvement!

FUTURE MEETINGS

Autumn Fair Committee Meeting	August 23, 2022	7:00 PM
Foundation Board Meeting	September 13, 2022	7:00 PM
Regular Scheduled Board Meeting	September 19, 2022	7:00 PM

STAFF REPORTS

SUPERINTENDENT OF PARKS & PROPERTIES

Supt. Gorra reviewed his report. Supt. Gorra reported that our college kids will be gone by the end of the week, however, three new long-term seasonals have been hired. Larry Gabriel will be joining the department this fall, part-time! Geneva hosted the MIPE meeting in August; Ken Kerfoot gave the presentation. Carl stated we will not be using coal-tar based sealcoating products anymore due to environmental issues and supply chain difficulties. We will now be using an asphalt-based sealcoating. Staff has started replacing ceiling tiles at the orientation barn. The insulation above the tiles also needs to be replaced. Black Gold Septic will replace a section of sewer line at the Island Park pavilion; this will happen in October. An aged log-step feature at Hawks Hollow needs to be replaced. We are looking at a swing hammock which will fit in nicely with the park. At Island Park, the adventure raft is broken beyond repair. We will replace with a comet spinner that should be here within a week. New base anchors will be going in at Peck athletic fields and will eventually be installed in all ballfields. The lights around the sculpture at Old Mill are not working; will be replaced by Peters Electric who will be mindful of the Night Sky Initiative. Lake Country Sign has provided a mock-up of what could be at South Street / Sam Hill Park. This could be produced as early as September. We are ordering our potting mix for the spring now as peat moss will be in short supply. More manure has been brought out to the garden plots. The City of Geneva will be supplying us with leaves that will compost during the winter. Vice President Moffat asked about the compost mix – should we have a composting strategy? Should we prefer that from our vendors? Supt. Gorra will research what we can do both internally and externally as well as what other park districts are doing now. Supt. Gorra advised this is a long-term project.

SUPERINTENDENT OF RECREATION

Supt. Vickers advised resident registration began August 9 with non-resident registration starting August 16. The fitness centers will be closing for annual cleanings at the end of August. Camps have ended for the season. The Rec Committee will see the camp report soon. Pre-school is preparing to start on August 22; the majority of classrooms are almost full. One more event of the season – cook-out at Hathaway Park. Attendance at the events has been great. The pools are coming to the end of the season. Mill Creek closed on August 14; Sunset will be open until September 5. We received our final audit on Saturday which was a 5-star audit. This is Joey's 7th 5-star audit in a row! The Moore Park spray ground will remain open on the weekends through September. Hawks Hollow will stay open until weather dictates

closure. Nearly \$5,000 in donations at the Butterfly House. The 2nd garden party at the Community Gardens will be held August 18. President Frankenthal asked how much food had been donated from the Community Gardens. Supt. Vickers advised that there is a tally being kept and when the gardens close for the season those numbers will be available. Fitness center membership and revenue is down at both facilities. However, those with memberships are participating as foot traffic has increased. Supt. Vickers advised members have been notified of the increase in fees. Mini Golf had a great July. Mill Creek Pool had an increase in usage in July. Repairs will begin this week at Mill Creek Pool.

NEW BUSINESS

Audit Transfer – Resolution #2022-03

Supt. of Finance & Personnel 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 then reviewed the breakdown of the \$1,350,000 transfer highlighting different projects the funds will be used for with the remaining funds going into the individual funds' respective fund balance. Vice President Moffat made a motion to approve the Audit Transfer Resolution #2022-03 authorizing transfer of unexpended funds. Commissioner Cladis seconded. A roll call vote was taken. Cullen-aye, Cladis-aye, Lenski-aye, Moffat-aye and Frankenthal-aye. All ayes. Motion carried.

Surplus Property Disposal – Ordinance #2022-04

The ordinance grants the Park District formal permission to dispose of surplus property. The property is often traded in for replacement vehicles or equipment, auctioned off, recycled or simply disposed of. Commissioner Cladis asked about the auctioning of mowers. Vice President Moffat made a motion to approve the Surplus Property Disposal Ordinance #2022-04 as presented. Commissioner Lenski seconded. A roll call vote was taken. Cullen-aye, Cladis-aye, Lenski-aye, Moffat-aye and Frankenthal-aye. All ayes. Motion carried.

Garden Park Renovation Bid Results

Supt. of Parks and Properties Gorra reported the bids for the Garden Park Renovation project were opened August 9. The goal of the renovation is to replace landscape plantings, walkways and site furnishings. Four bids were received with the low bid coming from D & J Landscaping, Inc. at 288,787 plus the colored concrete addition of \$7,500 for a total of \$296,287. As a reminder, the City of Geneva will be responsible for half of the cost of the project. Discussion ensued regarding D & J Landscaping.

Commissioner Lenski made a motion to approve D & J Landscaping, Inc. for the Garden Park Renovation project in the amount of \$296,287.00. Commissioner Cullen seconded. All ayes. Motion carried.

Sealcoating Bid Results

Supt. of Parks & Properties Gorra reviewed the project details and reported the bids for the 2022 Sealcoating Projects were opened August 9. Three bids were received with the low bid coming from MML at \$50,100. Commissioner Cladis made a motion to approve MML's bid in the amount of \$50,100 as presented. Vice President Moffat seconded. All ayes. Motion carried.

ADJOURN

Vice President Moffat made a motion to adjourn the meeting at 8:12 pm. Commissioner Lenski seconded. All ayes. Motion carried.

Secretary

Submitted By: Sheavoun Lambillotte / Leslie Zimmerman

DATE: 09/15/22
TIME: 08:39:24
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

CONSTRUCTION PAID

PAGE: 1

FROM CHECK # 115647 TO CHECK # 115660

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
115647	PERFORMANCE CONSTRUCTION &	ISLAND PARK DRAINAGE PROJECT	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	10,885.30
			CHECK TOTAL	10,885.30
115648	MENARDS	SUNSET POOL ELECTRICAL RPRS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	254.63
			CHECK TOTAL	254.63
115649	LAW OFFICES OF ANCEL GLINK,P.C	MISC LEGAL MATTERS-JULY	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	105.00
			CHECK TOTAL	105.00
115650	BEDROCK EARTHSCAPES, LLC	REED CANARY GRASS TREATMENT	CONSTRUCTION / CAPITAL IMPROV. / LANDSCAPING &	2,800.00
			CHECK TOTAL	2,800.00
115651	CHASE CARD SERVICES	TENNIS NET REPLACEMENTS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	390.00
		PFP POND WATER PUMP REPLACED	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	919.00
		COURT FLOOR TAPE	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	81.61
		ADOBE LICENSES-2	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	372.93
			CHECK TOTAL	1,763.54
115652	CONSERV FS, INC.	GRASS SEED	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	420.00
			CHECK TOTAL	420.00
115653	DEKANE EQUIPMENT CORPORATION	TRUCK REPAIR SERVICE	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	350.65
			CHECK TOTAL	350.65
115654	FOWLER ENTERPRISES LLC	PETERSON BLDNGS DEMOLITION	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	24,600.00
			CHECK TOTAL	24,600.00
115655	ILLINOIS PUMP INC	FILTER ROOM PUMP REPAIRED	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	3,236.81
			CHECK TOTAL	3,236.81
115656	POWER SYSTEMS	DUMBBELL REPLACEMENTS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,253.08
			CHECK TOTAL	5,253.08
115657	R.J. O'NEIL, INC.	SUNSET POOL-FLOW SWITCHES	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,005.92
			CHECK TOTAL	1,005.92
115658	SPEAR CORPORATION	POOL DRAIN COVER (2)	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,300.00
			CHECK TOTAL	5,300.00

DATE: 09/15/22
TIME: 08:39:25
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 2

FROM CHECK # 115647 TO CHECK # 115660

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
115659	TECHPRO, INC.	ONE TIME SETUP FEE-SPRC PHONES	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	1,200.00
		PAGING PHONE SYSTEM @ SPRC	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	665.00
			CHECK TOTAL	1,865.00
115660	WILLIAMS ASSOCIATES ARCHITECTS	SUNSET POOL BATHHOUSE PROJ	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	41.75
			CHECK TOTAL	41.75
			WARRANT TOTAL	57,881.68

DATE: 09/15/22
TIME: 11:11:33
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091322

CONSTRUCTION UNPAID

FROM CHECK # 115661 TO CHECK # 115676

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
115661	BLACK GOLD SEPTIC	WHLR PK-STORMWATER BASIN CLEAN	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	3,500.00
		ISLAND PK-SEWER LINE CLEANED	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	950.00
			CHECK TOTAL	4,450.00
115662	DIRECT FITNESS SOLUTIONS CORP	AMT FITNESS EQUIPMENT	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	8,725.00
			CHECK TOTAL	8,725.00
115663	EXCAL TECH	NAS TO REPLACE GPD SERVER	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	1,396.00
		CABLE INSTALLATION-FRONT DESK	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	1,143.09
		EXCAL-BACKUP STORAGE	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	650.00
			CHECK TOTAL	3,189.09
115664	FLOORS INC	SPRC WOOD FLOORS REFINISHED	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	9,100.00
			CHECK TOTAL	9,100.00
115665	GOODMARK NURSERIES LLC	VARIOUS TREES-GPDF REIMB	CONSTRUCTION / CAPITAL IMPROV. / LANDSCAPING &	10,000.00
			CHECK TOTAL	10,000.00
115666	W.W. GRAINGER CORP.	AIR CURTAIN BLOWER-BH	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	587.83
			CHECK TOTAL	587.83
115667	INNOVATION LANDSCAPE, INC.	SPRC PLYGRND ROPE CLIMBER RPR	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	6,800.00
			CHECK TOTAL	6,800.00
115668	MENARDS	SPRC-PAINT SPLYS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	46.36
			CHECK TOTAL	46.36
115669	MUNICIPAL BACKFLOW LLC	SUNSET POOL REBUILT RPZ	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	910.00
		MOORE PK SPRYGRND REBUILT RPZ	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	683.00
			CHECK TOTAL	1,593.00
115670	PECOVER DECORATING SER., INC.	RACQUETBALL COURTS REPAINTED	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	4,800.00
			CHECK TOTAL	4,800.00
115671	PETERS ELECTRIC & TECHNOLOGY	SCC PKING LOT/SIGN REPAIRS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	544.00
			CHECK TOTAL	544.00
115672	PLAY ILLINOIS LLC	ISLAND PK PLAYGROUND EQUIP RPL	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	2,630.00
			CHECK TOTAL	2,630.00

DATE: 09/15/22
TIME: 11:11:34
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091322

FROM CHECK # 115661 TO CHECK # 115676

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
115673	ROGERS PUMP SALES & SVC INC	MINI GOLF SVC CALL-FOUNTAIN	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	240.00
		MINI GOLF FOUNTAIN PUMP RPLC	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	2,718.00
			CHECK TOTAL	2,958.00
115674	SERVICE MASTER COMMERCIAL	SCC TILE FLOORS REFINISHED	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,424.00
			CHECK TOTAL	5,424.00
115675	THE RIGHT GUY CARPET	SCC CARPET CLEANING SVC	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	2,866.92
			CHECK TOTAL	2,866.92
115676	UPLAND DESIGN LTD	2022 PARK RENOVATIONS PROJECTS	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	11,848.85
		MC PK MASTER PLAN/OSLAD APP	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	17,936.36
			CHECK TOTAL	29,785.21
			WARRANT TOTAL	93,499.41

DATE: 09/15/22
TIME: 08:42:57
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

GENERAL PAID

PAGE: 1

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77448	MENARDS	DEGREASER CLEANER	CORPORATE / PARKS ADMINISTRATION	44.98
		SPRAY PAINT	CORPORATE / PARKS ADMINISTRATION	11.92
		SCREEN REPAIR PARTS-MG	CORPORATE / PARKS ADMINISTRATION	48.29
		MARKING PAINT & HOOKS	CORPORATE / PARKS ADMINISTRATION	13.96
		TIRE PRESSURE GUAGES,BIT SET	CORPORATE / PARKS ADMINISTRATION	31.99
		SHOVELS,RAKES,BROOMS	CORPORATE / PECK FARM	247.90
		CLEANING SPLYs	CORPORATE / PARKS ADMINISTRATION	72.13
		WORK GLOVES	CORPORATE / PARKS ADMINISTRATION	11.97
		WATERING WANDS	CORPORATE / PARKS ADMINISTRATION	157.80
		SUNSET POOL PUMP RM RPR PARTS	RECREATION / SUNSET POOL	92.24
		SUNSET POOL PUMP RM RPR PARTS	RECREATION / SUNSET POOL	93.58
		SUNSET POOL PUMP RM RPR PARTS	RECREATION / SUNSET POOL	13.67
			CHECK TOTAL	840.43
77449	ILLINOIS LIQUOR CONTROL	IL STATE LIQUOR LICENSE 2022	RECREATION / REC ADMINISTRATION	750.00
			CHECK TOTAL	750.00
77450	ALARM DETECTION SYSTEMS, INC.	ALARM SWITCHES REPLACED	CORPORATE / PARKS ADMINISTRATION	935.51
			CHECK TOTAL	935.51
77451	BANNER UP SIGNS	HUSTLE SMORE SIGNAGE	RECREATION / PUBLIC INFORMATION	545.00
			CHECK TOTAL	545.00
77452	JULIO BARRON	REIMB-CELL PHONE	CORPORATE / PARKS ADMINISTRATION	50.00
			CHECK TOTAL	50.00
77453	ELLIOTT BORTNER	REIMB-MILEAGE	RECREATION / REC ADMINISTRATION	25.00
		REIMB-CELL PHONE	RECREATION / REC ADMINISTRATION	50.00
			CHECK TOTAL	75.00
77454	BUMPER TO BUMPER	SHOP SPLYs, FUEL LINE & TUNE U	CORPORATE / PARKS ADMINISTRATION	209.75
			CHECK TOTAL	209.75
77455	CITY OF GENEVA	CITY ELEC-ESPING PK FLAG POLE	CORPORATE / PARKS ADMINISTRATION	18.30
		CITY-WATER SEWER-MOORE SPRAY	CORPORATE / MOORE SPRAY PARK	939.57
		CITY-ELEC-MOORE SPRAY	CORPORATE / MOORE SPRAY PARK	325.25
		CITY-WATER-1ST ST NO BATHROOM	CORPORATE / PARKS ADMINISTRATION	29.03
		CITY-WATER-COMM GARDENS	CORPORATE / COMMUNITY GARDEN	388.58

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 2

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77455	CITY OF GENEVA	CITY-WATER-GARDEN CLUB PK	CORPORATE / PARKS ADMINISTRATION	40.69
		CITY-WATER-GREENHOUSE	CORPORATE / PARKS ADMINISTRATION	320.15
		CITY-ELEC-HSS TENNIS LOTS	CORPORATE / PARKS ADMINISTRATION	66.64
		CITY-WATER-ISLAND PARK	CORPORATE / PARKS ADMINISTRATION	118.03
		CITY-ELEC-ISLAND PARK	CORPORATE / PARKS ADMINISTRATION	48.82
		CITY-ELEC-JAYCEE PARK	CORPORATE / PARKS ADMINISTRATION	25.16
		CITY-WATER-MINI GOLF	CORPORATE / PARKS ADMINISTRATION	256.00
		CITY-ELEC-PF BARN MAINT	CORPORATE / PECK FARM	528.02
		CITY-ELEC-PF HOUSE	CORPORATE / PECK FARM	310.56
		CITY-ELEC-PH38	RECREATION / PLAYHOUSE 38	136.03
		CITY-WATER-POOL	RECREATION / SUNSET POOL	10,222.00
		CITY-ELEC-POOL	RECREATION / SUNSET POOL	5,186.12
		CITY-ELEC-SCC	RECREATION / REC ADMINISTRATION	20.96
		CITY-WATER-SCC	RECREATION / REC ADMINISTRATION	126.07
		CITY-WATER-SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	294.17
		CITY-ELEC-SCC	RECREATION / REC ADMINISTRATION	2,561.21
		CITY-WATER-SO STREET FIELDS	CORPORATE / PARKS ADMINISTRATION	104.45
		CITY-WATER-SPRC	RECREATION / SPRC	397.14
		CITY-ELEC-SPRC	RECREATION / SPRC	6,627.81
		CITY-ELEC-SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	177.30
		CITY-ELEC-SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	1,001.00
		CITY-ELEC-SUNSET BALLFIELDS	RECREATION / ADULT SOFTBALL	39.10
		CITY-WATER-WHEELER MAINT	CORPORATE / PARKS ADMINISTRATION	54.34
		CITY-ELEC-WHEELER MAINT	CORPORATE / PARKS ADMINISTRATION	893.10
		CITY-ELEC-WHEELER PARK	CORPORATE / PARKS ADMINISTRATION	44.91
			CHECK TOTAL	31,300.51
77456	COM ED	COMED-PFP BALLFIELDS	RECREATION / ADULT SOFTBALL	376.37
		COMED-MILL CREEK COMM PK	CORPORATE / PARKS ADMINISTRATION	19.76
			CHECK TOTAL	396.13
77457	CONSERV FS, INC.	UNLEADED FUEL	RECREATION / REC ADMINISTRATION	80.21
		UNLEADED FUEL	CORPORATE / PARKS ADMINISTRATION	721.88
		DIESEL FUEL	CORPORATE / PARKS ADMINISTRATION	365.40
		UNLEADED FUEL	RECREATION / REC ADMINISTRATION	209.43
		UNLEADED FUEL	CORPORATE / PARKS ADMINISTRATION	1,884.84
		UNLEADED FUEL	CORPORATE / PARKS ADMINISTRATION	663.27
		FERTILIZER	CORPORATE / PARKS ADMINISTRATION	184.92
			CHECK TOTAL	4,109.95

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 3

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77458	CONSERV FS, INC.	UNLEADED FUEL	RECREATION / REC ADMINISTRATION	83.94
		UNLEADED FUEL	CORPORATE / PARKS ADMINISTRATION	755.41
		UNLEADED FUEL	RECREATION / REC ADMINISTRATION	163.47
		UNLEADED FUEL	CORPORATE / PARKS ADMINISTRATION	1,471.19
		DIESEL FUEL	CORPORATE / PARKS ADMINISTRATION	1,041.67
			CHECK TOTAL	3,515.68
77459	COMCAST CABLE	COMCAST-SVC SPRC	RECREATION / SPRC	605.82
			CHECK TOTAL	605.82
77460	RYAN COFFLAND	REIMB-MILEAGE	RECREATION / REC ADMINISTRATION	25.00
		REIMB-CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	65.00
77461	CRANE MERCHANDISING SYSTEMS	VENDING MACH CC SVC	RECREATION / SUNSET RACQUETBALL & FITNESS	10.45
		VENDING MACH CC SVC	RECREATION / SPRC	19.40
			CHECK TOTAL	29.85
77462	DAILY HERALD	BID NOTICE-ASPHALT FILL	CORPORATE / PARKS ADMINISTRATION	108.10
			CHECK TOTAL	108.10
77463	DAVEY TREE EXPERT COMPANY	MULCH FOR PARK LANDSCAPING	CORPORATE / PARKS ADMINISTRATION	490.00
			CHECK TOTAL	490.00
77464	ADAM DAGLEY	REIMB-MILEAGE	CORPORATE / PARKS ADMINISTRATION	25.00
		REIMB-CELL PHONE	CORPORATE / PECK FARM	50.00
			CHECK TOTAL	75.00
77465	DESIGNSPRING GROUP, INC.	ADVERTISING SPECIAL EVENTS	RECREATION / PUBLIC INFORMATION	1,320.00
			CHECK TOTAL	1,320.00
77466	DELIA & BROS LANDSCAPING INC.	CONTRACT MOWING 07/22	CORPORATE / PARKS ADMINISTRATION	6,761.00
			CHECK TOTAL	6,761.00
77467	DLM: DALE L. MARTIN	CONCESSION SUPPLIES	RECREATION / SUNSET POOL CONCESSIONS	670.50
			CHECK TOTAL	670.50
77468	DOOR SYSTEMS INC.	PFP RED BARN DOOR REPAIRED	CORPORATE / PECK FARM	387.63
			CHECK TOTAL	387.63

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 4

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77469	DUNHAM WOODS FARM, INC.	HORSEBACK RIDING KIDS CAMP	RECREATION / YOUTH	260.00
			CHECK TOTAL	260.00
77470	EMERGENT SAFETY SUPPLY	GLOVES FOR STAFF	CORPORATE / PARKS ADMINISTRATION	96.66
		SAFETY GLASSES	CORPORATE / PARKS ADMINISTRATION	38.76
			CHECK TOTAL	135.42
77471	SKATEBOARD LOVE LLC	SKATEBOARD INSTRUCTOR	RECREATION / NEW GENERAL ATHLETIC PROGRAMS	327.60
			CHECK TOTAL	327.60
77472	THE GARDEN PLATE, LLC	KIDS COOKING CLASS	RECREATION / YOUTH	191.10
			CHECK TOTAL	191.10
77473	LAUREN GAGER	BOOT REIMBURSEMENT FY 22/23	CORPORATE / PARKS ADMINISTRATION	100.00
			CHECK TOTAL	100.00
77474	GORDON FLESCH COMPANY, INC.	GORDON FLESCH MONTHLY MAINT	RECREATION / PARK DISTRICT PRESCHOOL	145.00
		GORDON FLESCH MONTHLY MAINT	RECREATION / SPRC	164.44
		GORDON FLESCH MONTHLY MAINT	RECREATION / REC ADMINISTRATION	452.62
		GORDON FLESCH MONTHLY MAINT	CORPORATE / PARKS ADMINISTRATION	301.65
			CHECK TOTAL	1,063.71
77475	CARL GORRA	REIMB-CELL PHONE	CORPORATE / PARKS ADMINISTRATION	50.00
			CHECK TOTAL	50.00
77476	W.W. GRAINGER CORP.	MOORE PK FOUNTAIN PARTS	CORPORATE / MOORE SPRAY PARK	172.27
			CHECK TOTAL	172.27
77477	HAWKINS, INC.	POOL CHEMICALS	RECREATION / SUNSET POOL	1,539.32
		POOL CHEMICALS	RECREATION / MILL CREEK POOL	271.76
		POOL CHEMICALS	RECREATION / SUNSET POOL	887.12
			CHECK TOTAL	2,698.20
77478	JIM HUETSON	REIMB-CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
77479	LEAH HURWITZ	REIMB-MILEAGE	RECREATION / REC ADMINISTRATION	40.00
		REIMB-CELL PHONE	RECREATION / REC ADMINISTRATION	30.00
			CHECK TOTAL	70.00

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 5

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77480	ILLINOIS SHOTOKAN KARATE	KARATE INSTRUC FEE - SUMMER	RECREATION / MARTIAL ARTS	7,884.91
			CHECK TOTAL	7,884.91
77481	ILLINOIS DEPT. OF AGRICULTURE	PESTICIDE LICENSE-JUNGER	CORPORATE / PARKS ADMINISTRATION	45.00
			CHECK TOTAL	45.00
77482	JOEY KALWAT	REIMB-MILEAGE	RECREATION / REC ADMINISTRATION	50.00
		REIMB-CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	90.00
77483	BETH KEEN	REIMB-CELL PHONE	RECREATION / REC ADMINISTRATION	30.00
			CHECK TOTAL	30.00
77484	KEN KERFOOT	REIMB-CELL PHONE	CORPORATE / PARKS ADMINISTRATION	30.00
			CHECK TOTAL	30.00
77485	STEVE KULESZA	REIMB-CELL PHONE	CORPORATE / PARKS ADMINISTRATION	50.00
			CHECK TOTAL	50.00
77486	MTL TENNIS MGMNT GROUP	TENNIS INSTR FEE-SUMMER 2	RECREATION / OUTDOOR TENNIS LESSONS	4,877.68
			CHECK TOTAL	4,877.68
77487	SHEAVOUN LAMBILLOTTE	REIMB-CELL PHONE	RECREATION / REC ADMINISTRATION	60.00
			CHECK TOTAL	60.00
			CHECK TOTAL	0.00
77489	FIRST STUDENT	ADV CAMP BUS FEE 6/22	RECREATION / TRADITIONAL YOUTH CAMPS	330.00
		EXP CAMP BUS FEE 6/22	RECREATION / TRADITIONAL YOUTH CAMPS	357.50
		TEEN CAMP BUS FEE 6/21	RECREATION / TEEN EXTREME CAMP	330.00
		VOY CAMP BUS FEE 6/23	RECREATION / TRADITIONAL YOUTH CAMPS	275.00
		TEEN CAMP BUS FEE 6/23	RECREATION / TEEN EXTREME CAMP	192.50
		TEEN CAMP BUS FEE 6/28	RECREATION / TEEN EXTREME CAMP	247.50
		DSC CAMP BUS FEE 6/29	RECREATION / TRADITIONAL YOUTH CAMPS	275.00
		ADV CAMP BUS FEE 6/29	RECREATION / TRADITIONAL YOUTH CAMPS	660.00
		VOY CAMP BUS FEE 6/29	RECREATION / TRADITIONAL YOUTH CAMPS	302.50
		EXP CAMP BUS FEE 6/29	RECREATION / TRADITIONAL YOUTH CAMPS	192.50
		DSC CAMP BUS FEE 6/22	RECREATION / TRADITIONAL YOUTH CAMPS	220.00

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 6

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77489	FIRST STUDENT	VOY CAMP BUS FEE 7/6	RECREATION / TRADITIONAL YOUTH CAMPS	220.00
		EXP CAMP BUS FEE 7/6	RECREATION / TRADITIONAL YOUTH CAMPS	275.00
		DSC CAMP BUS FEE 7/6	RECREATION / TRADITIONAL YOUTH CAMPS	275.00
		ADV CAMP BUS FEE 7/6	RECREATION / TRADITIONAL YOUTH CAMPS	495.00
		TEEN CAMP BUS FEE 6/30	RECREATION / TEEN EXTREME CAMP	220.00
		TEEN CAMP BUS FEE 7/7	RECREATION / TEEN EXTREME CAMP	220.00
		TEEN CAMP BUS FEE 7/12	RECREATION / TEEN EXTREME CAMP	302.50
		TEEN CAMP BUS FEE 7/13	RECREATION / TEEN EXTREME CAMP	275.00
		EXP CAMP BUS FEE 7/13	RECREATION / TRADITIONAL YOUTH CAMPS	220.00
		ADV CAMP BUS FEE 7/13	RECREATION / TRADITIONAL YOUTH CAMPS	440.00
		VOY CAMP BUS FEE 7/13	RECREATION / TRADITIONAL YOUTH CAMPS	220.00
		DSC CAMP BUS FEE 7/13	RECREATION / TRADITIONAL YOUTH CAMPS	275.00
		TEEN CAMP BUS FEE 7/5	RECREATION / TEEN EXTREME CAMP	192.50
		TEEN CAMP BUS FEE 7/19	RECREATION / TEEN EXTREME CAMP	275.00
		DSC CAMP BUS FEE 7/20	RECREATION / TRADITIONAL YOUTH CAMPS	275.00
		EXP CAMP BUS FEE 7/20	RECREATION / TRADITIONAL YOUTH CAMPS	330.00
		VOY CAMP BUS FEE 7/20	RECREATION / TRADITIONAL YOUTH CAMPS	330.00
		ADV CAMP BUS FEE 7/20	RECREATION / TRADITIONAL YOUTH CAMPS	522.50
		TEEN CAMP BUS FEE 7/21	RECREATION / TEEN EXTREME CAMP	247.50
		DSC CAMP BUS FEE 7/27	RECREATION / TRADITIONAL YOUTH CAMPS	247.50
		EXP CAMP BUS FEE 7/27	RECREATION / TRADITIONAL YOUTH CAMPS	247.50
		ADV CAMP BUS FEE 7/27	RECREATION / TRADITIONAL YOUTH CAMPS	550.00
		TEEN CAMP BUS FEE 7/27	RECREATION / TEEN EXTREME CAMP	275.00
		VOY CAMP BUS FEE 7/27	RECREATION / TRADITIONAL YOUTH CAMPS	220.00
		TEEN CAMP BUS FEE 7/28	RECREATION / TEEN EXTREME CAMP	275.00
		TEEN CAMP BUS FEE 8/2	RECREATION / TEEN EXTREME CAMP	220.00
		DISC CAMP BUS FEE 8/3	RECREATION / TRADITIONAL YOUTH CAMPS	316.25
		VOY CAMP BUS FEE 8/3	RECREATION / TRADITIONAL YOUTH CAMPS	275.00
		ADV CAMP BUS FEE 8/3	RECREATION / TRADITIONAL YOUTH CAMPS	550.00
		EXP CAMP BUS FEE 8/3	RECREATION / TRADITIONAL YOUTH CAMPS	190.00
		TEEN CAMP BUS FEE 8/4	RECREATION / TEEN EXTREME CAMP	357.50
			CHECK TOTAL	12,716.25
77490	LPS LLC	BUTTERFLY PUPA	CORPORATE / PECK FARM	685.00
		BUTTERFLY PUPA	CORPORATE / PECK FARM	685.00
		BUTTERFLY PUPA	CORPORATE / PECK FARM	685.00
			CHECK TOTAL	2,055.00

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 7

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77491	FP MAILING SOLUTIONS	POSTAGE METER AGREEMENT	RECREATION / REC ADMINISTRATION	24.00
		POSTAGE METER AGREEMENT	CORPORATE / PARKS ADMINISTRATION	24.00
		POSTAGE METER AGREEMENT	RECREATION / SUNSET RACQUETBALL & FITNESS	24.00
		POSTAGE METER AGREEMENT	RECREATION / SPRC	24.00
			CHECK TOTAL	96.00
77492	MALCOR ROOFING OF ILLINOIS, INC	ROOF CAULKING - SPRC	RECREATION / SPRC	1,055.00
		ROOF REPAIR - SPRC	RECREATION / SPRC	1,910.00
		DOME LEAK / REPAIR - SPRC	RECREATION / SPRC	2,190.00
			CHECK TOTAL	5,155.00
77493	MENARDS	PARTS FOR SIGNS	CORPORATE / PARKS ADMINISTRATION	57.92
		CONDUIT	CORPORATE / PARKS ADMINISTRATION	7.24
		EZ LOCK CUTTING KIT	CORPORATE / PARKS ADMINISTRATION	49.43
			CHECK TOTAL	114.59
77494	METRO FIBERNET LLC	METRONET-MC POOL	RECREATION / MILL CREEK POOL	82.15
			CHECK TOTAL	82.15
77495	METRO FIBERNET LLC	METRONET-PH 38	RECREATION / PLAYHOUSE 38	82.15
			CHECK TOTAL	82.15
77496	METRO FIBERNET LLC	METRONET-WHEELER MAINT	CORPORATE / PARKS ADMINISTRATION	122.20
			CHECK TOTAL	122.20
77497	METRO FIBERNET LLC	METRONET-SPRC	RECREATION / SPRC	269.90
		METRONET-SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	272.20
		METRONET-MG	RECREATION / MINIATURE GOLF	109.95
			CHECK TOTAL	652.05
77498	MIDWEST TRADING HORTICULTURAL	FLOWER BED AMENDMENT	CORPORATE / PARKS ADMINISTRATION	199.60
			CHECK TOTAL	199.60
77499	MILL CREEK WRD	MC POOL WATER/SEWER	RECREATION / MILL CREEK POOL	2,075.70
			CHECK TOTAL	2,075.70
77500	NICOR GAS	NICOR-MC POOL	RECREATION / MILL CREEK POOL	239.60
		NICOR-PECK BARN	CORPORATE / PECK FARM	49.18

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 8

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77500	NICOR GAS	NICOR-PH38	RECREATION / PLAYHOUSE 38	52.72
			CHECK TOTAL	341.50
77501	OFFICE DEPOT	POST-IT, STAPLES	RECREATION / REC ADMINISTRATION	32.46
		PLASTIC CUPS	RECREATION / REC ADMINISTRATION	61.61
		PRINTER CARTRIDGE-HP M404	RECREATION / REC ADMINISTRATION	116.46
		PRINTER CARTRIDGE-HP M404	CORPORATE / PARKS ADMINISTRATION	116.46
		HP952 PRINTER CARTRIDGE	CORPORATE / PARKS ADMINISTRATION	120.89
		BATTERIES	RECREATION / REC ADMINISTRATION	56.81
		2-STAPLERS	RECREATION / SUNSET RACQUETBALL & FITNESS	34.23
		DESKTOP CALCULATOR	RECREATION / REC ADMINISTRATION	16.29
		FRONT DESK PRINTER CARTRIDGE	RECREATION / SUNSET RACQUETBALL & FITNESS	76.49
		FRONT DESK PRINTER CARTRIDGE	RECREATION / REC ADMINISTRATION	76.50
		SCISSORS, GEL MOUSE PAD, STAPL	RECREATION / REC ADMINISTRATION	58.73
			CHECK TOTAL	766.93
77502	CASH	POSTAGE DUE	RECREATION / PARK DISTRICT PRESCHOOL	2.84
		REIMB GARDEN CLASS SPLY	RECREATION / TODDLERS	15.92
		BULLETIN BOARD SPLY	RECREATION / SPRC	41.06
		ANNIVERSARY GIFT SPLY	RECREATION / REC ADMINISTRATION	9.75
		ANNIVERSARY GIFT SPLY	CORPORATE / PARKS ADMINISTRATION	9.75
		SCAN & PRINT FEES-BIKE TRAIL	CORPORATE / PARKS ADMINISTRATION	16.56
			CHECK TOTAL	95.88
77503	PEERLESS NETWORK, INC.	PEERLESS-MNTH PHN-FITNESS CTR	RECREATION / SUNSET RACQUETBALL & FITNESS	66.07
		PEERLESS-MNTH PHN-REC	RECREATION / REC ADMINISTRATION	352.35
		PEERLESS-MNTH PHN-POOL	RECREATION / SUNSET POOL	166.74
		PEERLESS-MNTH PHN-SPRC	RECREATION / SPRC	-158.24
		PEERLESS-MNTH PHN-WHLR	CORPORATE / PARKS ADMINISTRATION	217.55
		PEERLESS-MNTH PHN-MG	RECREATION / MINIATURE GOLF	54.39
		PEERLESS-MNTH PHN-PECK	CORPORATE / PECK FARM	148.13
			CHECK TOTAL	846.99
77504	PETERS ELECTRIC & TECHNOLOGY	PECK RED BARN ELEC REPAIR	CORPORATE / PECK FARM	694.00
			CHECK TOTAL	694.00
77505	CHRISTY POWELL	REIMB-CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 9

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77506	PUBLIC COMMUNICATIONS INC.	FACEBOOK ADS	RECREATION / PUBLIC INFORMATION	16.16
			CHECK TOTAL	16.16
77507	RALPH HELM INC.	SMALL ENGINE FILTERS	CORPORATE / PARKS ADMINISTRATION	240.74
		RETURN - AIR FILTER	CORPORATE / PARKS ADMINISTRATION	-43.49
		PRIMER BULBS & COIL BLOWER	CORPORATE / PARKS ADMINISTRATION	95.99
			CHECK TOTAL	293.24
77508	KELLY WALES	REIMB-MILEAGE	RECREATION / REC ADMINISTRATION	60.00
		REIMB-CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	100.00
77509	R.J. O'NEIL, INC.	SUNSET POOL PLUMB REPAIRS	RECREATION / SUNSET POOL	1,826.97
			CHECK TOTAL	1,826.97
77510	ROYAL PUBLISHING	ADVERTISING SVC-FALL SPORTS AD	RECREATION / PUBLIC INFORMATION	425.00
			CHECK TOTAL	425.00
77511	SCHINDLER ELEVATOR CORPORATION	ELEVATOR MAINT AGMT	RECREATION / SPRC	188.08
			CHECK TOTAL	188.08
77512	SPORTSFIELDS, INC.	BALLFIELD ANCHORS & INSTALL	CORPORATE / PARKS ADMINISTRATION	969.00
			CHECK TOTAL	969.00
77513	STEVENS STREET PROPERTIES	PH38 RENTAL FEE-JULY	RECREATION / PLAYHOUSE 38	1,854.00
		PH38 RENTAL FEE-AUGUST	RECREATION / PLAYHOUSE 38	1,854.00
			CHECK TOTAL	3,708.00
77514	SUBURBAN TIRE AUTO CARE CENTER	TRUCK #216 TIRE	CORPORATE / PARKS ADMINISTRATION	322.50
			CHECK TOTAL	322.50
77515	SWANK MOTION PICTURES, INC	MOVIE RIGHTS-GHOSTBUSTERS	RECREATION / MOVIE IN THE PARK	465.00
		MOVIE RIGHTS-WILLY WONKA	RECREATION / MOVIE IN THE PARK	435.00
			CHECK TOTAL	900.00
77516	TECHPRO, INC.	MONTHLY PHONE SERVICE	RECREATION / SPRC	925.00
			CHECK TOTAL	925.00

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 10

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77517	OFFICIAL FINDERS LLC	ADULT SOFTBALL UMPIRES	RECREATION / ADULT SOFTBALL	560.00
			CHECK TOTAL	560.00
77518	TRIANGLE MECHANICAL SVC., INC.	SCC RM #103 AC REPAIR	RECREATION / REC ADMINISTRATION	1,275.00
			CHECK TOTAL	1,275.00
77519	VERIZON WIRELESS	VERIZON CELL PHONE USAGE-JULY	RECREATION / REC ADMINISTRATION	1.72
		VERIZON CELL PHONE USAGE-JULY	CORPORATE / PARKS ADMINISTRATION	99.06
		VERIZON CELL PHONE USAGE-JULY	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	206.19
		VERIZON CELL PHONE USAGE-JUNE	RECREATION / REC ADMINISTRATION	1.72
		VERIZON CELL PHONE USAGE-JUNE	CORPORATE / PARKS ADMINISTRATION	99.06
		VERIZON CELL PHONE USAGE-JUNE	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	127.24
			CHECK TOTAL	534.99
77520	NICOLE VICKERS	REIMB-CELL PHONE	RECREATION / REC ADMINISTRATION	70.00
			CHECK TOTAL	70.00
77521	EXCAL TECH	EXCAL-MNTHLY INTERNET FEE	RECREATION / REC ADMINISTRATION	369.30
		EXCAL-MNTHLY INTERNET FEE	CORPORATE / PARKS ADMINISTRATION	85.00
		EXCAL-MNTHLY COMPUTER/SVR	RECREATION / REC ADMINISTRATION	2,822.00
		EXCAL-MNTHLY INTERNET FEE	RECREATION / REC ADMINISTRATION	1,569.40
			CHECK TOTAL	4,845.70
77522	CHASE CARD SERVICES	SYMPATHY FRUIT BASKET	RECREATION / REC ADMINISTRATION	47.74
		SYMPATHY FRUIT BASKET	CORPORATE / PARKS ADMINISTRATION	47.73
		STAFF 15 YR ANNIVERSARY GIFT	CORPORATE / PARKS ADMINISTRATION	75.00
		STAFF 15 YR ANNIVERSARY GIFT	RECREATION / REC ADMINISTRATION	75.00
		GPDF EVENT GIFT CERT-REIMB	RECREATION / REC ADMINISTRATION	50.00
		SOFTBALL EQUIPMENT SPLYs	RECREATION / GIRLS SOFTBALL	280.54
		MICROWAVE,COFFEE SPLYs	RECREATION / SPRC	60.36
		TRUCK HITCH & WEED WHIP PARTS	CORPORATE / PARKS ADMINISTRATION	208.26
		KZN FABYAN PROGRAM SPLYs	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	501.06
		TRADITIONAL CAMP TRIP EXPENSES	RECREATION / TRADITIONAL YOUTH CAMPS	503.70
		TRADITIONAL CAMP SPLYs	RECREATION / TRADITIONAL YOUTH CAMPS	165.75
		SPECIALTY CAMP SPLYs	RECREATION / SPECIALTY CAMPS	323.76
		BINDER FOR BOARD INFO	RECREATION / REC ADMINISTRATION	5.67
		PATCH ADVERTISING FEE	RECREATION / PUBLIC INFORMATION	32.00
		PRINTER INK CARTRIDGES	CORPORATE / PECK FARM	362.99

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 11

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77522	CHASE CARD SERVICES	KCCN GOOGLE SVC	CORPORATE / LEARN FROM THE EXPERTS	1.99
		PRAIRIE DOG VET VISIT FEE	CORPORATE / PECK FARM	186.65
		ANIMAL FOOD	CORPORATE / PECK FARM	7.68
		CAMP CRAFT SPLYs	CORPORATE / CAMP ADVENTURE - PF CAMP	41.39
		BIRTHDAY PARTY SPLY	CORPORATE / BIRTHDAY PARTIES - PECK FARM	19.49
		GLUE STICKS	CORPORATE / PECK FARM GENERAL PROGRAMS	13.33
		PLAYGROUND INSPECTION CERT	CORPORATE / PARKS ADMINISTRATION	704.00
		EQUIPMENT TAGS	CORPORATE / PARKS ADMINISTRATION	24.00
		SAFETY TRIANGLES	CORPORATE / PARKS ADMINISTRATION	29.98
		REPLACEMENT WADERS	CORPORATE / PARKS ADMINISTRATION	99.98
		NEW BASE CART FOR GRILL	CORPORATE / PARKS ADMINISTRATION	131.98
		WINDSHIELD WIPERS,CARBURETOR	CORPORATE / PARKS ADMINISTRATION	150.16
		WHEEL BARROW TIRE	CORPORATE / PARKS ADMINISTRATION	73.98
		STORM GRATE	CORPORATE / PARKS ADMINISTRATION	566.45
		TRASH CAN DOME LIDS	CORPORATE / PARKS ADMINISTRATION	2,135.02
		WASP HORNET TRAP REFILLS	CORPORATE / PECK FARM	59.32
		WATER HOSE	CORPORATE / PECK FARM	31.99
		REPLACEMENT BASKETBALL NETS	CORPORATE / PARKS ADMINISTRATION	99.90
		PRUNERS, SAW BLADES,NOZZLES	CORPORATE / PARKS ADMINISTRATION	121.14
		FACEBOOK ADVERTISING SVC	RECREATION / PUBLIC INFORMATION	115.23
		CONSTANT CONTACT EMAIL MKTING	RECREATION / PUBLIC INFORMATION	225.00
		NRPA CEU APP FEE	RECREATION / REC ADMINISTRATION	44.00
		IPRA JOB POSTING-KZN	RECREATION / REC ADMINISTRATION	180.00
		LASER X TRIP EXPENSE 7/28	RECREATION / TRADITIONAL YOUTH CAMPS	260.00
		DUPAGE CHILDREN MUSEUM TRIP	RECREATION / TRADITIONAL YOUTH CAMPS	125.00
		MAIN EVENT TRIP EXPENSE	RECREATION / TEEN EXTREME CAMP	336.35
		SANTA'S VILLAGE TRIP EXPENSE	RECREATION / TEEN EXTREME CAMP	153.84
		BOLINGBROOK P.D. TRIP EXPENSE	RECREATION / TEEN EXTREME CAMP	64.00
		LAMINATING POUCHES	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	73.00
		GOOGLE EMAIL ACCOUNT FEE	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	6.00
		KZN PROGRAM SPLYs	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	365.86
		KZN SNACK SPLYs	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	10.38
		TRADITIONAL CAMP TRIP EXPENSE	RECREATION / TRADITIONAL YOUTH CAMPS	2,864.80
		TRADITIONAL CAMP PROGRAM SPLYs	RECREATION / TRADITIONAL YOUTH CAMPS	49.61
		TEEN CAMP TRIP EXPENSE	RECREATION / TEEN EXTREME CAMP	340.00
		4-FOLD MATS-PRESCHOOL	RECREATION / PARK DISTRICT PRESCHOOL	1,199.90
		RETURNED LEOTARD	RECREATION / SUNSET DANCE COMPANY	-29.99
		GALENA TRIP EXPENSE 8/3	RECREATION / ACTIVE OLDER ADULTS - TRIPS	129.96

DATE: 09/15/22
TIME: 08:42:58
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091522

PAGE: 12

FROM CHECK # 77448 TO CHECK # 77522

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77522	CHASE CARD SERVICES	UNLEADED FUEL	RECREATION / REC ADMINISTRATION	69.40
		IPRA PROF DEV SCHOOL-KALWAT	RECREATION / REC ADMINISTRATION	875.00
		5-GALLON BUCKETS	RECREATION / PLAYHOUSE 38	14.92
		ICE PACKS	RECREATION / SUNSET POOL	57.99
		HOLLYWOOD NIGHT SPLYs	RECREATION / SUNSET POOL	47.50
		LUAU SPLYs	RECREATION / SUNSET POOL	107.25
		CONCESSION SPLYs	RECREATION / SUNSET POOL CONCESSIONS	321.95
		EMERGENCY LIGHT REPLACED	RECREATION / SPRC	107.58
		REIMB-ORDERED CANCELLED	RECREATION / SPRC	-130.00
		SRFC VENDING MACHINE SPLYs	RECREATION / SUNSET RACQUETBALL & FITNESS	188.64
		CONCESSION SPLYs	RECREATION / SUNSET POOL CONCESSIONS	1,631.32
		PLASTIC SPOONS,FORKS,NAPKINS	RECREATION / SUNSET POOL CONCESSIONS	207.54
		CONCESSION SPLYs	RECREATION / MILL CREEK POOL	102.42
		SPRC VENDING MACHINE SPLYs	RECREATION / SPRC	162.38
		PICKLEBALL TOURNAMENT-WATER	RECREATION / SPRC ADULT LEAGUES	17.88
		MC POOL BDAY PARTY SPLYs	RECREATION / MILL CREEK POOL	187.35
		SUNSET POOL BDAY PARTY SPLYs	RECREATION / SUNSET POOL	102.47
		SPRC BDAY PARTY SPLYs	RECREATION / SPRC BIRTHDAY PARTIES	217.16
		SPRC BDAY CUPCAKES,BEVERAGE	RECREATION / SPRC BIRTHDAY PARTIES	76.02
		MINI GOLF BDAY PARTY SPLYs	RECREATION / MINI GOLF BIRTHDAY PARTIES	38.48
		CONCESSION SPLYs	RECREATION / MINIATURE GOLF	74.44
		PARK COOKOUT SPLYs	RECREATION / NEW SPECIAL EVENTS	321.89
		FITNESS CENTER FANS REPLACED	RECREATION / SUNSET RACQUETBALL & FITNESS	190.21
		SIRIUS RADIO SVC	RECREATION / MILL CREEK POOL	17.80
		SIRIUS RADIO SVC	RECREATION / MINIATURE GOLF	17.79
		SIRIUS RADIO SVC	RECREATION / SUNSET POOL	17.79
		CPR CERTIFICATIONS	RECREATION / REC ADMINISTRATION	220.50
		GFOA ANNUAL DUES	CORPORATE / PARKS ADMINISTRATION	80.00
		GFOA ANNUAL DUES	RECREATION / REC ADMINISTRATION	80.00
		GO TO MTG-AUGUST	CORPORATE / PARKS ADMINISTRATION	9.50
		GO TO MTG-AUGUST	RECREATION / REC ADMINISTRATION	9.50
		O'CEDAR POWER MOP	CORPORATE / PARKS ADMINISTRATION	13.97
		RESPIRATOR FILTER CARTRIDGES	CORPORATE / PARKS ADMINISTRATION	192.60
		BIKE TIRE PUMP REPAIR PARTS	CORPORATE / PARKS ADMINISTRATION	128.40
		IPRA JOB POSTING-SUPT REC	RECREATION / REC ADMINISTRATION	405.00
		REGISTRATION DAY LUNCH EXPENSE	RECREATION / REC ADMINISTRATION	141.21
			CHECK TOTAL	20,074.78
			WARRANT TOTAL	134,587.16

DATE: 09/15/22
TIME: 12:15:14
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091422

GENERAL UNPAID

FROM CHECK # 77523 TO CHECK # 77576

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77523	ABLE PEST CONTROL, INC.	MONTHLY PEST CONTROL	CORPORATE / PECK FARM	85.00
		MONTHLY PEST CONTROL	RECREATION / SPRC	105.00
			CHECK TOTAL	190.00
77524	ACCURATE INDUSTRIES, INC.	SPRC STEAM ROOM REPAIRS	RECREATION / SPRC	1,668.95
			CHECK TOTAL	1,668.95
77525	ALARM DETECTION SYSTEMS, INC.	PULL STATION MOVED-SPRC GYM	RECREATION / SPRC	832.60
			CHECK TOTAL	832.60
77526	ALARIC DESIGNS LLC	DESIGN CLASS INSTR FEE SMR	RECREATION / ADULT	189.00
			CHECK TOTAL	189.00
77527	BANNER UP SIGNS	COMPOST BIN SIGN-COMM GARDEN	CORPORATE / PARKS ADMINISTRATION	42.00
			CHECK TOTAL	42.00
77528	POWER UP BATTERIES LLC	12 VOLT BATTERY	RECREATION / SPRC	23.77
			CHECK TOTAL	23.77
77529	BLOOMING COLOR	BUSINESS CARDS	RECREATION / REC ADMINISTRATION	184.62
			CHECK TOTAL	184.62
77530	BILL CHO, INC.	TAEKWONDO INSTR FEE SUMMER	RECREATION / MARTIAL ARTS	350.00
			CHECK TOTAL	350.00
77531	CHASEWOOD LEARNING	MINECRAFT INSTR FEE 8/25	RECREATION / YOUTH	3,150.00
			CHECK TOTAL	3,150.00
77532	CITY OF GENEVA	CITY ELECTRIC-OLD MILL PK	CORPORATE / PARKS ADMINISTRATION	19.47
			CHECK TOTAL	19.47
77533	RON CLESEN'S	FALL MUMS FOR PFP	CORPORATE / PARKS ADMINISTRATION	127.50
			CHECK TOTAL	127.50
77534	COM ED	COMED ELECTRIC-PFP BALLFIELDS	RECREATION / ADULT SOFTBALL	203.17
		COMED ELECTRIC-PETERSON PROP	CORPORATE / PARKS ADMINISTRATION	13.67
		COMED ELECTRIC-PETERSON PROP	CORPORATE / PARKS ADMINISTRATION	56.00
		COMED ELECTRIC-MC COMM PK	CORPORATE / PARKS ADMINISTRATION	19.32

DATE: 09/15/22
TIME: 12:15:14
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091422

FROM CHECK # 77523 TO CHECK # 77576

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77534	COM ED	COMED ELECTRIC-MC POOL	RECREATION / MILL CREEK POOL	1,017.81
			CHECK TOTAL	1,309.97
77535	COMCAST CABLE	COMCAST-SPRC	RECREATION / SPRC	604.89
		COMCAST SVC-SCC	RECREATION / REC ADMINISTRATION	363.50
		COMCAST SVC-SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	242.32
			CHECK TOTAL	1,210.71
77536	CRANE MERCHANDISING SYSTEMS	VENDING MACHINE CC SVC	RECREATION / SUNSET RACQUETBALL & FITNESS	10.45
		VENDING MACHINE CC SVC	RECREATION / SPRC	19.40
			CHECK TOTAL	29.85
77537	DAVEY TREE EXPERT COMPANY	WOOD MULCH	CORPORATE / PARKS ADMINISTRATION	1,000.00
			CHECK TOTAL	1,000.00
77538	DRURY LANE EVENTS	DRURY LANE TICKETS 10/20/22	RECREATION / ACTIVE OLDER ADULTS - TRIPS	1,634.73
			CHECK TOTAL	1,634.73
77539	EXCAL TECH	EXCAL MNTHLY INTERNET SVC	RECREATION / REC ADMINISTRATION	369.30
		EXCAL MNTHLY INTERNET SVC	CORPORATE / PARKS ADMINISTRATION	85.00
		EXCAL MNTHLY COMPUTER/SVR SVC	RECREATION / REC ADMINISTRATION	2,822.00
		EXCAL MNTHLY MICROSOFT OUTLOOK	RECREATION / REC ADMINISTRATION	1,438.83
			CHECK TOTAL	4,715.13
77540	FITZGERALD'S OCTAGON HOUSE, INC	FISH BOIL AOA TRIP EXP 9/22	RECREATION / ACTIVE OLDER ADULTS - TRIPS	552.00
			CHECK TOTAL	552.00
77541	GROOT, INC.	REFUSE DISPOSAL-COMM GARDEN	CORPORATE / COMMUNITY GARDEN	288.40
		REFUSE DISPOSAL-PFP	CORPORATE / PECK FARM	278.58
		REFUSE DISPOSAL-SPRC	RECREATION / SPRC	148.48
			CHECK TOTAL	715.46
77542	HAWKINS, INC.	POOL CHEMICALS	RECREATION / SUNSET POOL	553.80
		POOL CHEMICALS	RECREATION / SUNSET POOL	1,053.78
			CHECK TOTAL	1,607.58
77543	KEN HARRIS	PICKLEBALL INSTR FEE	RECREATION / FITNESS CENTER PROG- NEW BLDG	402.50
			CHECK TOTAL	402.50

DATE: 09/15/22
TIME: 12:15:15
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091422

FROM CHECK # 77523 TO CHECK # 77576

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77544	HERSHEY'S CREAMERY CO.	CONCESSION SPLY-ICE CREAM	CORPORATE / PECK FARM	212.64
		CONCESSION SPLY-ICE CREAM	RECREATION / SUNSET POOL CONCESSIONS	171.24
		CONCESSION SPLY-ICE CREAM	CORPORATE / PECK FARM	216.64
			CHECK TOTAL	600.52
77545	HOME DEPOT CREDIT SERVICE	BLEACH	RECREATION / REC ADMINISTRATION	12.22
		BATTERIES	RECREATION / REC ADMINISTRATION	12.21
		TRIMMER LINE SPOOL	CORPORATE / PARKS ADMINISTRATION	79.96
		WELDING GLOVES	CORPORATE / PARKS ADMINISTRATION	34.98
		PFP FLOWER BARRELS & COMPOST	CORPORATE / PARKS ADMINISTRATION	373.50
		BATTERIES, NUTS & BOLTS	CORPORATE / PARKS ADMINISTRATION	21.88
		CONCRETE MIXER POWER CORD	CORPORATE / PARKS ADMINISTRATION	6.57
			CHECK TOTAL	541.32
77546	LAKESHORE RECYCLING SYSTEM	PORTOLET SVC-WHLR PK JULY	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-PFP SOCCER JULY	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-ESPING PK JULY	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-HARRISON JULY	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-FORNI PK JULY	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-EAGLEBROOK JULY	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-DRYDEN PK JULY	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-MOORE PK JULY	RECREATION / REC ADMINISTRATION	255.00
		PORTOLET SVC-PFP BALLFLDS JULY	RECREATION / REC ADMINISTRATION	169.00
		PORTOLET SVC-COMM GARDEN JULY	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-RANDALL SQ JULY	RECREATION / REC ADMINISTRATION	169.00
		PORTOLET SVC-SPRC JULY	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-RIVER PK JULY	RECREATION / REC ADMINISTRATION	155.00
		PORTOLET SVC-STH MC PK JULY	RECREATION / REC ADMINISTRATION	180.00
		PORTOLET SVC-WHEELER PK	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-PFP SOCCER FIELDS	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-ESPING PK	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-HARRISON	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-FORNI PK	RECREATION / REC ADMINISTRATION	120.00
		PORTOLET SVC-DRYDEN PK	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-MOORE PK AUGUST	RECREATION / REC ADMINISTRATION	255.00
		PORTOLET SVC-PFP BALLFIELDS	RECREATION / REC ADMINISTRATION	169.00
		PORTOLET SVC-COMM GARDEN	CORPORATE / COMMUNITY GARDEN	95.00
		PORTOLET SVC-RANDALL SQ PK	RECREATION / REC ADMINISTRATION	65.25

DATE: 09/15/22
TIME: 12:15:15
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091422

FROM CHECK # 77523 TO CHECK # 77576

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77546	LAKESHORE RECYCLING SYSTEM	PORTOLET SVC-SPRC	RECREATION / REC ADMINISTRATION	95.00
		PORTOLET SVC-STH MILL COMM PK	RECREATION / REC ADMINISTRATION	180.00
			CHECK TOTAL	3,237.25
77547	J.C. LICHT, LLC	STAIN FOR MG FEATURES	CORPORATE / PARKS ADMINISTRATION	36.99
		STAIN PFP SIGNS	CORPORATE / PARKS ADMINISTRATION	36.99
			CHECK TOTAL	73.98
77548	KIRHOFFER'S SPORTS, INC.	YOUTH SOFTBALL UNIFORMS	RECREATION / GIRLS SOFTBALL	5,768.50
		YOUTH SOFTBALL UNIFORMS	RECREATION / GIRLS SOFTBALL	124.50
		SOFTBALLS	RECREATION / GIRLS SOFTBALL	521.00
			CHECK TOTAL	6,414.00
77549	LAKE COUNTY CORPORATION	FREIGHT FEE-PARK SIGNS	CORPORATE / PARKS ADMINISTRATION	149.40
			CHECK TOTAL	149.40
77550	LANGUAGE IN ACTION, INC.	SPANISH INSTR-EARLY CHILDHOOD	RECREATION / TODDLERS	320.00
		SPANISH INSTR-YOUTH	RECREATION / YOUTH	320.00
			CHECK TOTAL	640.00
77551	LISA LOMBARDI COACHING INC.	AUTUMN SLIME INSTR FEE 8/30	RECREATION / YOUTH	142.10
			CHECK TOTAL	142.10
77552	LPS LLC	BUTTERFLY PUPA	CORPORATE / PECK FARM	685.00
		BUTTERFLY PUPA	CORPORATE / PECK FARM	685.00
			CHECK TOTAL	1,370.00
77553	MENARDS	CONCRETE SPLYS	CORPORATE / PARKS ADMINISTRATION	104.09
		PAINT & CASTERS	CORPORATE / PARKS ADMINISTRATION	61.70
		MARKING PAINT	CORPORATE / PARKS ADMINISTRATION	7.98
		GREASE FOR MOWERS	CORPORATE / PARKS ADMINISTRATION	6.99
		LIGHT BULBS	CORPORATE / PECK FARM	17.96
		RATCHET STRAPS, MARKING PAINT	CORPORATE / PARKS ADMINISTRATION	240.49
		MOORE PK PUMP RPR PARTS	CORPORATE / MOORE SPRAY PARK	18.57
		SPLYS-BANNER DISPLAY	CORPORATE / PARKS ADMINISTRATION	32.61
		SANDING DISCS-SIGNAGE	CORPORATE / PARKS ADMINISTRATION	24.98
		BATHROOM DRAIN PART	RECREATION / REC ADMINISTRATION	24.99
		PARTS FOR TRAILER	CORPORATE / PARKS ADMINISTRATION	4.93

DATE: 09/15/22
TIME: 12:15:15
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091422

FROM CHECK # 77523 TO CHECK # 77576

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77553	MENARDS	MARKING PAINT	CORPORATE / PARKS ADMINISTRATION	95.76
		BATHROOM FAUCET RPR PARTS	CORPORATE / PECK FARM	35.26
		POSTS FOR SIGNAGE	CORPORATE / PARKS ADMINISTRATION	366.33
			CHECK TOTAL	1,042.64
77554	MESTAS MUSICALS	WHITE FENCE FARM-XMAS W/ELVIS	RECREATION / ACTIVE OLDER ADULTS - TRIPS	1,374.15
			CHECK TOTAL	1,374.15
77555	MILL CREEK WRD	WATER/SEWER-MC POOL	RECREATION / MILL CREEK POOL	1,409.26
			CHECK TOTAL	1,409.26
77556	NEXT GENERATION, INC	YTH SOFTBALL COACH SHIRTS	RECREATION / GIRLS SOFTBALL	291.50
			CHECK TOTAL	291.50
77557	NORTH AMERICAN CORP	SPRAY BOTTLE TRIGGERS	RECREATION / SPRC	37.35
		VACUUM BAGS	RECREATION / REC ADMINISTRATION	33.10
		VACUUM BAGS	RECREATION / SUNSET RACQUETBALL & FITNESS	33.10
		SANITATION SPLYs	RECREATION / SUNSET POOL	55.25
		SANITATION SPLYs	CORPORATE / PARKS ADMINISTRATION	367.50
		SANITATION SPLYs	CORPORATE / PECK FARM	380.80
			CHECK TOTAL	907.10
77558	PDRMA	PDRMA HEALTH INSURANCE	CORPORATE / PARKS ADMINISTRATION	26,744.95
		PDRMA HEALTH INSURANCE	RECREATION / REC ADMINISTRATION	31,660.18
		PDRMA LIFE INSURANCE	CORPORATE / ADMINISTRATIVE	300.30
			CHECK TOTAL	58,705.43
77559	CASH	NRPA CONFERENCE PER DIEM	CORPORATE / PARKS ADMINISTRATION	267.00
		NRPA CONFERENCE PER DIEM	RECREATION / REC ADMINISTRATION	267.00
			CHECK TOTAL	534.00
77560	PEPSI COLA BEVERAGE COMPANY	CONCESSION SPLYs	RECREATION / SUNSET POOL CONCESSIONS	331.93
			CHECK TOTAL	331.93
77561	SCOTT PINER	MAGIC SHOW PERFORMANCE 9/10	RECREATION / SPRC BIRTHDAY PARTIES	150.00
			CHECK TOTAL	150.00
77562	PLAN SOURCE	PLAN SOURCE HEALTH INSURANCE	CORPORATE / PARKS ADMINISTRATION	772.72
			CHECK TOTAL	772.72

FROM CHECK # 77523 TO CHECK # 77576

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77563	QUICKSCORES LLC	ADULT SOFTBALL SCHEDULING FEE	RECREATION / ADULT SOFTBALL	42.00
		GIRLS SOFTBALL SCHEDULING FEE	RECREATION / GIRLS SOFTBALL	84.00
			CHECK TOTAL	126.00
77564	SCHAEFFER MFG., CO.	AXLE GREASE	CORPORATE / PARKS ADMINISTRATION	394.64
			CHECK TOTAL	394.64
77565	SHAW MEDIA	HUSTLE SMORE ADVERTISING	RECREATION / PUBLIC INFORMATION	298.00
		AUTUMN FAIR ADVERTISING	RECREATION / PUBLIC INFORMATION	600.00
			CHECK TOTAL	898.00
77566	SMG SECURITY HOLDINGS, LLC	PFP CAMERA MONTHLY SVC FEE	CORPORATE / PECK FARM	98.00
			CHECK TOTAL	98.00
77567	SOUNDS LIKE MUSIC LLC	SOUND LIKE MUSIC INSTR FEE-SMR	RECREATION / YOUTH	1,015.00
			CHECK TOTAL	1,015.00
77568	STEVENS STREET PROPERTIES	PH38 MONTHLY RENTAL FEE-SEPT	RECREATION / PLAYHOUSE 38	1,854.00
			CHECK TOTAL	1,854.00
77569	STARFISH AQUATICS INSTITUTE	FLOATATION DEVICES	RECREATION / SWIM LESSONS	95.75
			CHECK TOTAL	95.75
77570	SUBURBAN TIRE AUTO CARE CENTER	TRUCK TIRE REPAIR/SENSOR	CORPORATE / PARKS ADMINISTRATION	70.00
		VAN TIRE REPAIRED	CORPORATE / PARKS ADMINISTRATION	34.00
			CHECK TOTAL	104.00
77571	TECHPRO, INC.	PHONE HOSTING SVC & SUPPORT	RECREATION / SPRC	925.00
			CHECK TOTAL	925.00
77572	BUMPER TO BUMPER	OIL FILTER	CORPORATE / PARKS ADMINISTRATION	6.16
		BATTERY	CORPORATE / PARKS ADMINISTRATION	60.99
		OIL FILTER	CORPORATE / PARKS ADMINISTRATION	17.29
		MARKER LIGHT	CORPORATE / PARKS ADMINISTRATION	13.92
		ABI REPAIR PART	CORPORATE / PARKS ADMINISTRATION	5.99
		WIPER SWITCH-TRUCK #219	CORPORATE / PARKS ADMINISTRATION	56.85
		ETHANOL FREE FUEL	CORPORATE / PARKS ADMINISTRATION	5.99
			CHECK TOTAL	167.19

DATE: 09/15/22
TIME: 12:15:15
ID: AP490000.WOW

GENEVA PARK DISTRICT
WARRANT NUMBER 091422

FROM CHECK # 77523 TO CHECK # 77576

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
77573	FRANK VAN AELST & ASSOC INC	ACCOUNTING SVC FEE	RECREATION / REC ADMINISTRATION	450.00
		ACCOUNTING SVC FEE	CORPORATE / PARKS ADMINISTRATION	450.00
			CHECK TOTAL	900.00
77574	VARIETY PRODUCTIONS	HALLOWEEN HAYDAY ENTERTAINMENT	RECREATION / HALLOWEEN EVENT	450.00
			CHECK TOTAL	450.00
77575	PREVENTATIVE MAINTENANCE SYS	SAFETY LANE INSPECTION	CORPORATE / PARKS ADMINISTRATION	42.50
			CHECK TOTAL	42.50
77576	WILD GOOSE CHASE, INC.	MONTHLY GOOSE CONTROL	CORPORATE / PARKS ADMINISTRATION	975.00
			CHECK TOTAL	975.00
			WARRANT TOTAL	106,688.22

Geneva Park District Board Meeting
Superintendent of Finance and Personnel Report
Submitted by Christy Powell
September 19, 2022

Monthly Reports

Attached is the August Investment report, and Revenue & Expenditure reports for your review.

2021-22 Audit

The audit is complete. A representative from Lauterbach and Amen will be present at the meeting to review the audit and answer any questions you may have. The 2021-22 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, 2022

Blended Rate 1.15%

General Account

Checking Account	Harris Bank Checking	\$	506,208.11	0.00%	CBA 42bps	S2014 ARB	12/15/22	\$	856,295
MM Acct.	Harris Bank Money Market	\$	3,201,468.15	1.00%		Ltd B&I 2021	12/15/22	\$	864,715
		\$	3,707,676.26						

Upcoming Bond Payments:

Total \$ 1,721,010

CD	18 mos	State Bank of Geneva	\$	55,308.51	0.40%	12/09/22
CD	11 mos	Sandy Spring Bank	\$	100,000.00	0.17%	10/31/22
CD	12 mos	Synchrony Bank	\$	100,000.00	0.20%	11/17/22
CD	12 mos	Synchrony Bank	\$	100,000.00	0.25%	12/07/22
CD	12 mos	Pentagon Federal Credit Union	\$	100,000.00	0.45%	01/31/23
CD	12 mos	Goldman Sachs Bank USA	\$	100,000.00	1.25%	03/30/23
CD	12 mos	Ally Bank	\$	100,000.00	1.60%	04/28/23
CD	12 mos	Morgan Stanley	\$	100,000.00	1.90%	05/12/23
CD	18 mos	Capital One Bank	\$	100,000.00	0.40%	06/08/23
CD	12 mos	Trustone Financial	\$	100,000.00	2.95%	06/29/23
CD	12 mos	Wells Fargo	\$	100,000.00	3.00%	07/28/23
CD	12 mos	California Credit Union	\$	100,000.00	3.30%	08/31/23
IPDLAF		IPDLAF	\$	10,412.94	1.37%	
IMET		Convenience Fund		4,800,122.81	2.04%	
IMET		1-3 Year Fund		-	0.00%	
		TOTAL	\$	5,965,844.26		
		Grand Total General	\$	9,673,520.52		

Construction Account

Harris Checking	Harris Bank Checking	\$	2,615,096.31	0.00%	CBA 42bps
Harris MM	Harris Money Market	\$	1,375,825.89	1.00%	
		\$	3,990,922.20		

GPD Bonds	S2021 Limited Bonds	\$	861,270.00	0.77%	
-----------	---------------------	----	------------	-------	--

CD	18 mos	State Bank of Geneva	\$	27,133.97	0.40%	12/09/22
IPDLAF		IPDLAF	\$	4,368.58	1.91%	
IMET		Convenience Fund		226,719.06	2.04%	
IMET		1-3 Year Fund		-	0.00%	
		SUBTOTAL	\$	1,119,491.61		
		Grand Total Construction	\$	5,110,413.81		

GPD/GSD304 Western Ave. Gym

CD	21 mo	U.S. Bank	\$	143,430.26	0.05%	06/14/23
		GPD Portion of CD	\$	71,715.13		

GPD/GSD304 Harrison St. Gym

CD	21 mo	U.S. Bank	\$	92,463.11	0.05%	06/14/23
		GPD Portion of CD	\$	46,231.56		

Notes: All investments are fully collateralized (>110%) and/or covered by FDIC and/or invested in fully guaranteed US Back Government Securities per the Park District's Investment Policy.

**Geneva Park District
Revenue and Expenditure Report
For August 31, 2022**

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget	
GENERAL FUND REVENUES					
Real Estate Taxes	\$ 58,420	\$ 2,299,581	\$ 4,130,000	56%	(a)
Replacement Taxes	2,553	55,983	50,000	112%	
Investment Income	5,854	13,788	3,000	460%	
Reimbursements	1,873	1,903	10,000	19%	
Rentals & Leases	750	2,800	5,000	56%	
Peck Farm Receipts	10,125	25,260	36,500	69%	
Camp Coyote- Peck Farm Camp	(583)	67,582	45,000	150%	(b)
Camp Adventure - Peck Farm Camp	(488)	27,936	16,000	175%	(b)
Birthday Parties- Peck Farm	-	1,810	6,000	30%	
Learn from the Experts- Peck Farm	-	690	9,000	8%	
Peck Farm General Programs	4,148	4,580	18,000	25%	
Community Garden	-	4,386	5,200	84%	
Peck Farm School/Scout Groups	273	2,323	6,000	39%	
Total Revenues	\$ 82,925	\$ 2,508,621	\$ 4,339,700	58%	
GENERAL FUND EXPENDITURES					
Administration	\$ 231,599	\$ 908,138	\$ 4,141,550	22%	
Peck Farm	12,790	42,820	137,850	31%	
Camp Coyote- Peck Farm Camp	13,200	35,750	22,000	163%	
Camp Adventure- Peck Farm Camp	10,741	20,022	9,800	204%	
Birthday Parties- Peck Farm	124	184	2,500	7%	
Learn from the Experts- Peck Farm	2	1,842	8,000	23%	
Peck Farm General Programs	13	13	5,500	0%	
Community Garden	642	2,692	4,600	59%	
Peck Farm School/Scout Groups	-	10	400	2%	
Moore Spray Park	2,532	4,464	7,500	60%	
Total Expenditures	\$ 271,644	\$ 1,015,936	\$ 4,339,700	23%	
Total General Fund Net Surplus (Deficit)	\$ (188,718)	\$ 1,492,685	\$ -	n/a	

**Geneva Park District
Revenue and Expenditure Report
For August 31, 2022**

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget	
RECREATION FUND REVENUES					
Real Estate Taxes	\$ 23,793	\$ 936,548	\$ 1,685,000	56%	(a)
Replacement Taxes	2,553	55,983	50,000	112%	
Investment Income	5,854	13,934	3,000	464%	
Public Information- Advertising & Sponsorships	700	3,220	14,000	23%	
Community Center Rentals	-	1,808	8,500	21%	
General Recreation	47,369	95,692	185,550	52%	
Playhouse 38	5,783	11,588	56,700	20%	
Preschool/ Toddler	64,999	78,421	391,300	20%	(c)
Active Older Adults	19,853	57,462	20,000	287%	
Dance	28,640	41,071	111,700	37%	
Camps	2,988	349,296	347,000	101%	(b)
Contracted & Co-op	5,175	10,770	11,200	96%	
Special Events	20,735	20,860	82,100	25%	
Tennis	1,445	18,541	25,000	74%	
Tumbling/ Gymnastics/Cheerleading	21,642	45,720	150,000	30%	
Baseball/ Softball	3,516	56,372	77,000	73%	
General Athletics	76,012	157,265	352,200	45%	
Sunset Racquetball & Fitness	12,825	45,245	163,600	28%	
Pool	34,704	607,026	643,250	94%	(d)
Mini Golf	22,818	91,831	101,000	91%	
After School Programs	123,437	124,237	962,000	13%	(e)
Scholarships	-	-	7,000	0%	(f)
SPRC	45,638	140,838	564,250	25%	
Total Revenues	\$ 570,478	\$ 2,963,727	\$ 6,011,350	49%	
RECREATION FUND EXPENDITURES					
Administration	\$ 123,679	\$ 493,054	\$ 2,465,290	20%	
Public Information	(8,775)	26,038	92,700	28%	
Community Center Rentals	-	-	1,500	0%	
General Recreation	9,854	38,824	103,525	38%	
Playhouse 38	4,066	15,716	65,450	24%	
Preschool/ Toddler	23,713	90,313	345,600	26%	
Active Older Adults	45,111	47,481	14,000	339%	
Dance	1,821	9,727	51,325	19%	
Camps	101,646	265,716	263,350	101%	
Contracted & Co-op	-	-	8,600	0%	
Special Events	1,864	10,293	57,225	18%	
Tennis	4,878	10,976	16,250	68%	
Tumbling/ Gymnastics/Cheerleading	12,490	43,708	99,850	44%	
Baseball/ Softball	1,584	22,052	36,200	61%	
General Athletics	33,198	70,921	237,150	30%	
Ice Rinks	-	-	-	0%	
Gymnasiums	2,128	7,754	52,500	15%	
Sunset Racquetball & Fitness	11,494	43,217	146,360	30%	
Pool	177,404	568,565	604,850	94%	
Mini Golf	11,644	37,696	43,325	87%	
After School Programs	16,998	122,643	809,800	15%	
Scholarships	-	3,071	7,000	44%	(f)
SPRC	32,347	124,179	489,500	25%	
Total Expenditures	\$ 607,141	\$ 2,051,945	\$ 6,011,350	34%	
Total Recreation Fund Net Surplus (Deficit)	\$ (36,663)	\$ 911,782	\$ -	n/a	

Geneva Park District
Revenue and Expenditure Report
For August 31, 2022

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget	
LIABILITY FUND REVENUES					
Real Estate Taxes	\$ 2,337	\$ 92,008	\$ 165,000	56%	(a)
Replacement Taxes	255	5,598	5,000	112%	
Investment Income	21	83	250	33%	
PDRMA Reimbursements	-	-	1,500	0%	
Transfers	-	-	41,250	0%	
Total Revenues	\$ 2,614	\$ 97,690	\$ 213,000	46%	
LIABILITY FUND EXPENDITURES					
Liability Insurance	\$ -	\$ 37,188	\$ 173,000	21%	(g)
State Unemployment	-	-	40,000	0%	
Total Expenditures	\$ -	\$ 37,188	\$ 213,000	17%	
Total Liability Fund Net Surplus (Deficit)	\$ 2,614	\$ 60,502	\$ -	n/a	

IMRF FUND REVENUES					
Real Estate Taxes	\$ 3,675	\$ 144,658	\$ 259,500	56%	(a)
Replacement Taxes	919	20,154	18,000	112%	
Investment Income	125	500	1,500	33%	
Transfer from Recreation Programs & Fund Balance	-	-	21,000	0%	
Total Revenues	\$ 4,719	\$ 165,312	\$ 300,000	55%	
IMRF FUND EXPENDITURES					
IMRF Expense	\$ 16,154	\$ 64,412	\$ 300,000	21%	
Total Expenditures	\$ 16,154	\$ 64,412	\$ 300,000	21%	
Total IMRF Fund Net Surplus (Deficit)	\$ (11,435)	\$ 100,900	\$ -	n/a	

AUDIT FUND REVENUES					
Real Estate Taxes	\$ 149	\$ 5,851	\$ 10,450	56%	(a)
Replacement Taxes	\$ 153	\$ 3,359	\$ 3,000	112%	
Transfer from Fund Balance	-	-	-	n/a	
Total Revenues	\$ 302	\$ 9,210	\$ 13,450	68%	
AUDIT FUND EXPENDITURES					
Audit Expense	\$ 11,450	\$ 11,450	\$ 13,450	85%	
Total Expenditures	\$ 11,450	\$ 11,450	\$ 13,450	85%	
Total Audit Fund Net Surplus (Deficit)	\$ (11,148)	\$ (2,240)	\$ -	n/a	

SOCIAL SECURITY FUND REVENUES					
Real Estate Taxes	\$ 3,810	\$ 149,984	\$ 269,500	56%	(a)
Replacement Taxes	664	14,556	13,000	112%	
Investment Income	208	833	2,500	33%	
Transfer from Recreation Programs	-	-	-	0%	
Transfer from Fund Balance	-	-	75,000	0%	
Total Revenues	\$ 4,683	\$ 165,372	\$ 360,000	46%	
SOCIAL SECURITY FUND EXPENDITURES					
FICA/ Medicare	\$ 42,297	\$ 150,091	\$ 360,000	42%	
Total Expenditures	\$ 42,297	\$ 150,091	\$ 360,000	42%	
Total Social Security Fund Net Surplus (Deficit)	\$ (37,614)	\$ 15,281	\$ -	n/a	

Geneva Park District
Revenue and Expenditure Report
For August 31, 2022

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget
FVSRA FUND REVENUES				
Real Estate Taxes	\$ 5,913	\$ 232,743	\$ 420,000	55% (a)
Transfer from Fund Balance	-	-	440,000	0%
Total Revenues	\$ 5,913	\$ 232,743	\$ 860,000	27%
FVSRA FUND EXPENDITURES				
Contractual Services	\$ 4,874	\$ 4,874	\$ 55,000	9%
ADA Structural Improvements	-	-	544,562	0%
FVSRA- Program Payments	-	130,219	260,438	50% (h)
Total Expenditures	\$ 4,874	\$ 135,093	\$ 860,000	16%
Total FVSRA Fund Net Surplus (Deficit)	\$ 1,038	\$ 97,649	\$ -	n/a
BOND & INTEREST FUND REVENUES				
Real Estate Taxes	\$ 12,170	\$ 479,058	\$ 868,160	55% (a)
Total Revenues	\$ 12,170	\$ 479,058	\$ 868,160	55%
BOND & INTEREST FUND EXPENDITURES				
Bond Payments	\$ -	\$ 3,445	\$ 868,160	0% (i)
Total Expenditures	\$ -	\$ 3,445	\$ 868,160	0%
Total Bond & Interest Fund Net Surplus (Deficit)	\$ 12,170	\$ 475,613	\$ -	n/a
CONSTRUCTION FUND REVENUES				
Reimbursements	\$ -	\$ 60	\$ 75,000	0%
Bond Issue	-	-	1,758,759	0%
Farming Revenue	-	-	1,000	0%
Grant Revenue	(2,032)	(2,032)	-	n/a
Donations	-	-	170,000	0%
Land Cash Revenue	-	-	50,000	0%
Investment Income	1,562	7,990	1,530	522%
Audit Transfer	-	-	1,700,000	0%
Total Revenues	\$ (470)	\$ 6,018	\$ 3,756,289	0%
CONSTRUCTION FUND EXPENDITURES				
Planning/ Architect/ Engineering	\$ 284	\$ 29,326	\$ 197,000	15%
Buildings & Improvements	17,590	183,460	1,524,946	12%
Parks/ Playground Improvements/ Acquisitions	37,504	56,166	1,366,404	4%
Landscaping & Groundskeeping	2,800	18,426	71,500	26%
Operating Equipment & Vehicles	1,023	89,352	261,297	34%
Recreation Equipment/ Repairs	-	-	3,000	0%
Emergency Repairs/ Replacements	2,216	50,783	71,740	71%
Total Expenditures	\$ 61,417	\$ 427,513	\$ 3,495,887	12%
Total Construction Fund Net Surplus (Deficit)	\$ (61,887)	\$ (421,494)	\$ 260,402	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 2022, the prior fiscal year, for camps held in the Summer of 2022 have been accrued and recognized as revenue in May 2022. Likewise, revenue collected in Mar & Apr 2023 will be deferred until FY2023-24.

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

(d) Pool Membership Pass revenue collected in Mar & Apr of 2022, the prior fiscal year, for Summer 2022 have been accrued and recognized as revenue. Likewise, membership pass revenue collected in Mar & Apr of 2023 will be deferred until FY2023-24.

(e) Revenue for the before and after school program is received during the school year Aug 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 June, September, December and March

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

Geneva Park District
Revenue and Expenditure Report
For August 31, 2022

Monthly % of Annual Budget 33%

	August Actual	YTD Actual	Annual Budget	% of Budget
--	------------------	---------------	------------------	----------------

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

FUND: RECREATION FOR 4 PERIODS ENDING AUGUST 31, 2022					
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	5,783.00	5,692.00	35,000.00	29,308.00
02-2313-4-0000-23	TICKET SALES	0.00	5,535.00	20,000.00	14,465.00
02-2313-4-0000-39	SPONSORSHIP / ADVERTISING FEES	0.00	0.00	200.00	200.00
02-2313-4-0000-77	CONCESSIONS	0.00	360.75	1,500.00	1,139.25
TOTAL RECEIPTS		5,783.00	11,587.75	56,700.00	45,112.25
SALARIES & WAGES					
02-2313-5-0000-10	SALARIES & WAGES	0.00	3,358.48	21,000.00	17,641.52
TOTAL SALARIES & WAGES		0.00	3,358.48	21,000.00	17,641.52
CONTRACTUAL SERVICES					
02-2313-6-0000-05	WATER & SEWER	0.00	0.00	0.00	0.00
02-2313-6-0000-06	NATURAL GAS	104.35	208.69	800.00	591.31
02-2313-6-0000-07	ELECTRIC	136.03	398.13	1,300.00	901.87
02-2313-6-0000-09	ADVERTISING & PRINTING	0.00	0.00	100.00	100.00
02-2313-6-0000-11	PROFESSIONAL SERVICES	82.15	1,408.60	9,000.00	7,591.40
02-2313-6-0000-12	RENTAL FEES	3,708.00	7,416.00	27,000.00	19,584.00
TOTAL CONTRACTUAL SERVICES		4,030.53	9,431.42	38,200.00	28,768.58
COMMODITIES					
02-2313-7-0000-01	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
02-2313-7-0000-18	CLOTHING	0.00	0.00	0.00	0.00
02-2313-7-0000-25	PROGRAM OPERATING SUPPLIES	14.92	2,682.20	5,500.00	2,817.80
02-2313-7-0000-28	CONCESSION SUPPLIES	20.67	243.86	750.00	506.14
TOTAL COMMODITIES		35.59	2,926.06	6,250.00	3,323.94
MAINTENANCE / CAPITAL					
02-2313-8-0000-23	EQUIPMENT	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE / CAPITAL		0.00	0.00	0.00	0.00
TOTAL REVENUES: PLAYHOUSE 38		5,783.00	11,587.75	56,700.00	45,112.25
EXPENSES					
DEPT. SUMMARY:					
TOTAL REVENUE		5,783.00	11,587.75	56,700.00	45,112.25
TOTAL EXPENSE		4,066.12	15,715.96	65,450.00	49,734.04
NET SURPLUS (DEFICIT)		1,716.88	(4,128.21)	(8,750.00)	(4,621.79)

DATE: 09/13/2022
TIME: 12:16:34
ID: GL47GP02.WOW

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

PAGE: 2
F-YR: 23

FUND: RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2022

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

TOTAL FUND REVENUES		5,783.00	11,587.75	56,700.00	45,112.25
TOTAL FUND EXPENSES		4,066.12	15,715.96	65,450.00	49,734.04
FUND SURPLUS (DEFICIT)		1,716.88	(4,128.21)	(8,750.00)	(4,621.79)

DATE: 09/13/2022
TIME: 12:14:50
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 1
F-YR: 23

FUND: CORPORATE		31, 2022			
ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
PARKS ADMINISTRATION					
REVENUES					
RECEIPTS		82,925	2,508,621	1,446,566	(1,062,054)
EXPENSES					
SALARIES / WAGES		183,915	669,858	586,833	(83,025)
CONTRACTUAL SERVICES		40,722	130,866	192,866	61,999
COMMODITIES		21,309	59,314	41,516	(17,798)
MAINTENANCE / CAPITAL INVEST.		25,695	155,896	272,281	116,384
TRANSFERS		0	0	353,068	0
TOTAL EXPENSES: PARKS ADMINISTRATION		271,643	1,015,936	1,446,564	430,628
NET SURPLUS (DEFICIT)		(188,718)	1,492,684	1	(1,492,683)
TOTAL FUND REVENUES		82,925	2,508,621	1,446,566	(1,062,054)
TOTAL FUND EXPENSES		271,643	1,015,936	1,446,564	430,628
SURPLUS (DEFICIT)		(188,718)	1,492,684	1	(1,492,683)

FUND: CORPORATE

ADMINISTRATIVE/OPERATIONS					
REVENUES					
RECEIPTS		32,900	1,009,684	583,999	(425,684)
EXPENSES					
SALARIES / WAGES		64,296	246,175	275,999	29,824
CONTRACTUAL SERVICES		41,483	196,505	251,266	54,760
COMMODITIES		1,740	5,224	7,299	2,075
MAINTENANCE / CAPITAL INVEST.		7,383	71,185	199,431	128,245
TRANSFERS		0	0	118,665	0
TOTAL EXPENSES: ADMINISTRATIVE/OPERATIONS		114,903	519,091	852,662	333,570
NET SURPLUS (DEFICIT)		(82,003)	490,592	(268,662)	(759,255)
COMMUNITY CENTER RENTALS					
REVENUES					
RECEIPTS		0	1,807	2,833	1,025
EXPENSES					
SALARIES / WAGES		0	0	500	0
CONTRACTUAL SERVICES		0	0	0	0
TOTAL EXPENSES: COMMUNITY CENTER RENTALS		0	0	500	0
NET SURPLUS (DEFICIT)		0	1,807	2,333	525

GENERAL RECREATION					
REVENUES					
RECEIPTS		53,152	107,280	80,749	(26,530)
EXPENSES					

DATE: 09/13/2022
TIME: 12:14:50
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 2
F-YR: 23

FUND: CORPORATE
FOR 4 PERIODS ENDING 31, 2022

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
GENERAL RECREATION					
	SALARIES / WAGES	4,578	20,027	29,233	9,205
	CONTRACTUAL SERVICES	9,306	31,586	24,358	(7,228)
	COMMODITIES	35	2,926	2,733	(192)
	MAINTENANCE / CAPITAL INVEST.	0	0	0	0
	TOTAL EXPENSES: GENERAL RECREATION	13,920	54,539	56,324	1,784
	NET SURPLUS (DEFICIT)	39,231	52,740	24,425	(28,315)
PRESCHOOL					
	REVENUES				
	RECEIPTS	64,999	78,421	130,433	52,011
	EXPENSES				
	SALARIES / WAGES	20,837	80,422	102,666	22,243
	CONTRACTUAL SERVICES	1,657	7,710	9,999	2,289
	COMMODITIES	1,218	1,982	2,000	17
	MAINTENANCE / CAPITAL INVEST.	0	197	533	335
	TOTAL EXPENSES: PRESCHOOL	23,712	90,313	115,199	24,886
	NET SURPLUS (DEFICIT)	41,286	(11,891)	15,233	27,125
ACTIVE OLDER ADULTS					
	REVENUES				
	RECEIPTS	19,853	57,461	6,666	(50,795)
	EXPENSES				
	SALARIES / WAGES	332	1,270	1,666	396
	CONTRACTUAL SERVICES	44,777	46,210	3,000	(43,210)
	COMMODITIES	0	0	0	0
	TOTAL EXPENSES: ACTIVE OLDER ADULTS	45,110	47,480	4,666	(42,814)
	NET SURPLUS (DEFICIT)	(25,257)	9,980	2,000	(7,980)
DANCE					
	REVENUES				
	RECEIPTS	28,640	41,070	37,233	(3,837)
	EXPENSES				
	SALARIES / WAGES	1,850	7,317	9,433	2,115
	CONTRACTUAL SERVICES	0	917	1,633	716
	COMMODITIES	(29)	1,492	6,041	4,549
	TOTAL EXPENSES: DANCE	1,820	9,727	17,108	7,380
	NET SURPLUS (DEFICIT)	26,819	31,343	20,125	(11,218)
CAMPS					
	REVENUES				
	RECEIPTS	2,987	349,296	115,666	(233,629)
	EXPENSES				

DATE: 09/13/2022
TIME: 12:14:50
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 3
F-YR: 23

FUND: CORPORATE
FOR 4 PERIODS ENDING 31, 2022

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
CAMPUS					
	SALARIES / WAGES	76,293	226,524	70,666	(155,858)
	CONTRACTUAL SERVICES	19,328	31,723	13,399	(18,323)
	COMMODITIES	6,023	7,467	3,716	(3,750)
	TOTAL EXPENSES: CAMPS	101,645	265,715	87,782	(177,932)
	NET SURPLUS (DEFICIT)	(98,658)	83,580	27,883	(55,697)
CONTRACTED					
	REVENUES				
	RECEIPTS	3,512	4,852	2,733	(2,118)
	EXPENSES				
	CONTRACTUAL SERVICES	0	0	1,899	0
	NET SURPLUS (DEFICIT)	3,512	4,852	833	(4,018)
CO-OPS					
	REVENUES				
	RECEIPTS	1,663	5,917	1,000	(4,917)
	RECEIPTS	1,663	5,917	1,000	(4,917)
	EXPENSES				
	CONTRACTUAL SERVICES	0	0	966	0
	TOTAL EXPENSES: CO-OPS	0	0	966	0
	NET SURPLUS (DEFICIT)	1,663	5,917	33	(5,884)
SPECIAL EVENTS					
	REVENUES				
	RECEIPTS	20,734	20,860	27,366	6,506
	RECEIPTS	20,734	20,860	27,366	6,506
	EXPENSES				
	SALARIES / WAGES	0	0	449	0
	CONTRACTUAL SERVICES	425	5,025	7,166	2,141
	COMMODITIES	1,439	5,268	11,058	5,790
	--- UNDEFINED CODE ---	0	0	400	0
	NET SURPLUS (DEFICIT)	18,870	10,567	8,291	(2,275)
TENNIS					
	REVENUES				
	RECEIPTS	1,445	18,541	8,333	(10,207)
	RECEIPTS	1,445	18,541	8,333	(10,207)
	EXPENSES				

DATE: 09/13/2022
TIME: 12:14:51
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 4
F-YR: 23

FUND: CORPORATE		31, 2022			
ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

TENNIS					
	SALARIES / WAGES	0	0	0	0
	CONTRACTUAL SERVICES	4,877	10,975	5,416	(5,559)
	TOTAL EXPENSES: TENNIS	4,877	10,975	5,416	(5,559)

	NET SURPLUS (DEFICIT)	(3,432)	7,565	2,916	(4,648)

GYMNASTICS/TUMBLING					
REVENUES					
	RECEIPTS	21,642	45,720	49,999	4,279
	RECEIPTS	21,642	45,720	49,999	4,279
EXPENSES					
	SALARIES / WAGES	11,388	40,064	27,333	(12,731)
	CONTRACTUAL SERVICES	0	1,740	3,749	2,009
	COMMODITIES	1,100	1,903	2,033	129
	MAINTENANCE / CAPITAL INVEST.	0	0	166	0
	TOTAL EXPENSES: GYMNASTICS/TUMBLING	12,489	43,708	33,283	(10,425)

	NET SURPLUS (DEFICIT)	9,152	2,011	16,716	14,705

BASEBALL & SOFTBALL					
REVENUES					
	RECEIPTS	3,516	56,371	25,666	(30,704)
	RECEIPTS	3,516	56,371	25,666	(30,704)
EXPENSES					
	SALARIES / WAGES	187	3,905	2,166	(1,738)
	CONTRACTUAL SERVICES	975	8,712	3,999	(4,712)
	COMMODITIES	421	9,434	5,899	(3,534)
	EQUIPMENT REPAIR	0	0	0	0
	TOTAL EXPENSES: BASEBALL & SOFTBALL	1,584	22,052	12,066	(9,985)

	NET SURPLUS (DEFICIT)	1,931	34,319	13,600	(20,719)

GENERAL ATHLETICS					
REVENUES					
	RECEIPTS	76,011	157,264	117,399	(39,864)
	RECEIPTS	76,011	157,264	117,399	(39,864)
EXPENSES					
	SALARIES / WAGES	0	4,813	16,749	11,935
	CONTRACTUAL SERVICES	33,197	65,956	59,549	(6,406)

DATE: 09/13/2022
TIME: 12:14:51
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 5
F-YR: 23

FUND: CORPORATE
FOR 4 PERIODS ENDING 31, 2022

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
GENERAL ATHLETICS					
COMMODITIES		0	150	2,749	2,599
TOTAL EXPENSES: GENERAL ATHLETICS		33,197	70,920	79,049	8,128
NET SURPLUS (DEFICIT)		42,814	86,344	38,350	(47,993)
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		2,127	7,754	9,666	1,912
CONTRACTUAL SERVICES		0	0	7,833	0
TOTAL EXPENSES: GYMNASIUMS		2,127	7,754	17,499	9,745
NET SURPLUS (DEFICIT)		(2,127)	(7,754)	(17,499)	(9,745)
FITNESS CENTER					
REVENUES					
RECEIPTS		12,824	45,245	54,533	9,287
RECEIPTS		12,824	45,245	54,533	9,287
EXPENSES					
SALARIES / WAGES		8,301	31,360	30,899	(460)
CONTRACTUAL SERVICES		2,206	8,560	12,388	3,827
COMMODITIES		794	2,916	3,164	248
MAINTENANCE / CAPITAL INVEST.		190	378	2,333	1,954
TOTAL EXPENSES: FITNESS CENTER		11,493	43,216	48,786	5,569
NET SURPLUS (DEFICIT)		1,331	2,028	5,746	3,718
POOL					
REVENUES					
RECEIPTS		34,703	607,025	214,416	(392,609)
RECEIPTS		34,703	607,025	214,416	(392,609)
EXPENSES					
SALARIES / WAGES		140,018	416,259	144,033	(272,226)
CONTRACTUAL SERVICES		21,480	60,258	32,999	(27,258)

DATE: 09/13/2022
TIME: 12:14:51
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 6
F-YR: 23

FUND: CORPORATE
FOR 4 PERIODS ENDING 31, 2022

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

POOL					
	COMMODITIES	13,889	76,229	22,366	(53,862)
	MAINTENANCE / CAPITAL INVEST.	2,016	15,818	2,216	(13,602)
	TOTAL EXPENSES: POOL	177,404	568,565	201,615	(366,949)

	NET SURPLUS (DEFICIT)	(142,700)	38,460	12,800	(25,660)

MINI GOLF					
REVENUES					
	RECEIPTS	22,817	91,831	33,666	(58,164)
	RECEIPTS	22,817	91,831	33,666	(58,164)
EXPENSES					
	SALARIES / WAGES	9,100	30,889	10,949	(19,939)
	CONTRACTUAL SERVICES	164	825	1,158	332
	COMMODITIES	2,379	5,952	2,249	(3,702)
	MAINTENANCE / CAPITAL INVEST.	0	28	83	54
	TOTAL EXPENSES: MINI GOLF	11,643	37,696	14,441	(23,255)

	NET SURPLUS (DEFICIT)	11,173	54,134	19,225	(34,909)

AFTER SCHOOL PROGRAMS					
REVENUES					
	RECEIPTS	123,437	124,237	322,999	198,762
	RECEIPTS	123,437	124,237	322,999	198,762
EXPENSES					
	SALARIES/WAGES	6,972	82,793	145,333	62,539
	CONTRACTUAL SERVICES	9,440	37,791	114,616	76,825
	COMMODITIES	584	1,879	9,183	7,303
	MAINTENANCE/CAPITAL INVESTMTS	0	3,250	3,133	(116)
	TOTAL EXPENSES: AFTER SCHOOL PROGRAMS	16,997	125,714	272,266	146,552

	NET SURPLUS (DEFICIT)	106,439	(1,477)	50,733	52,210

UNDEFINED GROUP					
REVENUES					
	RECEIPTS	45,637	140,837	188,083	47,245
	RECEIPTS	45,637	140,837	188,083	47,245
EXPENSES					
	SALARIES/ WAGES	15,648	67,760	99,849	32,089
	CONTRACTUAL SERVICES	9,858	42,707	50,266	7,559

DATE: 09/13/2022
TIME: 12:14:51
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 7
F-YR: 23

FUND: CORPORATE
FOR 4 PERIODS ENDING 31, 2022

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

UNDEFINED GROUP					
	COMMODITIES	1,567	5,065	7,483	2,417
	MAINTENANCE/ CAPITAL INVEST.	5,272	8,647	5,566	(3,080)
	TOTAL EXPENSES: UNDEFINED GROUP	32,346	124,179	163,166	38,986

	NET SURPLUS (DEFICIT)	13,291	16,658	24,917	8,258

	TOTAL FUND REVENUES	570,477	2,963,726	2,003,781	(959,945)
	TOTAL FUND EXPENSES	607,140	2,051,944	2,003,777	(48,167)
	SURPLUS (DEFICIT)	(36,663)	911,782	3	(911,778)

FUND: CORPORATE

LIABILITY INSURANCE					
REVENUES					
	RECEIPTS	2,613	97,690	70,999	(26,690)
	RECEIPTS	2,613	97,690	70,999	(26,690)
EXPENSES					
	SPECIAL FUND EXPENSE	0	37,188	70,999	33,811
	TOTAL EXPENSES: LIABILITY INSURANCE	0	37,188	70,999	33,811

	NET SURPLUS (DEFICIT)	2,613	60,501	0	(60,501)

	TOTAL FUND REVENUES	2,613	97,690	70,999	(26,690)
	TOTAL FUND EXPENSES	0	37,188	70,999	33,811
	SURPLUS (DEFICIT)	2,613	60,501	0	(60,501)

FUND: CORPORATE

IMRF					
REVENUES					
	RECEIPTS	4,719	165,311	100,000	(65,311)
	RECEIPTS	4,719	165,311	100,000	(65,311)
EXPENSES					
	SPECIAL FUND EXPENSE	16,153	64,411	100,000	35,588
	TOTAL EXPENSES: IMRF	16,153	64,411	100,000	35,588

	NET SURPLUS (DEFICIT)	(11,434)	100,899	0	(100,899)

	TOTAL FUND REVENUES	4,719	165,311	100,000	(65,311)

DATE: 09/13/2022
TIME: 12:14:51
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 8
F-YR: 23

FUND: CORPORATE
FOR 4 PERIODS ENDING 31, 2022

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
TOTAL FUND EXPENSES		16,153	64,411	100,000	35,588
SURPLUS (DEFICIT)		(11,434)	100,899	0	(100,899)

FUND: CORPORATE

AUDIT

REVENUES					
RECEIPTS		301	9,209	4,483	(4,726)
RECEIPTS		301	9,209	4,483	(4,726)
EXPENSES					
SPECIAL FUND EXPENSE		11,450	11,450	4,483	(6,966)
TOTAL EXPENSES: AUDIT		11,450	11,450	4,483	(6,966)
NET SURPLUS (DEFICIT)		(11,148)	(2,240)	0	2,240
TOTAL FUND REVENUES		301	9,209	4,483	(4,726)
TOTAL FUND EXPENSES		11,450	11,450	4,483	(6,966)
SURPLUS (DEFICIT)		(11,148)	(2,240)	0	2,240

FUND: CORPORATE

SOCIAL SECURITY

REVENUES					
RECEIPTS		4,682	165,372	119,999	(45,372)
RECEIPTS		4,682	165,372	119,999	(45,372)
EXPENSES					
SPECIAL FUND EXPENSE		42,296	150,091	120,000	(30,091)
TOTAL EXPENSES: SOCIAL SECURITY		42,296	150,091	120,000	(30,091)
NET SURPLUS (DEFICIT)		(37,614)	15,281	(0)	(15,281)
TOTAL FUND REVENUES		4,682	165,372	119,999	(45,372)
TOTAL FUND EXPENSES		42,296	150,091	120,000	(30,091)
SURPLUS (DEFICIT)		(37,614)	15,281	(0)	(15,281)

FUND: CORPORATE

SPECIAL RECREATION

REVENUES

DATE: 09/13/2022
TIME: 12:14:51
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 9
F-YR: 23

FUND: CORPORATE
FOR 4 PERIODS ENDING 31, 2022

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

SPECIAL RECREATION					
RECEIPTS		5,912	232,742	286,666	53,924
RECEIPTS		5,912	232,742	286,666	53,924
EXPENSES					
CONTRACTUAL SERVICES		4,874	4,874	18,333	13,458
CAPITAL IMPROVEMENTS		0	0	181,520	0
SPECIAL FUND EXPENSE		0	130,219	86,812	(43,406)
TOTAL EXPENSES: SPECIAL RECREATION		4,874	135,093	286,666	151,573

NET SURPLUS (DEFICIT)		1,038	97,649	0	(97,649)
TOTAL FUND REVENUES		5,912	232,742	286,666	53,924
TOTAL FUND EXPENSES		4,874	135,093	286,666	151,573
SURPLUS (DEFICIT)		1,038	97,649	0	(97,649)

FUND: CORPORATE

BOND AND INTEREST REVENUES					
RECEIPTS		12,170	479,057	289,386	(189,670)
RECEIPTS		12,170	479,057	289,386	(189,670)
EXPENSES					
CONTRACTUAL SERVICES		0	3,445	289,386	285,941
TOTAL EXPENSES: BOND AND INTEREST		0	3,445	289,386	285,941

NET SURPLUS (DEFICIT)		12,170	475,612	0	(475,612)
TOTAL FUND REVENUES		12,170	479,057	289,386	(189,670)
TOTAL FUND EXPENSES		0	3,445	289,386	285,941
SURPLUS (DEFICIT)		12,170	475,612	0	(475,612)

FUND: CORPORATE

PROJECT REVENUE REVENUES					
PROJECT REVENUE		(470)	6,018	1,252,096	1,246,077
PROJECT REVENUE		(470)	6,018	1,252,096	1,246,077

NET SURPLUS (DEFICIT)		(470)	6,018	1,252,096	1,246,077

DATE: 09/13/2022
TIME: 12:14:51
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 10
F-YR: 23

FUND: CONSTRUCTION / CAPITAL IMPROV.
FOR 4 PERIODS ENDING 31, 2022

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

PLANNING/CONSTRUCTION/GRANTS					
EXPENSES					
	CONTRACTUAL SERVICES	284	29,326	65,666	36,340
TOTAL EXPENSES: PLANNING/CONSTRUCTION/GRANTS		284	29,326	65,666	36,340
NET SURPLUS (DEFICIT)		(284)	(29,326)	(65,666)	(36,340)

BUILDINGS & IMPROVEMENTS					
EXPENSES					
	CONTRACTUAL SERVICES	17,589	183,459	508,315	324,855
TOTAL EXPENSES: BUILDINGS & IMPROVEMENTS		17,589	183,459	508,315	324,855
NET SURPLUS (DEFICIT)		(17,589)	(183,459)	(508,315)	(324,855)

PARKS/PLAYGROUNDS IMPRV/ACQ					
EXPENSES					
	CONTRACTUAL SERVICES	37,504	56,165	455,467	399,302
TOTAL EXPENSES: PARKS/PLAYGROUNDS IMPRV/ACQ		37,504	56,165	455,467	399,302
NET SURPLUS (DEFICIT)		(37,504)	(56,165)	(455,467)	(399,302)

LANDSCAPING & GROUNDSKEEPING					
EXPENSES					
	CONTRACTUAL SERVICES	2,800	18,426	23,833	5,407
TOTAL EXPENSES: LANDSCAPING & GROUNDSKEEPING		2,800	18,426	23,833	5,407
NET SURPLUS (DEFICIT)		(2,800)	(18,426)	(23,833)	(5,407)

OPERATING EQUIP. & VEHICLES					
EXPENSES					
	CONTRACTUAL SERVICES	1,022	89,352	87,098	(2,253)
TOTAL EXPENSES: OPERATING EQUIP. & VEHICLES		1,022	89,352	87,098	(2,253)
NET SURPLUS (DEFICIT)		(1,022)	(89,352)	(87,098)	2,253

RECREATION EQUIP. REPAIRS					
EXPENSES					
	CONTRACTUAL SERVICES	0	0	1,000	0
TOTAL EXPENSES: RECREATION EQUIP. REPAIRS		0	0	1,000	0
NET SURPLUS (DEFICIT)		0	0	(1,000)	0

EMERGENCY REPAIRS/REIMB.					
EXPENSES					
	CONTRACTUAL SERVICES	2,215	50,782	23,913	(26,869)
TOTAL EXPENSES: EMERGENCY REPAIRS/REIMB.		2,215	50,782	23,913	(26,869)

DATE: 09/13/2022
TIME: 12:14:51
ID: GL480000.WOW

GENEVA PARK DISTRICT
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 11
F-YR: 23

FUND: CONSTRUCTION / CAPITAL IMPROV.
FOR 4 PERIODS ENDING 31, 2022

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
NET SURPLUS (DEFICIT)		(2,215)	(50,782)	(23,913)	26,869
TOTAL FUND REVENUES		(470)	6,018	1,252,096	1,246,077
TOTAL FUND EXPENSES		61,417	427,512	1,165,295	737,782
SURPLUS (DEFICIT)		(61,887)	(421,494)	86,801	508,295

Bid Summary- Garden Club Park

Bidder	Base Bid	Alt. 1 Ornamental Guard Rail	Alt. 2 Add Concrete under Pavers	Alt.3 Addl Conc. Wall	Alt. 4 Intgr.Color Concrete	Alt.5 Precast Medallion	TOTAL
D&J Landscape Services	\$288,787.12	\$86,161.60	\$9,316.00	\$7,700.00	\$7,500.00	\$7,275.00	\$406,739.72
E. Hoffman Inc.	\$320,810.00	\$94,200.00	\$8,220.00	\$7,840.00	\$14,273.00	\$6,800.00	\$452,143.00
Hacienda Landscape	\$359,387.50	\$90,432.00	\$2,466.00	\$15,960.00	\$10,548.00	\$8,000.00	\$486,793.50
Innovation Landscape	\$399,651.50	\$40,035.00	\$3,288.00	\$16,240.00	\$23,500.00	\$5,000.00	\$487,714.50

C



LS
landscape
structures®

Mill Creek South

GEN23MIL1-4-2 • 08.24.2022


nutoys
Leisure Products

©2022 Landscape Structures. All Rights Reserved.

Universal Playground Expansion

Fitness Pods - 3 Total
- Fitness Equipment
- Engineered Wood Fiber Surfacing

Pickleball Courts
- 8 Pickleball Courts
- Connection to Trail

Central Seating Area
- 20' x 20' Shelter
- Table Seating

Restroom Building
- 2 Unisex Restrooms
- Water Connection
- Electrical Connection

Future Parking Lot Expansion
- Additional 47 Spaces plus 2 ADA

Existing Asphalt Trail



Mill Creek Community Park Master Plan

Geneva Park District

Prepared Date: 09/16/2022

#1050

Playground Renovation

PROJECT COMPONENTS	QUANTITY	UNIT	COST	EXTENSION
REMOVALS and SITE PREPARATION				
General Conditions	1	LS	\$ 19,261.00	\$ 19,261.00
Site Preparation, Earthwork, and Grading	486	CY	\$ 65.00	\$ 31,590.00
SITE IMPROVEMENTS				
Concrete Paving	1525	SF	\$ 9.75	\$ 14,868.75
Curb at Playground	300	LF	\$ 28.00	\$ 8,400.00
Poured in Place Surfacing	7214	SF	\$ 22.00	\$ 158,708.00
Split Rail Fence	132	LF	\$ 45.00	\$ 5,940.00
Purchase 5-12 Playground Equipment & Swings	1	LS	\$ 194,712.00	\$ 194,712.00
Install 5-12 Playground Equipment & Swings	1	LS	\$ 81,779.04	\$ 81,779.04
Purchase 2-5 Playground Equipment	1	LS	\$ 21,845.00	\$ 21,845.00
Install 2-5 Playground Equipment	1	LS	\$ 9,174.90	\$ 9,174.90
Purchase Spinners	1	LS	\$ 18,674.00	\$ 18,674.00
Install Spinners	1	LS	\$ 7,843.08	\$ 7,843.08
Purchase Wee Saw	1	LS	\$ 13,577.00	\$ 13,577.00
Install Wee Saw	1	LS	\$ 5,702.34	\$ 5,702.34
Purchase Play House	1	LS	\$ 7,461.00	\$ 7,461.00
Install Play House	1	LS	\$ 3,133.62	\$ 3,133.62
Purchase Music Components	1	LS	\$ 13,604.00	\$ 13,604.00
Install Music Components	1	LS	\$ 5,713.68	\$ 5,713.68
Log Steppers	1	LS	\$ 2,500.00	\$ 2,500.00
Bench	5	EA	\$ 2,200.00	\$ 11,000.00

DRAINAGE AND UTILITIES

4"Perf. SDR26 Underdrainage	675	LF	\$ 20.00	\$ 13,500.00
4"Solid SDR26 Underdrainage	125	LF	\$ 20.00	\$ 2,500.00
Drain Cleanout	1	EA	\$ 750.00	\$ 750.00
Mitered Drain	1	EA	\$ 750.00	\$ 750.00

LANDSCAPE AND RESTORATION

Shade Trees	7	EA	\$ 550.00	\$ 3,850.00
Perennials and Ornamental Grasses	1	Allow	\$ 1,200.00	\$ 1,200.00
Lawn Restoration - Topsoil, Seed and Blanket	1	LS	\$ 3,250.00	\$ 3,250.00
Subtotal				\$ 661,287.41
15% Design and Construction Contingency				\$ 99,193.11
A/E Design Fees + Permitting				\$ 76,048.05
Total Cost				\$ 836,528.57

Shade Structure at Playground

PROJECT COMPONENTS	QUANTITY	UNIT	COST	EXTENSION
REMOVALS and SITE PREPARATION				
General Conditions	1	LS	\$ 662.00	\$ 662.00
Site Preparation, Earthwork, and Grading	15	CY	\$ 65.00	\$ 975.00
SITE IMPROVEMENTS				
Purchase and Install 15'x 15' Shade Sail	1	LS	\$ 13,135.00	\$ 13,135.00
Picnic Table (Purchase Only)	3	EA	\$ 2,489.00	\$ 7,467.00
LANDSCAPE AND RESTORATION				
Lawn Restoration - Topsoil, Seed and Blanket	1	SY	\$ 500.00	\$ 500.00
Subtotal				\$ 22,739.00
15% Design and Construction Contingency				\$ 3,410.85
A/E Design Fees + Permitting				\$ 2,614.99
Total Cost				\$ 28,764.84

Pickleball Courts - 8 New Courts

PROJECT COMPONENTS	QUANTITY	UNIT	COST	EXTENSION
REMOVALS and SITE PREPARATION				
General Conditions	1	LS	\$ 12,741.00	\$ 12,741.00
Site Preparation, Earthwork, and Grading	764	CY	\$ 65.00	\$ 49,660.00
Undercut and PGE	175	CY	\$ 65.00	\$ 11,375.00
SITE IMPROVEMENTS				
Asphalt Paving - Sports Court	2406	SY	\$ 48.00	\$ 115,488.00
Sports Color Coat and Striping	2406	SY	\$ 12.00	\$ 28,872.00
Concrete Paving	3393	SF	\$ 9.75	\$ 33,081.75
Pickleball Ground Sleeve, Net, Ground Anchor, and Tie Down Strap	8	EA	\$ 3,700.00	\$ 29,600.00
10' Chainlink Fence and Gates - PVC Coated	976	LF	\$ 125.00	\$ 122,000.00
4' Chainlink Fence and Gates - PVC Coated	256	LF	\$ 80.00	\$ 20,480.00
3- Row Bleachers (purchase only)	4	EA	\$ 2,285.00	\$ 9,140.00
LANDSCAPE AND RESTORATION				
Lawn Restoration - Topsoil, Seed and Blanket	1	LS	\$ 5,000.00	\$ 5,000.00
			Subtotal	\$ 437,437.75
			15% Design and Construction Contingency	\$ 65,615.66
			A/E Design Fees + Permitting	\$ 50,305.34
			Total Cost	\$ 553,358.75

Precast Restroom Building - 2 Unisex Restrooms

PROJECT COMPONENTS	QUANTITY	UNIT	COST	EXTENSION
REMOVALS and SITE PREPARATION				
General Conditions	1	LS	\$ 4,980.00	\$ 4,980.00
Site Preparation, Earthwork, and Grading	26	CY	\$ 65.00	\$ 1,690.00
SITE IMPROVEMENTS				
Concrete Paving	452	SF	\$ 9.75	\$ 4,407.00
Purchase and Installation of Restroom Building	1	LS	\$ 129,910.00	\$ 129,910.00
Drinking Fountain	1	EA	\$ 3,500.00	\$ 3,500.00
DRAINAGE AND UTILITIES				
Water Connection	1	LS	\$ 10,000.00	\$ 10,000.00
Electrical Connection	1	LS	\$ 15,000.00	\$ 15,000.00
LANDSCAPE AND RESTORATION				
Lawn Restoration - Topsoil, Seed and Blanket	1	LS	\$ 1,500.00	\$ 1,500.00
Subtotal				\$ 170,987.00
15% Design and Construction Contingency				\$ 25,648.05
A/E Design Fees + Permitting				\$ 19,663.51
Total Cost				\$ 216,298.56

Fitness Stations

PROJECT COMPONENTS	QUANTITY	UNIT	COST	EXTENSION
REMOVALS and SITE PREPARATION				
General Conditions	1	LS	\$ 2,608.00	\$ 2,608.00
Site Preparation, Earthwork, and Grading	109	CY	\$ 65.00	\$ 7,085.00
SITE IMPROVEMENTS				
Concrete Curb	274	LF	\$ 28.00	\$ 7,672.00
Sloped Playground Entry	279	SF	\$ 12.50	\$ 3,487.50
Engineered Wood Fiber	1959	SF	\$ 3.50	\$ 6,856.50
Purchase Fitness Equipment	1	LS	\$ 34,750.00	\$ 34,750.00
Install Fitness Equipment	1	LS	\$ 14,595.00	\$ 14,595.00
DRAINAGE AND UTILITIES				
4"Perf. SDR26 Underdrainage	250	LF	\$ 20.00	\$ 5,000.00
4"Solid SDR26 Underdrainage	75	LF	\$ 20.00	\$ 1,500.00
Drain Cleanout	3	EA	\$ 750.00	\$ 2,250.00
Mitered Drain	3	EA	\$ 750.00	\$ 2,250.00
LANDSCAPE AND RESTORATION				
Lawn Restoration - Topsoil, Seed and Blanket	1	LS	\$ 1,500.00	\$ 1,500.00
Subtotal				\$ 89,554.00
15% Design and Construction Contingency				\$ 13,433.10
A/E Design Fees + Permitting				\$ 10,298.71
Total Cost				\$ 113,285.81

Central Shelter

PROJECT COMPONENTS	QUANTITY	UNIT	COST	EXTENSION
REMOVALS and SITE PREPARATION				
General Conditions	1	LS	\$ 2,181.00	\$ 2,181.00
Site Preparation, Earthwork, and Grading	0	CY	\$ 65.00	\$ -
SITE IMPROVEMENTS				
20' x 20' Shelter	1	LS	\$ 61,250.00	\$ 61,250.00
Picnic Table (Purchase Only)	4	EA	\$ 2,489.00	\$ 9,956.00
LANDSCAPE AND RESTORATION				
Lawn Restoration - Topsoil, Seed and Blanket	1	LS	\$ 1,500.00	\$ 1,500.00
Subtotal				\$ 74,887.00
15% Design and Construction Contingency				\$ 11,233.05
A/E Design Fees + Permitting				\$ 8,612.01
Total Cost				\$ 94,732.06

Baggo Court

PROJECT COMPONENTS	QUANTITY	UNIT	COST	EXTENSION
REMOVALS and SITE PREPARATION				
General Conditions	1	LS	\$ 177.00	\$ 177.00
Site Preparation, Earthwork, and Grading	10	CY	\$ 65.00	\$ 650.00
SITE IMPROVEMENTS				
Concrete Paving	315	SF	\$ 9.75	\$ 3,071.25
Concrete Baggo Boards	1	SET	\$ 1,670.00	\$ 1,670.00
LANDSCAPE AND RESTORATION				
Lawn Restoration - Topsoil, Seed and Blanket	1	LS	\$ 500.00	\$ 500.00
Subtotal				\$ 6,068.25
15% Design and Construction Contingency				\$ 910.24
A/E Design Fees + Permitting				\$ 697.85
Total Cost				\$ 7,676.34

Rain Gardens and Interpretive Signage

PROJECT COMPONENTS	QUANTITY	UNIT	COST	EXTENSION
REMOVALS and SITE PREPARATION				
General Conditions	1	LS	\$ 919.00	\$ 919.00
Site Preparation, Earthwork, and Grading	25	CY	\$ 65.00	\$ 1,625.00
SITE IMPROVEMENTS				
Stormwater Detention Basin	1	LS	\$ 19,000.00	\$ 19,000.00
Interpretive Signage	2	EA	\$ 2,500.00	\$ 5,000.00
LANDSCAPE AND RESTORATION				
Native Seed	1	LS	\$ 2,500.00	\$ 2,500.00
Lawn Restoration - Topsoil, Seed and Blanket	1	LS	\$ 2,500.00	\$ 2,500.00
Subtotal				\$ 31,544.00
15% Design and Construction Contingency				\$ 4,731.60
A/E Design Fees + Permitting				\$ 3,627.56
Total Cost				\$ 39,903.16

Total Construction Cost	\$ 1,890,548.08
--------------------------------	------------------------



Mill Creek Community Park Master Plan Prepared Date: 09/16/2022
Geneva Park District #1050

Summary Cost

AREA	COST
Playground Renovation	\$ 836,528.57
Shade Structure at Playground	\$ 28,764.84
Pickleball Courts - 8 New Courts	\$ 553,358.75
Precast Restroom Building - 2 Unisex Restrooms	\$ 216,298.56
Fitness Stations	\$ 113,285.81
Central Shelter	\$ 94,732.06
Baggo Court	\$ 7,676.34
Rain Gardens and Interpretive Signage	\$ 39,903.16
	\$ 1,890,548.08

DIRECTOR'S MONTHLY AGENDA AND REPORT September 19, 2022

MOTION TO RECONSIDER AWARD OF CONTRACT FOR GARDEN CLUB PARK

The bid awarded last month to D & J Landscaping was incomplete due to the omission of some site furnishings and equipment. Therefore, staff would recommend a motion to reconsider award of contract for the Garden Club Park Renovation.

AWARD OF CONTRACT FOR GARDEN CLUB PARK

Enclosed in your packet is the bid summary for the Garden Club Park renovation. Based on D & J Landscaping's bid being incomplete, staff would recommend moving forward with E. Hoffman Construction the next qualified bidder in the amount of \$320,810 for the Garden Club park renovation. Based on our budget we will forgo any alternates.

MILL CREEK COMMUNITY PARK UPDATE

Staff has been working with Upland Design in preparing all information necessary for our OSLAD grant submission which is due by the end of this month. We had our public meeting regarding the playground renovation and pickleball court addition on September 8th and received a lot of useful and positive feedback. I have included in the packet the final chosen playground design, and overall concept plan and cost estimate for Board review.

COMMUNICATIONS

The Annual Capital Planning meeting with the Board needs to be set. It may be later in the year as we are still finalizing our contract for the community needs assessment survey and want to make sure we can include that presentation in our meeting.

Work on the Sandholm Park renovation has begun and we anticipate its completion by the end of October. This may not include the shelter as lead times on these types of playground amenities is long.

We have heard back from the Army Corp regarding the Old Mill overlook and have the greenlight to move forward with its replacement! Next steps are bringing it back through the City of Geneva approval process and then putting the project out to bid.

Dryden Park playground replacement construction is underway and we anticipate its completion by the end of October as well.

Staff have been monitoring the progress of the Winding Creek development. It is moving forward very rapidly and the Board and staff will need to assess the proper cycle to apply for an OSLAD grant for this development project as well.

Staff will be attending the NRPA conference in-person September 20th-22nd.

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.

FUTURE MEETINGS:

Board Planning Meeting

TBD

TBD

TBD

October Board Meeting
GPD Foundation Meeting

October 17
October 25

7:00 pm
7:00 pm

SCC
SCC

AUDIT FY 2021-2022

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.

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 Elliott Bortner. Elliott will be present at the meeting to discuss the report and answer your questions. We have had a very successful 2021-22 school year coming out of COVID. 2022 has proved challenging for our program as our staffing needs remain a constant concern and challenge. However, we are in a much better position than we were last year due to our increase in wages and the diligence and creativity of our staff. Staff asks that the Board approve the report and the 2022-2023 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.

VEHICLE/EQUIPMENT REPLACEMENT

Enclosed in your packet is a Memo from Carl Gorra, Superintendent of Parks and Planning, outlining the proposed replacement of one of our smaller utility vehicles. We are excited to continue to seek out more sustainable options for our fleet when appropriate for our needs and budget. Staff would recommend a motion to approve the purchase of the E-Ride Industries Patriot utility vehicle in the amount of 28,767.

SEPT 2022

SUN

MON

TUE

WED

THU

FRI

SAT

01

CAC Mtg @ 7

02

Parents Night
Out

03

04

05

06

City Council &
Comm of the
Whole Mtg @ 7

HPC Meeting @
7

07

08

Plan Comm Mtg
@ 7

09

10

11

12

School District
Mtg @ 7

13

GPD Foundation
Mtg @ 7

14

15

16

Parents Night
Out

17

Autumn Fair

18

19

GPD Board
Meeting @ 7

City Council &
Comm of the
Whole Mtg @ 7

20

HPC Meeting @
7

21

22

Plan Comm Mtg
@ 7

23

24

Hustle S'More
5 & 10K

NRPA CONFERENCE

25

26

School District
Mtg @ 7

27

28

29

30

OCT 2022

SUN

MON

TUE

WED

THU

FRI

SAT

01

02

03

City Council &
Comm of the
Whole Mtg @ 7

04

HPC Meeting @
7

05

06

CAC Mtg @ 7

07

Parents Night
Out

08

09

10

11

12

13

Plan Comm Mtg
@ 7

14

15

Escape the
Mansion

16

17

GPD Board
Meeting @ 7
City Council &
Comm of the
Whole Mtg @ 7

18

HPC Meeting @
7

19

20

21

22

Halloween
HayDay
Dog Parade

23

24

School District
Mtg @ 7
Pizza Palooza @
6-7:15pm SCC

25

26

27

Plan Comm Mtg
@

28

29

30

31

**GENEVA PARK DISTRICT
PARKS AND PROPERTIES REPORT
CARL GORRA
SUPERINTENDENT OF PARKS AND PROPERTIES
September 19th, 2022**

STAFFING

- As the seasons change, so do staff schedules and assignments. By example, our equipment mechanic is currently helping out the mowing crews on a limited basis. He will mow two days a week and work in the mechanic shop three days a week.
- The Trades group returned to a M-F schedule as of September 5th. They had been working weekends to cover pool operation needs.
- Full time Parks maintenance staff currently working a weekend day will move off their Summer shifts and back to a M-F schedule as of October 3rd.
- Parks has six part time staff working various shifts. Cumulatively they provide one hundred and forty hours of labor each week.

PROJECT / OPERATIONS UPDATES

- Fall organic fertilizer for turfgrass arrived the week of August 29th and application is underway. The last fertilizer application of the year, for athletic fields only, will take place in early November.
- Fall weed control, both in house and contracted will start the week of September 12th and continue thru the week of the 19th.
- Dryden Park playground replacement has begun. As to first steps, amenities with life yet in them will be removed and repurposed. Kids Around the World arrived the week of the 12th to remove used play features, and will refurbish and re-home that equipment to parts of the world where children are in need. Additionally, Parks staff have removed the iconic turtle feature. The turtle will be relocated to Sandholm Park as part of that park's landscape renovation.
- Sandholm Park landscape renovation has begun. At this point, security fences have been installed and removal of plant material being replaced is underway. The completion date of the renovation is projected to be the end of October.
- The new Comet II Spinner for Island Park playground was installed August 30th.
- The rope climber feature at the SPRC playground has been repaired. Rain had taken its toll on the equipment and routine inspections noticed some wear and tear. Consequently, all support posts have been replaced.
- Black Gold worked at Wheeler Park to clean out a dozen storm water catch basins located throughout the park.

ATHLETICS

- A meeting with GBA to discuss ballfield infield mix for Mill Creek south baseball field took place Monday the 29th. GBA and GPD both agreed that MarCo Washington Mix is the preferred mix. Renovation of the field is slated for October.



Mill Creek South infield mix replacement information

<u>Product Name</u>	<u>Distributor</u>	<u>tons</u>	<u>Notes</u>	<u>Notes</u>
Dirt Cheap Infield Mix	Waupaca Sand	175	55% sand, 34% silt, 11% clay	
Sure Hop Select	Waupaca Sand	175	74% sand, 18% silt, 8% clay	less dust as less silt
Quick pitch	Waupaca Sand	175	79% sand, 18% silt, 3% clay	fastest draining?
Washington Mix	MarCo Clay	175	80% sand, 15% silt, 5% clay	

- A community outreach meeting was held Thursday September 8th. One of the topics discussed was user group requests for any new pickleball courts that may be constructed in the future. The most frequent requests heard that night were; shade for users waiting to play, sufficient seating for up to thirty people, easy access to courts without crossing over another court in use, low fences around all courts to stop balls from crossing over into other courts and restroom facilities.

FACILITIES / VEHICLES / EQUIPMENT

- Meadows Well and Pump has reconnected the water well at the former Petersen property. Both water and electrical connections were re-established. Additionally, a water supply line was run into the heated portion of the machine shed at the site.
- Lake Country Sign has supplied the new Sam Hill Park sign to be used at what is now known as South Street Athletic Fields.
- Parks will re-bid the purchase of two Ford Maverick hybrids. The order bank for Mavericks opens the 16th of September.
- We have a quote for an all-electric E-Ride street legal utility vehicle. The unit has an option of a lithium battery upgrade similar to EV automobiles and would use our charging units at either Wheeler or Peck Farm. Base cost is \$24,000K with lead acid batteries, \$28,000 with lithium ion batteries. This vehicle will replace the 1999 John Deere Gator.



HORTICULTURE / NATURAL AREAS / GARDEN PLOTS

- Parks has 4,000 Siberian Squill and Tete-a-Tete daffodils on order for Fall planting. These prolific blue and yellow blooming flowers can be expected to be colored up next April at Peck Farm Park.



- Fall mums and pansies arrived the week of September 5th and were planted around Peck Farm in preparation for Autumn Fair.
- Cattails and invasive grasses growing around the westernmost pond at the Peck Farm prairie have been chemically treated. Left unchecked, these fast spreading plants will overtake small ponds and wetlands quickly.

**GENEVA PARK DISTRICT
RECREATION BOARD REPORT
NICOLE VICKERS, CPRP
SUPERINTENDENT OF RECREATION
September 19, 2022**

I. FALL REGISTRATION

Fall registration is complete with most classes beginning the week of September 12th. Staff is already in the midst of planning programs for the 2023 Winter season. Participation numbers are strong throughout a variety of programs including athletics and youth classes.

Registration is ongoing for the upcoming Hustle S'more which will be held on September 24th. Participation numbers are currently trending higher than the past few years. Staff is diligently working to put together another great event.

II. FACILITY UPDATES

Sunset Pool/Mill Creek Pool

Sunset Pool closed for the season Monday, September 5th. Winterization, along with other maintenance projects are ongoing. Work continues at Mill Creek Pool to repair a leak that was discovered early in the season. Surveys have been sent to all pool users to assist in plans for next year.

The board can anticipate reviewing the annual Aquatics report in December.

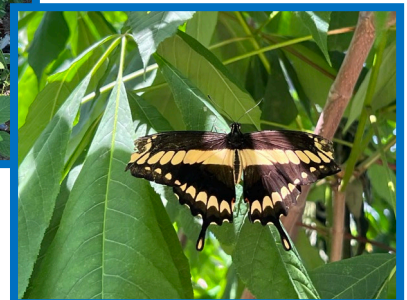
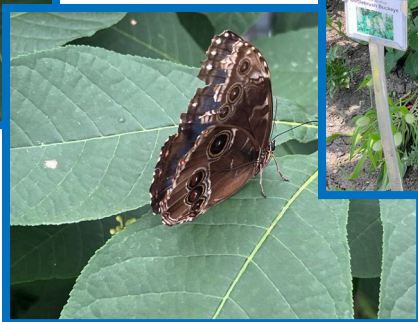
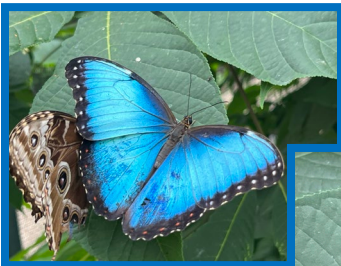
Moore Park Spray Ground

Moore Park Spray Ground will continue to be open on weekends throughout the month of September should the weather cooperate.

Peck Farm Park

We have been presented some continued warm weather and Hawks Hollow has served as a great location for kids to stay cool.

The Butterfly House had a great season! It closed for the season in conjunction with Autumn Fair on September 17th. August brought out over 7,000 visitors and over \$5,000 in donations!



The community gardens will be closing at the end of October after a great season! Adam has done a remarkable job communicating and keeping all of the gardeners engaged throughout the season.

III. SPECIAL EVENTS

The annual Autumn Fair was held on Saturday, September 17th.

Hustle S'More 5K is scheduled for Saturday, September 24th.

Staff is already preparing for the upcoming Halloween Events, including Halloween HayDay, Escape the Mansion, and the Dog Parade at Peck Farm Park.

INFORMATION:

I. SUNSET REPORT

Comparison figures for Sunset Racquetball and Fitness Center are as follows

SRFC August Totals		
	August 2021	August 2022
Annual Membership Revenue	\$4,736	\$7,957
EFT/Ongoing Revenue	\$3,090	\$3,508
Court Hours	\$36	\$12
Guests	\$346	\$671
Monthly Memberships	\$0	\$0
Vending	\$335	\$208
Total Revenue	\$8,543	\$12,356

	August 2021	August 2022
Resident SRFC Pre-Paid:		
New	6	17
Renew	13	22
Resident SRFC ONGOING:		
New	1	2
Renew	0	3
Non-Resident SRFC Pre-Paid:		
New	0	2
Renew	0	3
Non-Resident SRFC ONGOING:		
New	0	0
Renew	0	0
New	7	21
Renew	13	28
Totals	20	49

SRFC August Memberships Totals		
	August 2021	August 2022
Total Membership Revenue	\$7,826	\$11,465
SRFC Usage Breakdown		
	August 2021	August 2022
Members	2,043	3,575
Guests	89	84
Total Usage	2,132	3,659

Weight room Usage	2,043		3,575	
Court Usage				
Reserved Court Time	8		9	
Walk-on Court Time	0		0	
Court Percentages				
Prime Time	5%		6%	
Non-Prime Time	1%		1%	
Racquetball	1%		1%	
Wally ball	2%		2%	
SRFC Year to Date Comparison				
	2021/2022		2022/2023	
Total EFT/Ongoing Memberships	104		101	
Total # of Memberships/Members (excludes Gold)	355	566	431	681
Total Membership Revenue	\$43,763		\$40,103	
Projected EFT/Ongoing Annual Rev.	\$24,720		\$28,064	

Please note: 12 memberships renewed early prior to the fee increase.

II. **SPRC REPORT**

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

SPRC General		
	August 2021	August 2022
Total Membership Revenue	\$22,651	\$25,662
Memberships	50	82
Track Passes	16	25
Guests	82	83

SPRC Membership Breakdown		
	August 2021	August 2022
Resident Gold Pre-Paid:		
New	2	2
Renew	3	4
Resident Gold ONGOING:		
New	0	1
Renew	1	0
Non-Resident Gold Pre-Paid:		
New	0	0
Renew	0	0
Non-Resident Gold ONGOING:		
New	0	1
Renew	0	1
Resident SPRC Pre-Paid:		
New	10	8
Renew	21	32
Resident SPRC ONGOING:		
New	3	2
Renew	0	9
Non-Resident SPRC Pre-Paid:		
New	2	2
Renew	3	14
Non-Resident SPRC ONGOING:		
New	4	5
Renew	1	1
New	21	21

Renew	29		61	
Totals	50		82	
SPRC Usage Breakdown				
	August 2021		August 2022	
Members	3,910		5,226	
Guests	82		83	
Total Usage	3,992		5,308	
Open Gym Youth	116		8	
Open Gym Adult	105		25	
SPRC August Totals				
	August 2021		August 2022	
Annual Membership Revenue:	\$12,381		\$15,008	
EFT/Ongoing Membership Revenue:	\$9,444		\$9,223	
Monthly Memberships	4	\$266	6	\$531
Track Pass	16	\$560	25	\$900
Total Membership Revenue	\$22,651		\$25,662	
Kidz Korral Revenue	\$0		\$0	
Birthday Parties	4	\$965	4	\$895
Guest Fees	82	\$454	83	\$588
Open Gym Youth	116	\$90	8	\$40
Open Gym Adult	105	\$125	25	\$125
Vending	\$411		\$417	
Total Additional Revenue	\$2,045		\$2,065	
SPRC Year to Date Comparisons				
	2021/2022		2022/2023	
Current Memberships/Members	763	1,657	969	1,992
Gold Annual	88	189	147	288
Gold Ongoing	44	124	62	181
SPRC Annual	409	826	541	1,016
SPRC Ongoing	222	518	219	507
Track Passes	299		445	
Total Membership Revenue	\$114,166		\$101,118	
Projected EFT/Ongoing Annual Rev.	\$75,552		\$73,784	

Please note: 22 memberships renewed early prior to the fee increase

I. MINIATURE GOLF COURSE REPORT

	August 2021	August 2022
Total Attendance	4,380	3,325
Resident	1,456	1,149
Non-Resident	2,794	2,030
Daily Admission Total	4,250	3,179
Resident Birthday Parties	100	15
Non-Resident Birthday Parties	0	0
Resident Rental	0	45
Non-Resident Rental	<u>30</u>	<u>86</u>
Rental Total	130	146
July Attendance (by percentage)		
% of Residents	36%	36%
% of Non-Residents	64%	64%
Total Deposits for July		
Admissions	\$23,614.00	\$20,182.00
Concessions	\$1,721.00	\$1,406.50
Rentals	\$443.00	\$574.00
Birthday Parties	<u>\$1,045.00</u>	<u>\$200.00</u>
Total Deposits	\$26,823.00	\$22,362.50

II. SUNSET POOL REPORT

August/September Attendance	2021	2022
Resident		
Toddler	10	4
Youth	530	760
Adult	1,164	567
Senior	24	83
Season Pass	8,187	4,993
Twilight	714	434
Lap Swim	222	110
Rental	100	313
Lessons	590	680
Birthday Parties	335	325
Total	11,876	8,269
Non-Resident		
Toddler	14	0
Youth	378	283
Adult	678	227
Senior	7	26
Season Pass	536	656
Youth Guest	26	5
Adult Guest	43	3
Senior Guest	3	2
Twilight	459	137
Total	2,144	1,339
Total July Attendance	14,020	9,608
Attendance by Percentage		
Resident	85%	86%
Non-Resident	15%	14%
Deposits		
Daily Fees	\$38,300.00	\$25,047.50
Concessions	\$12,467.00	\$12,893.20
Lap Swim	\$549.00	\$244.00
Rentals	\$100.00	\$0.00
Birthday Parties	\$0.00	\$20.00
Total Deposits	\$51,416.00	\$38,204.70
Partial Day Closures	4	7
Full Day Closure	0	2

III. MILL CREEK POOL REPORT

August Attendance	2021	2022
Resident		
Toddler	4	9
Youth	45	47
Adult	170	66
Senior	5	6
Season Pass	691	432
Twilight	0	0
Lap Swim	29	25
Rental	150	160
Birthday Parties	0	50
Lessons	230	368
Total	1,324	1,163
Non-Resident		
Toddler	0	0
Youth	16	23
Adult	51	33
Senior	0	6
Season Pass	27	32
Youth Guest	4	0
Adult Guest	0	0
Senior Guest	0	0
Twilight	3	0
Total	101	94
July Total	1,425	1,257
Attendance by Percentage		
Resident	93%	93%
Non-Resident	7%	7%
Deposits		
Daily Fees	\$2,488.00	\$1,642.00
Concessions	\$426.00	\$303.81
Rentals	\$100.00	\$92.00
Birthday Parties	<u>\$0.00</u>	<u>\$0.00</u>
Total Deposits	\$3,014.00	\$2,037.81
Partial Day Closures	1	4
Full Day Closure	0	0

GENEVA PARK DISTRICT, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
APRIL 30, 2022



September 10, 2022

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

In planning and performing our audit of the financial statements of Geneva Park District (the District), Illinois, for the year ended April 30, 2022, 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, Superintendent of Finance and Personnel, and senior management of 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 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 District staff.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. GASB STATEMENT NO. 87 LEASES

Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the District's financial statements for the year ended April 30, 2023.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new lease criteria in conjunction with the District's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.



2022

Geneva Park District

Annual Comprehensive Financial Report

For the Fiscal Period
Ending April 30, 2022



GENEVA PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2022

Prepared by:

Christy Powell
Superintendent of Finance and Personnel

GENEVA PARK DISTRICT, ILLINOIS

TABLE OF CONTENTS

PAGE

INTRODUCTORY SECTION

List of Principal Officials	<u>1</u>
Staff Organizational Chart	<u>2</u>
Letter of Transmittal	<u>3</u>
Certificate of Achievement for Excellence in Financial Reporting	<u>6</u>

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	<u>9</u>
-------------------------------------	--------------------------

MANAGEMENT'S DISCUSSION AND ANALYSIS	<u>13</u>
---	---------------------------

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements	
Statement of Net Position	<u>23</u>
Statement of Activities	<u>25</u>
Fund Financial Statements	
Balance Sheet - Governmental Funds	<u>27</u>
Reconciliation of Total Governmental Fund Balance to the Statement of	
Net Position - Governmental Activities	<u>29</u>
Statement of Revenues, Expenditures and Changes in	
Fund Balances - Governmental Funds	<u>31</u>
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances to the Statement of Activities - Governmental Activities	<u>33</u>
Notes to Financial Statements	<u>34</u>

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	<u>68</u>
Schedule of Changes in the Employer's Net Pension Liability/(Asset)	
Illinois Municipal Retirement Fund	<u>69</u>
Schedule of Changes in the Employer's Total OPEB Liability	
Retiree Benefit Plan	<u>71</u>
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund	<u>72</u>
Recreation - Special Revenue Fund	<u>73</u>

OTHER SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Bond and Interest - Debt Service Fund	<u>77</u>
Capital Improvement - Capital Projects Fund	<u>78</u>

GENEVA PARK DISTRICT, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

OTHER SUPPLEMENTARY INFORMATION - Continued

Combining Balance Sheet - Nonmajor Governmental Funds	<u>79</u>
Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds	<u>80</u>
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Audit - Special Revenue Fund	<u>81</u>
Illinois Municipal Retirement - Special Revenue Fund	<u>82</u>
Social Security - Special Revenue Fund	<u>83</u>
Special Recreation - Special Revenue Fund	<u>84</u>

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements General Obligation Limited Tax Park Bonds of 2021	<u>86</u>
General Obligation Refunding (Alternate Revenue Source) Bonds of 2014	<u>87</u>

STATISTICAL SECTION (Unaudited)

Net Position by Component - Last Ten Fiscal Years	<u>90</u>
Changes in Net Position - Last Ten Fiscal Years	<u>92</u>
Fund Balances of Governmental Funds - Last Ten Fiscal Years	<u>94</u>
Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years	<u>96</u>
Equalized Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years	<u>98</u>
Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years	<u>100</u>
Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago	<u>102</u>
Property Tax Levies and Collections - Last Ten Tax Levy Years	<u>104</u>
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	<u>106</u>
Ratios of Net General Obligation Debt to Equalized Assessed Value and Net General Obligation Bonded Debt per Capita - Last Ten Fiscal Years	<u>107</u>
Schedule of Direct and Overlapping Governmental Activities Debt	<u>108</u>
Schedule of Legal Debt Margin - Last Ten Fiscal Years	<u>110</u>
Demographic and Economic Statistics - Last Ten Fiscal Years	<u>112</u>
Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago	<u>113</u>
Employees - Last Ten Fiscal Years	<u>114</u>
Operating Indicators by Function/Program - Last Ten Fiscal Years	<u>116</u>
Capital Asset Statistics by Function/Program - Last Ten Fiscal Years	<u>118</u>

INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including:

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

GENEVA PARK DISTRICT, ILLINOIS

List of Principal Officials

April 30, 2022

BOARD OF PARK COMMISSIONERS

John Frankenthal, President

Jay Moffat, Vice President

Pat Lenski, Treasurer

Bre Cullen, Commissioner

Peter Cladis, Commissioner

EXECUTIVE STAFF

Sheavoun Lambillotte, Executive Director

Carl Gorra, Superintendent of Parks and Properties

Christy Powell, Superintendent of Finance and Personnel

Nicole Vickers, Superintendent of Recreation

[illegible]



September 10, 2022

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

The Annual Comprehensive Financial Report of the Geneva Park District for the fiscal year ended April 30, 2022 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 2021-2022, the Park District provided facilities for approximately 24,835 registered recreation program participants, 110,195 fitness center participants, 18,200 miniature golf rounds and 51,709 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 even as the District recovers from the global pandemic that began in mid-March of 2020 which forced the District to close facilities and operations for several months. The District is currently in a recovery period.

The District in 2021, continued to have strong new growth in residential and business properties of \$15 million. The District's financial strength continues to be reflected in the strong bond rating of a AA+ from Standard and Poor's and a A1 rating from Moody's Investor's Service.

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 2021-22, the General and Recreation Funds had a fund balance level of 39% and 34% respectively.

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 2022-23, the District has allocated funds for various major capital improvements. Those improvements include: \$350K for pickleball courts (this project may be deferred if grant funding becomes available for this project); \$415K for the remodel of the Sunset Pool bathhouse; \$125K for the Mill Creek Pool concrete replacement and tile work; \$385K for the Garden Club Park renovation; \$200K for the south bridge repair and new deck overlook at Old Mill Park. Funding for playground replacements of \$450K and vehicles/equipment replacement of \$176K.

HIGHLIGHTS

In light of the impact of COVID-19 on the District's finances in 2021-22, the District reduced the allocation of funds to major capital improvements. All projects completed were for routine maintenance. Funding for playground replacements and vehicles/equipment were deferred due to the financial uncertainty caused by the impact of the pandemic.

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 annual comprehensive financial report for the fiscal year ended April 30, 2021. This was the eleventh 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 Annual Comprehensive Financial Report 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 Annual Comprehensive Financial Report 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 2021, the Geneva Park District received reaccreditation from the Illinois Association of Park Districts and Illinois Park and Recreation Association as an Illinois Distinguished Agency for the 4th cycle in a row. 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 2021, the District was awarded a \$100,000 in funds from 'Rebuild Illinois' for drainage work at Island Park to help water recede faster from flooding.

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).

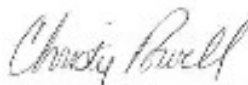
The preparation of the Annual Comprehensive Financial Report was made possible by the dedicated service of Park District staff. While the audit is prepared at one time during the year, it would not be possible without the consistent attention to the procedures and monitoring of accounts by staff.

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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2021

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
- Other Supplementary Information
- Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

September 10, 2022

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Geneva Park District, Illinois, as of and for the year ended April 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Geneva Park District, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises of the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

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, 2022**

This discussion and analysis is intended to be an easily readable overview of the Geneva Park District's (the District) financial activities for the year ended April 30, 2022, 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, which can be found in the introductory section, and the basic financial statements that follow this document.

FINANCIAL HIGHLIGHTS

Total Geneva Park District's net position increased by \$3,499,579, or 8.6 percent.

During the year, government-wide revenues totaled \$12,652,658, while expenses totaled \$9,153,079, resulting in an increase to net position of \$3,499,579.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$11,940,937, an increase of \$1,944,671 in comparison with the prior year. Overall, all nonmajor governmental funds saw an increase in fund balance for the year. The Capital Improvements Fund had an increase in fund balance as projects were scaled back as a result of the financial impact of COVID-19. The General Fund and the Recreation Fund had better than expected surpluses before year-end transfers of unexpended funds to the Capital Improvement Fund.

The General Fund reported an increase this year before transfers to the Capital Improvements Fund of \$1,389,825. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,730,400 or 53.7 percent of total General Fund expenditures. The Recreation Fund reported an increase this year of \$854,775 before transfers to the Capital Improvements Fund. At the end of the current fiscal year committed fund balance for future recreation programs was \$2,060,944 or 43.0 percent of total Recreation Fund expenditures.

The District's total debt decreased by \$1,850,890 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 District as a whole and present a longer-term view of the 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 District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the 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 District's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the 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 District is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the District's property tax base and the condition of the District's infrastructure, is needed to assess the overall health of the District.

Government-Wide Financial Statements - Continued

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 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 District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The 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 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 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 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 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. The combining statements referred to earlier in connection with nonmajor 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 District, assets/deferred outflows exceeded liabilities/deferred inflows by \$44,180,974.

	Net Position	
	4/30/2022	4/30/2021
Current Assets and Other Assets	\$ 23,237,723	18,761,410
Capital Assets	36,272,033	37,399,893
Total Assets	59,509,756	56,161,303
Deferred Outflows	105,606	352,258
Total Assets/Deferred Outflows	59,615,362	56,513,561
Long-Term Debt	2,526,818	4,280,752
Other Liabilities	2,800,235	2,408,751
Total Liabilities	5,327,053	6,689,503
Deferred Inflows	10,107,335	9,142,663
Total Liabilities/Deferred Inflows	15,434,388	15,832,166
Net Position		
Net Investment in Capital Assets	32,360,763	31,637,733
Restricted	1,122,308	989,888
Unrestricted	10,697,903	8,053,774
Total Net Position	44,180,974	40,681,395

A large portion of the District's net position, \$32,360,763 or 73.3 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 District uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the 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, \$1,122,308 or 2.5 percent, of the 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 24.2 percent, or \$10,697,903, represents unrestricted net position and may be used to meet the government's ongoing obligations to residents and creditors.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	4/30/2022	4/30/2021
Revenues		
Program Revenues		
Charges for Services	\$ 3,993,556	1,946,649
Operating Grants/Contributions	494,320	528,505
General Revenues		
Real Estate Taxes	7,764,644	7,698,509
Replacement Taxes	308,857	132,866
Interest Income	12,670	16,052
Other Revenues	78,611	232,809
Total Revenues	12,652,658	10,555,390
Expenses		
General Government	2,840,947	2,847,448
Recreation	6,193,346	5,462,341
Interest on Long-Term Debt	118,786	165,931
Total Expenses	9,153,079	8,475,720
Change in Net Position	3,499,579	2,079,670
Net Position-Beginning	40,681,395	38,601,725
Net Position-Ending	44,180,974	40,681,395

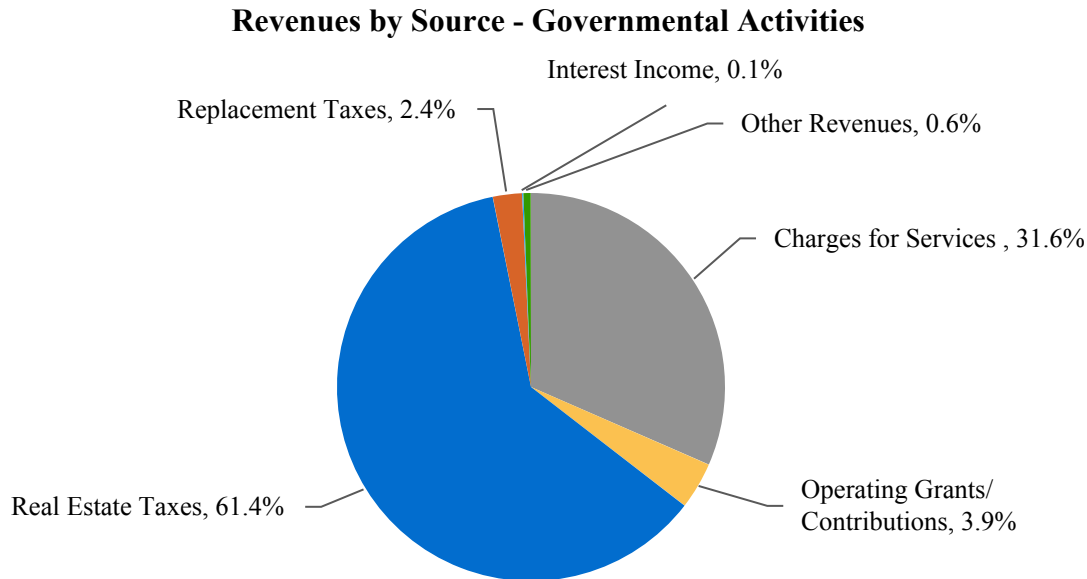
Net position of the District's governmental activities increased by 8.6 percent (\$44,180,974 in 2022 compared to \$40,681,395 in 2021). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$10,697,903 at April 30, 2022.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

Revenues for governmental activities totaled \$12,652,658, while the cost of all governmental functions totaled \$9,153,079. This results in an increase of \$3,499,579. In 2021, revenues of \$10,555,390 exceeded expenses of \$8,475,720 resulting in an increase of \$2,079,670. Tax revenues and charges for services for the year increased as these revenue sources were less impacted by COVID-19 than initially anticipated. Furthermore, recreation expenditures also increased due to the relaxation of COVID-19 restrictions.

The following table graphically depicts the major revenue sources of the 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 District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the 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 District's governmental funds reported combining ending fund balances of \$11,940,937, which is an increase of \$1,944,671, or 19.5 percent from last year's total of \$9,996,266. The increase is attributable to significant increases in charges for services as COVID-19 restrictions eased.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds - Continued

The General Fund reported an increase in fund balance for the year of \$339,825, or 22.8 percent. The increase was due to a combination of increased revenues and decreased expenditures. The General Fund saw an increase in property tax revenue and corporate replacement tax revenue which were \$69,181 and \$74,192 respectively, over budget. In addition, the General Fund saw a decrease in contractual service expenditures, mainly due to unemployment expenditures, and health insurance expenditures coming under budget \$70,963 and \$54,000, as unemployment expense due to COVID-19 and health insurance premiums were less than anticipated.

The Recreation Fund reported an increase in fund balance for the year of \$554,775, or 36.8 percent. The increase was due to a combination of increased revenues and decreased expenditures. The Recreation Fund saw an increase in property tax revenue, corporate replacement tax revenue and charges for services which were \$43,298, \$63,593, and \$74,502 respectively, over budget. Salaries and benefits expenditures and contractual services expenses were under budget \$209,678 and \$149,174 respectively, due to the less than full recovery due to COVID-19. 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, 2022, unassigned fund balance in the General Fund was \$1,730,400, which represents 94.5 percent of the total fund balance of the General Fund while fund balance committed for recreation programs in the Recreation Fund was \$2,060,944, which represents 100.0 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 53.7 percent of total General Fund expenditures and committed fund balance in the Recreation Fund represents approximately 43.0 percent of total Recreation Fund expenditures.

The Capital Improvements Fund reported an increase in fund balance for the year of \$948,016. This was due to \$1,350,000 in transfers from the General and Recreation Funds. In the Capital Improvements Fund at April 30, 2022, the amount assigned for undesignated capital projects totaled \$6,991,022, which represents 100.0 percent of the total fund balance. The assigned/undesignated fund balance in the Capital Improvements Fund represents approximately 765.4 percent of total Capital Projects Fund expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

General Fund actual revenues for the year totaled \$4,612,676, compared to budgeted revenues of \$4,458,000, which is \$154,676 higher than the budgeted amount. This is due in part to revenues for property and replacement taxes being \$69,181 and \$74,192 higher than budgeted, respectively. The General Fund actual expenditures for the year were \$283,369 lower than budgeted (\$3,222,851 actual compared to \$3,506,220 budgeted). Expenditures in all areas were under budget, as the District reduced expenditures to reduce the impact caused by COVID-19.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of April 30, 2022 was \$36,272,033 (net of accumulated depreciation). his investment in capital assets includes land, construction in progress, park and land improvements, buildings and improvements, vehicles, and equipment.

	Capital Assets - Net of Depreciation	
	2022	2021
Land	\$ 20,550,126	20,550,126
Construction in Progress	307,171	—
Park and Land Improvements	2,145,853	2,345,399
Buildings and Improvements	10,512,326	11,083,005
Equipment	2,589,934	3,205,033
Vehicles	166,623	216,330
Total	36,272,033	37,399,893

Additional information on the 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 District had total outstanding debt of \$3,911,270 as compared to \$5,762,160 the previous year, a decrease of 32.1 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2022	2021
General Obligation Park Bonds	\$ 861,270	1,707,160
Alternate Revenue Bonds	3,050,000	4,055,000
Totals	3,911,270	5,762,160

The 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 District is \$46,671,888.

Additional information on the 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 District's elected officials considered many factors when setting the fiscal-year 2023 budget. One of those factors is the economy. District is faced with a similar economic environment as many other local municipalities are faced with, including inflation, and recovering from the financial impact of the global health emergency from COVID-19. The budget is prepared in a conservative matter and in agreement with the goals of the District. The budget for the 2022-23 year, excluding the Capital Improvement Fund, increased 9.16 percent as revenues and expense are anticipated to increase to a more normalized level prior to pre-pandemic. Likewise, the Capital Improvement Fund budget for the 2022-23 year increased 30%.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the 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

Governmental Funds

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, 2022

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Statement of Net Position

April 30, 2022

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 12,898,438
Receivables - Net of Allowances	
Taxes	7,865,030
Other	103,688
Prepays	66
Total Current Assets	<u>20,867,222</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	20,857,297
Depreciable Capital Assets	45,465,900
Accumulated Depreciation	<u>(30,051,164)</u>
Total Noncurrent Assets	36,272,033
Other Assets	
Net Pension Asset - IMRF	<u>2,370,501</u>
Total Noncurrent Assets	<u>38,642,534</u>
Total Assets	<u>59,509,756</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	94,687
Deferred Items - RBP	<u>10,919</u>
Total Deferred Outflows of Resources	<u>105,606</u>
Total Assets and Deferred Outflows of Resources	<u>59,615,362</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 425,139
Accrued Payroll	77,034
Accrued Interest	36,197
Other Payables	559,082
Current Portion of Long-Term Debt	<u>1,702,783</u>
Total Current Liabilities	<u>2,800,235</u>
Noncurrent Liabilities	
Compensated Absences Payable	126,051
Total OPEB Liability - RBP	160,767
Alternate Revenue Source Bonds	<u>2,240,000</u>
Total Noncurrent Liabilities	<u>2,526,818</u>
Total Liabilities	<u>5,327,053</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	7,865,030
Deferred Items - IMRF	2,138,182
Deferred Items - RBP	<u>104,123</u>
Total Deferred Inflows of Resources	<u>10,107,335</u>
Total Liabilities and Deferred Inflows of Resources	<u>15,434,388</u>
NET POSITION	
Net Investment in Capital Assets	32,360,763
Restricted	
Property Tax Levies	
Liability Insurance	100,084
Audit	12,518
IMRF	159,307
Social Security	177,020
Special Recreation	519,558
Debt Service	153,821
Unrestricted	<u>10,697,903</u>
Total Net Position	<u>44,180,974</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, 2022

	Program Revenues				Net
	Charges	Operating	Capital		(Expenses)/
	for	Grants/	Grants/		Revenues and
Expenses	Services	Contributions	Contributions		Changes in
					Net Position
Governmental Activities					
General Government	\$ 2,840,947	152,354	494,320	—	(2,194,273)
Recreation	6,193,346	3,841,202	—	—	(2,352,144)
Interest on Long-Term Debt	118,786	—	—	—	(118,786)
Total Governmental Activities	9,153,079	3,993,556	494,320	—	(4,665,203)
General Revenues					
Taxes					
Property Taxes					
					7,764,644
Intergovernmental - Unrestricted					
Replacement Taxes					
					308,857
Interest					
					12,670
Miscellaneous					
					78,611
					<u>8,164,782</u>
Change in Net Position					
					3,499,579
Net Position - Beginning					
					<u>40,681,395</u>
Net Position - Ending					
					<u><u>44,180,974</u></u>

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

GENEVA PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2022

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2022

	<u>General</u>
ASSETS	
Cash and Investments	\$ 3,131,049
Receivables - Net of Allowances	
Taxes	4,333,653
Accounts	—
Interest	297
Due from Other Funds	—
Prepays	—
	<u> </u>
Total Assets	<u><u>7,464,999</u></u>
LIABILITIES	
Accounts Payable	159,830
Accrued Payroll	32,801
Due to Other Funds	1,050,000
Other Payables	58,231
	<u> </u>
Total Liabilities	<u>1,300,862</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	4,333,653
	<u> </u>
Total Liabilities and Deferred Inflows of Resources	<u>5,634,515</u>
FUND BALANCES	
Nonspendable	—
Restricted	100,084
Committed	—
Assigned	—
Unassigned	1,730,400
	<u> </u>
Total Fund Balances	<u>1,830,484</u>
	<u> </u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>7,464,999</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	Totals
2,989,439	190,018	5,712,476	875,456	12,898,438
1,697,060	868,070	—	966,247	7,865,030
—	—	100,000	—	100,000
357	—	2,858	176	3,688
—	—	1,350,000	—	1,350,000
66	—	—	—	66
4,686,922	1,058,088	7,165,334	1,841,879	22,217,222
103,104	—	154,976	7,229	425,139
44,233	—	—	—	77,034
300,000	—	—	—	1,350,000
481,515	—	19,336	—	559,082
928,852	—	174,312	7,229	2,411,255
1,697,060	868,070	—	966,247	7,865,030
2,625,912	868,070	174,312	973,476	10,276,285
66	—	—	—	66
—	190,018	—	868,403	1,158,505
2,060,944	—	—	—	2,060,944
—	—	6,991,022	—	6,991,022
—	—	—	—	1,730,400
2,061,010	190,018	6,991,022	868,403	11,940,937
4,686,922	1,058,088	7,165,334	1,841,879	22,217,222

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

GENEVA PARK DISTRICT, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

April 30, 2022

Total Governmental Fund Balances	\$ 11,940,937
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.	36,272,033
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(2,043,495)
Deferred Items - RBP	(93,204)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(157,564)
Net Pension Asset - IMRF	2,370,501
Total OPEB Liability - RBP	(160,767)
General Obligation Bonds	(861,270)
Alternate Revenue Source Bonds	(3,050,000)
Accrued Interest Payable	<u>(36,197)</u>
Net Position of Governmental Activities	<u>44,180,974</u>

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

GENEVA PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2022**

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, 2022

	General
Revenues	
Taxes	\$ 4,294,181
Intergovernmental	109,192
Charges for Services	152,354
Grants and Contributions	19,773
Interest	635
Miscellaneous	36,541
Total Revenues	<u>4,612,676</u>
Expenditures	
General Government	2,398,854
Recreation	—
Capital Outlay	260,127
Debt Service	
Principal Retirement	502,500
Interest and Fiscal Charges	61,370
Total Expenditures	<u>3,222,851</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,389,825</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	(1,050,000)
	<u>(1,050,000)</u>
Net Change in Fund Balances	339,825
Fund Balances - Beginning	<u>1,490,659</u>
Fund Balances - Ending	<u><u>1,830,484</u></u>

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

Special Revenue Recreation	Debt Service Bond and Interest	Capital Projects Capital Improvements	Nonmajor	Totals
1,693,298	863,801	—	913,364	7,764,644
93,593	—	—	106,072	308,857
3,841,202	—	—	—	3,993,556
—	—	474,547	—	494,320
1,544	—	7,755	2,736	12,670
12,952	—	29,118	—	78,611
5,642,589	863,801	511,420	1,022,172	12,652,658
—	—	15,843	566,261	2,980,958
4,192,815	—	—	321,634	4,514,449
31,129	—	897,561	39,848	1,228,665
502,500	845,890	—	—	1,850,890
61,370	10,285	—	—	133,025
4,787,814	856,175	913,404	927,743	10,707,987
854,775	7,626	(401,984)	94,429	1,944,671
—	—	1,350,000	—	1,350,000
(300,000)	—	—	—	(1,350,000)
(300,000)	—	1,350,000	—	—
554,775	7,626	948,016	94,429	1,944,671
1,506,235	182,392	6,043,006	773,974	9,996,266
2,061,010	190,018	6,991,022	868,403	11,940,937

The notes to the financial statements are an integral part of the 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, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 1,944,671
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	307,171
Depreciation Expense	(1,435,031)
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(997,487)
Change in Deferred Items - RBP	(44,098)
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.	
Changes in Compensated Absences	36,594
Changes in Net Pension Asset - IMRF	1,769,241
Changes in Total OPEB Liability - RBP	53,389
Retirement of Debt	1,850,890
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	14,239
Changes in Net Position of Governmental Activities	3,499,579

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

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 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.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, 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, 2022

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 personal 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. Funds are organized into one major category: governmental. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is a 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.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

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

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 (Corporate 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.

Notes to the Financial Statements

April 30, 2022

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 or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows 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.

The accounting objectives of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

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/deferred inflow 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, 2022

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. 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.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes.

Prepays

Prepays are valued at cost, which approximates market. The costs 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.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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.

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 fund 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.

Notes to the Financial Statements

April 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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.

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 legislation.

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, 2022

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, 2022

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 (IPDLAF) 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 of Credit Risk

Deposits. At year-end, the carrying amount of the District's deposits totaled \$7,017,724 and the bank balances totaled \$7,602,473.

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

Investment Type	Fair Value	Investment Maturities (in Years)
		Less Than 1
IPDLAF	\$ 14,741	14,741
IMET	5,004,703	5,004,703
Municipal Bonds	861,270	861,270
	5,880,714	5,880,714

Notes to the Financial Statements

April 30, 2022

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration of Credit Risk - Continued

Investments - Continued. The District has the following recurring fair value measurements as of April 30, 2022:

- IPDLAF of \$14,741 are measured using the net asset value per share determined by the pool
- IMET of \$5,004,703 are measured using the net asset value per share determined by the pool
- Municipal Bonds of \$861,270 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.

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, and municipal bonds ratings are rated AAAs by Standard & Poor's.

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. The District's investment policy does not address custodial credit risk for investments. The District's investment in IPDLAF and IMET 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).

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2021 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.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
Capital Improvements	General	\$ 1,050,000
Capital Improvements	Recreation	<u>300,000</u>
		<u>1,350,000</u>

Transfers are used to 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	\$ 1,050,000
Capital Improvements	Recreation	<u>300,000</u>
		<u>1,350,000</u>

Interfund balances result from the time lag between when transactions are recorded in the accounting system and payments between funds are made.

GENEVA PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****April 30, 2022****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	—	307,171	—	307,171
	20,550,126	307,171	—	20,857,297
Depreciable Capital Assets				
Park and Land Improvements	10,968,324	—	—	10,968,324
Buildings and Improvements	23,110,159	—	—	23,110,159
Equipment	10,627,212	—	—	10,627,212
Vehicles	760,205	—	—	760,205
	45,465,900	—	—	45,465,900
Less Accumulated Depreciation				
Park and Land Improvements	8,622,925	199,546	—	8,822,471
Buildings and Improvements	12,027,154	570,679	—	12,597,833
Equipment	7,422,179	615,099	—	8,037,278
Vehicles	543,875	49,707	—	593,582
	28,616,133	1,435,031	—	30,051,164
Total Net Depreciable Capital Assets	16,849,767	(1,435,031)	—	15,414,736
Total Net Capital Assets	37,399,893	(1,127,860)	—	36,272,033

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 417,501
Recreation	1,017,530
	<u>1,435,031</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

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	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Park Bonds of 2021 - Due in annual installments of \$845,890 to \$861,270 plus interest at .70% to .80% through December 15, 2022.	Capital Improvements	\$ 1,707,160	—	845,890	861,270

Alternate Revenue Source Bonds

Alternate revenue bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
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% to 3.20% through December 15, 2026.	Recreation	\$ 4,055,000	—	1,005,000	3,050,000

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

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	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 194,158	36,594	73,188	157,564	31,513
Total OPEB Liability - RBP	214,156	—	53,389	160,767	—
General Obligation Bonds	1,707,160	—	845,890	861,270	861,270
Alternate Revenue Source Bonds	4,055,000	—	1,005,000	3,050,000	810,000
	6,170,474	36,594	1,977,467	4,229,601	1,702,783

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

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities			
	General Obligation Bonds		Alternate Revenue Source Bonds	
	Principal	Interest	Principal	Interest
2023	\$ 861,270	6,890	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	861,270	6,890	3,050,000	239,860

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

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 - 2020	<u>\$ 1,623,370,011</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	46,671,888
Amount of Debt Applicable to Limit	<u>861,270</u>
Legal Debt Margin	<u>45,810,618</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	9,334,378
Amount of Debt Applicable to Debt Limit	<u>861,270</u>
Non-Referendum Legal Debt Margin	<u>8,473,108</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2022:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 36,272,033
Less Capital Related Debt:	
General Obligation (ARS) Refunding Bonds of 2014	(3,050,000)
General Obligation Limited Tax Park Bonds of 2021	<u>(861,270)</u>
Net Investment in Capital Assets	<u>32,360,763</u>

FUND BALANCE CLASSIFICATIONS

In the governmental fund 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.

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 The Honorable President 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.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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 unrestricted fund balance equal to 20% of annual budgeted operating expenditures.

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 Improvements	Nonmajor	Totals
Fund Balances						
Nonspendable						
Prepays	\$ —	66	—	—	—	66
Restricted						
Property Tax Levies						
Liability Insurance	100,084	—	—	—	—	100,084
Audit	—	—	—	—	12,518	12,518
IMRF	—	—	—	—	159,307	159,307
Social Security	—	—	—	—	177,020	177,020
Special Recreation	—	—	—	—	519,558	519,558
Debt Service	—	—	190,018	—	—	190,018
	100,084	—	190,018	—	868,403	1,158,505
Committed - Recreation						
Programs and Facilities	—	2,060,944	—	—	—	2,060,944
Assigned						
Capital Improvements	—	—	—	6,991,022	—	6,991,022
Unassigned	1,730,400	—	—	—	—	1,730,400
Total Fund Balances	1,830,484	2,061,010	190,018	6,991,022	868,403	11,940,937

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to 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.

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) Property/Casualty Program, 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', employment practices liability 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 January 1, 2022 to January 1, 2023:

Coverage	Member Deductible	PDRMA Self- Insured Retention	Limits
PROPERTY			
Property/Bldg/Contents			
All Losses Per Occurrence	\$1,000	\$1,000,000	\$1,000,000,000/All Members
Flood/Except Zones A & V	\$1,000	\$1,000,000	\$100,000,000/Occurrence/Annual Aggregate
Flood, Zones A & V	\$1,000	\$1,000,000	\$50,000,000/Occurrence/Annual Aggregate
Earthquake Shock	\$1,000	\$100,000	\$100,000,000/Occurrence/Annual Aggregate
Auto Physical Damage			
Comprehensive and Collision	\$1,000	\$1,000,000	Included
Course of Construction	\$1,000	Included	\$25,000,000
Tax Revenue Interruption	\$1,000	\$1,000,000	\$3,000,000/Reported Values
			\$1,000,000/Non-Reported Values
Business Interruption, Rental Income	\$1,000		\$100,000,000/Reported Values
			\$500,000/\$2,500,000/Non-Reported Values
Off Premises Service Interruption	24 Hours	N/A	25000000
Boiler and Machinery			\$100,000,000 Equipment Breakdown
Property Damage	\$1,000	\$9,000	Property Damage - Included
Business Income	48 Hours	N/A	Included
Fidelity and Crime	\$1,000	\$24,000	\$2,000,000/Occurrence
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/Occurrence
Blanket Bond	\$1,000	\$24,000	\$2,000,000/Occurrence

GENEVA PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****April 30, 2022****NOTE 4 - OTHER INFORMATION - Continued****RISK MANAGEMENT - Continued****Park District Risk Management Agency (PDRMA) - Continued****Property and Casualty Program - Continued**

Coverage	Member Deductible	PDRMA Self- Insured Retention	Limits
WORKERS COMPENSATION			
Employers Liability	N/A	\$500,000	Statutory
		\$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 Motorists	None	\$500,000	\$1,000,000/Occurrence
Communicable Disease	\$1,000/\$5,000	\$5,000,000	\$250,000/Claim/Aggregate;
			\$5,000,000 Aggregate All Members
POLLUTION LIABILITY			
Liability - Third Party	None	\$25,000	\$5,000,000/Occurrence
Property - First Party	\$1,000	\$24,000	\$30,000,000 3 Year Aggregate
OUTBREAK EXPENSE			\$1,000,000 Aggregate Policy Limit
Outbreak Suspension	24 Hours	N/A	\$5,000/\$25,000/Day All Locations
			\$150,000/\$500,000 Aggregate
Workplace Violence Suspension	24 Hours	N/A	\$15,000/Day All Locations 5 Day Maximum
Fungus Suspension	24 Hours	N/A	\$15,000/Day All Locations 5 Day Maximum

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Property and Casualty Program - Continued

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
INFORMATION SECURITY AND PRIVACY INSURANCE WITH ELECTRONIC MEDIA			
LIABILITY COVERAGE			
Breach Response	1000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Business Interruption	8 Hours	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Business Interruption due to			
System Failure	8 Hours	\$100,000	\$250,000/Occurrence/Annual Aggregate
Dependent Business Loss	8 Hours	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Liability	1000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
eCrime	1000	\$100,000	\$50,000/Occurrence/Annual Aggregate
Criminal Reward	1000	\$100,000	\$50,000/Occurrence/Annual Aggregate
VOLUNTEER MEDICAL ACCIDENT			
Volunteer Medical Accident	None	\$5,000	\$5,000 Medical Expense Excess of any other
			Collectible Insurance
UNDERGROUND STORAGE TANK LIABILITY			
Underground Storage Tank Liability	None	N/A	\$10,000, Follows Illinois Leaking
			Underground Tank Fund
UNEMPLOYMENT COMPENSATION			
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, 2022

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 the 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 Property/Casualty Program balance sheet at December 31, 2021 and the statement of revenues and expenses for the period ending December 31, 2021. The District's portion of the overall equity of the pool is 0.582% or \$332,498.

Assets	\$ 77,156,496
Deferred Outflows of Resources - Pension	871,829
Liabilities	19,465,811
Deferred Inflows of Resources - Pension	1,466,716
Total Net Position	57,095,798
Operating Revenues	17,390,850
Nonoperating Revenues	2,635,445
Expenditures	19,688,616

Since 96.36% 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 \$300,000. Until January 1, 2001 the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Health Program - Continued

Members can choose to provide any combination of coverages available to their employees, and pay premiums accordingly.

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 PDRMA Health Program is governed by a contract and by-laws that have been adopted by a 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 PDRMA 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 Health Program balance sheet at December 31, 2021 and the statement of revenues and expenses for the period ending December 31, 2021.

Assets	\$ 30,099,639
Deferred Outflows of Resources - Pension	373,641
Liabilities	4,502,442
Deferred Inflows of Resources - Pension	628,592
Total Net Position	25,342,246
Operating Revenues	32,172,095
Nonoperating Revenues	58,241
Expenditures	31,205,267

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.

CONTINGENT LIABILITIES

Litigation

The District is currently not involved in any lawsuits.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES - Continued

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.

Financial Impact from COVID-19

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the District's operations and financial position cannot be determined.

JOINT VENTURE

Special Recreation Association

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 \$260,320 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.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. 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.

Notes to the Financial Statements

April 30, 2022

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions

Plan Administration. All hired in positions that meet 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).

All three IMRF benefit plans have two tiers. 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.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Membership. As of December 31, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	35
Inactive Plan Members Entitled to but not yet Receiving Benefits	113
Active Plan Members	<u>59</u>
Total	<u><u>207</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% 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, 2022, the District's contribution was 8.99% of covered payroll.

Net Pension (Asset). The District's net pension (asset) was measured as of December 31, 2021. The total pension liability used to calculate the net pension (asset) 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, 2021, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.25%
Inflation	2.25%

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

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. For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	-0.85%
Domestic Equities	37.00%	2.85%
International Equities	18.00%	3.85%
Real Estate	9.00%	4.05%
Blended	7.00%	0.70% - 4.80%
Cash and Cash Equivalents	1.00%	-1.45%

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as 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/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the District calculated using the discount rate as well as what the District's net pension liability/(asset) 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:

	Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ (717,504)	(2,370,501)	(3,647,578)

GENEVA PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****April 30, 2022****NOTE 4 - OTHER INFORMATION - Continued****EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Changes in the Net Pension Asset**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Asset (A) - (B)
Balances at December 31, 2020	\$ 12,921,206	13,522,466	(601,260)
Changes for the Year:			
Service Cost	256,733	—	256,733
Interest on the Total Pension Liability	922,309	—	922,309
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	(338,458)	—	(338,458)
Changes of Assumptions	—	—	—
Contributions - Employer	—	271,244	(271,244)
Contributions - Employees	—	138,425	(138,425)
Net Investment Income	—	2,232,847	(2,232,847)
Benefit Payments, Including Refunds of Employee Contributions	(656,130)	(656,130)	—
Other (Net Transfer)	—	(32,691)	32,691
Net Changes	184,454	1,953,695	(1,769,241)
Balances at December 31, 2021	13,105,660	15,476,161	(2,370,501)

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

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

For the year ended April 30, 2022, the District recognized pension revenue of \$526,665. At April 30, 2022, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 20,261	(384,046)	(363,785)
Change in Assumptions	8,656	(65,763)	(57,107)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(1,688,373)	(1,688,373)
Total Pension Expense to be Recognized in Future Periods	28,917	(2,138,182)	(2,109,265)
Pension Contributions Made Subsequent to the Measurement Date	65,770	—	65,770
Total Deferred Amounts Related to IMRF	94,687	(2,138,182)	(2,043,495)

\$65,770 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, 2023. 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 (Inflows) of Resources
2023	\$ (563,583)
2024	(826,423)
2025	(466,740)
2026	(252,519)
2027	—
Thereafter	—
Total	(2,109,265)

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The District's defined benefit OPEB plan, Retiree Benefit Plan (RBP), provides OPEB for all permanent full-time general 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, 2021, 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	34
Active Plan Members	<u>36</u>
Total	<u>72</u>

Total OPEB Liability

The District's total OPEB liability was measured as of September 30, 2021, and was determined by an actuarial valuation as of April 30, 2022.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued.

Inflation	2.25%
Salary Increases	2.89% to 9.85%
Discount Rate	2.26%
Healthcare Cost Trend Rates	6.00% graded to 4.50% over 15 years for Medical and 7.00% graded to 4.50% over 17 years for Prescription drug
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based on 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 underlying tables with the generational projection to the ages of participants as of the measurement date reasonably reflect the mortality experience of the Plan as of the measurement date. These mortality tables were then adjusted to future years using the generational projection to reflect future mortality improvement between the measurement date and those years.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at April 30, 2021	<u>\$ 214,156</u>
Changes for the Year:	
Service Cost	14,980
Interest on the Total OPEB Liability	4,868
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(50,370)
Changes of Assumptions or Other Inputs	(5,076)
Benefit Payments	(17,791)
Other Changes	—
Net Changes	<u>(53,389)</u>
Balance at April 30, 2022	<u>160,767</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

The discount rate used to measure the total pension liability was 2.26%, while the prior valuation used 2.21%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.26%)	Current Discount Rate (2.26%)	1% Increase (3.26%)
Total OPEB Liability	\$ 170,059	160,767	151,575

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

The following presents the total OPEB liability, calculated using the Healthcare Trend Rates, 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	\$ 145,956	160,767	178,448

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2022

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, 2022, the District recognized OPEB expense of \$8,500. At April 30, 2022, 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	\$ 10,919	(21,016)	(10,097)
Change in Assumptions	—	—	—
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(83,107)	(83,107)
Total Pension Expense to be Recognized in Future Periods	10,919	(104,123)	(93,204)
Contributions Made Subsequent to the Measurement Date	—	—	—
Total Deferred Amounts Related to OPEB	10,919	(104,123)	(93,204)

There are no employer contributions made subsequent to the measurement date. 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 (Inflows) of Resources
2023	\$ (11,348)
2024	(11,348)
2025	(11,348)
2026	(11,348)
2027	(11,348)
Thereafter	(36,464)
Total	(93,204)

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 Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefit Plan
- Budgetary Comparison Schedules
General Fund
Recreation - Special Revenue Fund

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 Schedule of Employer Contributions April 30, 2022

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%
2020	234,501	234,501	—	2,825,725	8.30%
2021	277,355	277,355	—	2,782,829	9.97%
2022	245,089	245,089	—	2,725,504	8.99%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

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****Schedule of Changes in the Employer's Net Pension Liability/(Asset)****April 30, 2022**

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

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

12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
284,075	285,300	261,898	283,689	280,880	256,733
741,991	803,494	791,285	873,330	917,382	922,309
102,846	(541,591)	482,284	36,489	(297,098)	(338,458)
(14,695)	(328,706)	375,132	—	(139,443)	—
(267,146)	(348,844)	(390,332)	(461,722)	(707,248)	(656,130)
847,071	(130,347)	1,520,267	731,786	54,473	184,454
9,897,956	10,745,027	10,614,680	12,134,947	12,866,733	12,921,206
10,745,027	10,614,680	12,134,947	12,866,733	12,921,206	13,105,660
291,477	270,553	286,997	210,678	272,785	271,244
123,511	118,811	123,943	125,745	123,123	138,425
575,356	1,521,884	(497,002)	1,886,365	1,662,363	2,232,847
(267,146)	(348,844)	(390,332)	(461,722)	(707,248)	(656,130)
58,447	(160,164)	231,392	7,301	152,323	(32,691)
781,645	1,402,240	(245,002)	1,768,367	1,503,346	1,953,695
8,311,870	9,093,515	10,495,755	10,250,753	12,019,120	13,522,466
9,093,515	10,495,755	10,250,753	12,019,120	13,522,466	15,476,161
1,651,512	118,925	1,884,194	847,613	(601,260)	(2,370,501)
84.63%	98.88%	84.47%	93.41%	104.65 %	118.09 %
2,747,985	2,665,842	2,754,288	2,794,853	2,736,062	2,723,332
60.10%	4.46%	68.41%	30.33%	(21.98%)	(87.04%)

GENEVA PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2022

	4/30/2019	4/30/2020	4/30/2021	4/30/2022
Total OPEB Liability				
Service Cost	\$ 12,275	11,554	15,291	14,980
Interest	9,304	10,617	5,745	4,868
Changes in Benefit Terms	—	—	—	—
Differences Between Expected and Actual Experience	—	(66,275)	11,669	(50,370)
Change of Assumptions or Other Inputs	(8,946)	15,293	(13,219)	(5,076)
Benefit Payments	(13,058)	(13,971)	(11,981)	(17,791)
Other Changes	—	—	—	—
Net Change in Total OPEB Liability	(425)	(42,782)	7,505	(53,389)
Total OPEB Liability - Beginning	249,858	249,433	206,651	214,156
Total OPEB Liability - Ending	249,433	206,651	214,156	160,767
Covered-Employee Payroll	\$ 2,180,960	2,157,360	2,013,158	1,995,579
Total OPEB Liability as a Percentage of Covered-Employee Payroll	11.44%	9.58%	10.64%	8.06%

Notes:

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

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2019 through 2022.

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, 2022

	Budget		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 4,225,000	4,225,000	4,294,181
Intergovernmental			
Replacement Taxes	35,000	35,000	109,192
Charges for Services	91,500	91,500	152,354
Grants and Contributions	11,000	11,000	19,773
Interest	6,750	6,750	635
Miscellaneous	88,750	88,750	36,541
Total Revenues	4,458,000	4,458,000	4,612,676
Expenditures			
General Government			
Salaries and Benefits	1,700,500	1,700,500	1,622,613
Contractual Services	797,400	797,400	630,416
Commodities	108,750	108,750	106,393
Repairs	54,600	54,600	39,432
Capital Outlay	281,100	281,100	260,127
Debt Service			
Principal Retirement	563,870	563,870	502,500
Interest and Fiscal Charges	—	—	61,370
Total Expenditures	3,506,220	3,506,220	3,222,851
Excess (Deficiency) of Revenues Over (Under) Expenditures	951,780	951,780	1,389,825
Other Financing (Uses)			
Transfers Out	(951,780)	(951,780)	(1,050,000)
Net Change In Fund Balance	—	—	339,825
Fund Balance - Beginning			1,490,659
Fund Balance - Ending			1,830,484

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, 2022

	Budget		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 1,650,000	1,650,000	1,693,298
Intergovernmental			
Replacement Taxes	30,000	30,000	93,593
Charges for Services	3,766,700	3,766,700	3,841,202
Grants and Contributions	7,000	7,000	—
Interest	8,100	8,100	1,544
Miscellaneous	31,350	31,350	12,952
Total Revenues	5,493,150	5,493,150	5,642,589
Expenditures			
Recreation			
Salaries and Benefits	2,567,100	2,567,100	2,357,422
Contractual Services	1,699,590	1,699,590	1,550,416
Commodities	253,220	253,220	216,497
Repairs	78,300	78,300	68,480
Capital Outlay	108,625	108,625	31,129
Debt Service			
Principal Retirement	399,605	399,605	502,500
Interest and Fiscal Charges	164,265	164,265	61,370
Total Expenditures	5,270,705	5,270,705	4,787,814
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	222,445	222,445	854,775
Other Financing (Uses)			
Transfers Out	(223,445)	(223,445)	(300,000)
Net Change in Fund Balance	(1,000)	(1,000)	554,775
Fund Balance - Beginning			1,506,235
Fund Balance - Ending			2,061,010

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

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than capital projects 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.

INDIVIDUAL FUND DESCRIPTIONS

DEBT SERVICE FUND

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 FUND

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

Capital Improvements 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, 2022

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 856,175	856,175	863,801
Expenditures			
Debt Service			
Principal Retirement	856,175	856,175	845,890
Interest and Fiscal Charges	—	—	10,285
Total Expenditures	856,175	856,175	856,175
Net Change in Fund Balance	—	—	7,626
Fund Balance - Beginning			182,392
Fund Balance - Ending			190,018

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, 2022**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Grants and Contributions	\$ 1,420,000	1,420,000	474,547
Interest	10,200	10,200	7,755
Miscellaneous	76,000	76,000	29,118
Total Revenues	1,506,200	1,506,200	511,420
Expenditures			
General Government			
Contractual Services	25,000	25,000	15,843
Capital Outlay			
Capital Projects Expenditures	2,651,111	2,651,111	897,561
Total Expenditures	2,676,111	2,676,111	913,404
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,169,911)	(1,169,911)	(401,984)
Other Financing Sources			
Transfers In	800,000	800,000	1,350,000
Net Change in Fund Balance	(369,911)	(369,911)	948,016
Fund Balance - Beginning			6,043,006
Fund Balance - Ending			6,991,022

GENEVA PARK DISTRICT, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet****April 30, 2022**

	Special Revenue Funds				
	Audit	Illinois Municipal Retirement	Social Security	Special Recreation	Totals
ASSETS					
Cash and Investments	\$ 12,518	159,241	176,910	526,787	875,456
Receivables - Net of Allowances					
Property Taxes	10,603	262,128	271,774	421,742	966,247
Interest	—	66	110	—	176
Total Assets	23,121	421,435	448,794	948,529	1,841,879
LIABILITIES					
Accounts Payable	—	—	—	7,229	7,229
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	10,603	262,128	271,774	421,742	966,247
Total Liabilities and Deferred Inflows of Resources	10,603	262,128	271,774	428,971	973,476
FUND BALANCES					
Restricted	12,518	159,307	177,020	519,558	868,403
Total Liabilities, Deferred Inflows of Resources and Fund Balances	23,121	421,435	448,794	948,529	1,841,879

GENEVA PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2022

	Special Revenue Funds				
	Audit	Illinois Municipal Retirement	Social Security	Special Recreation	Totals
Revenues					
Taxes	\$ 7,299	209,692	270,823	425,550	913,364
Intergovernmental	9,359	56,156	40,557	—	106,072
Interest	—	1,026	1,710	—	2,736
Total Revenues	16,658	266,874	313,090	425,550	1,022,172
Expenditures					
General Government	13,450	245,089	307,722	—	566,261
Recreation	—	—	—	321,634	321,634
Capital Outlay	—	—	—	39,848	39,848
Total Expenditures	13,450	245,089	307,722	361,482	927,743
Net Change in Fund Balances	3,208	21,785	5,368	64,068	94,429
Fund Balances - Beginning	9,310	137,522	171,652	455,490	773,974
Fund Balances - Ending	12,518	159,307	177,020	519,558	868,403

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, 2022**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 6,450	6,450	7,299
Intergovernmental			
Replacement Taxes	3,000	3,000	9,359
Total Revenues	9,450	9,450	16,658
Expenditures			
General Government			
Contractual Services	13,450	13,450	13,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	3,208
Other Financing Sources			
Transfers In	4,000	4,000	—
Net Change in Fund Balance	—	—	3,208
Fund Balance - Beginning			9,310
Fund Balance - Ending			12,518

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, 2022**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 205,500	205,500	209,692
Intergovernmental			
Replacement Taxes	18,000	18,000	56,156
Interest	1,500	1,500	1,026
Total Revenues	225,000	225,000	266,874
Expenditures			
General Government			
Employer's Contributions (IMRF)	300,000	300,000	245,089
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,000)	(75,000)	21,785
Other Financing Sources			
Transfers In	75,000	75,000	—
Net Change in Fund Balance	—	—	21,785
Fund Balance - Beginning			137,522
Fund Balance - Ending			159,307

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, 2022**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 264,500	264,500	270,823
Intergovernmental			
Replacement Taxes	13,000	13,000	40,557
Interest	2,500	2,500	1,710
Total Revenues	280,000	280,000	313,090
Expenditures			
General Government			
Employer's Social Security (F.I.C.A.)	330,000	330,000	307,722
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(50,000)	5,368
Other Financing Sources			
Transfers In	50,000	50,000	—
Net Change in Fund Balance	—	—	5,368
Fund Balance - Beginning			171,652
Fund Balance - Ending			177,020

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, 2022**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 426,000	426,000	425,550
Expenditures			
Recreation			
Inclusion Services	55,000	55,000	61,314
Joint Recreation Programs for the Handicapped	260,320	260,320	260,320
Capital Outlay			
Structural Improvements	110,680	110,680	39,848
Total Expenditures	426,000	426,000	361,482
Net Change in Fund Balance	—	—	64,068
Fund Balance - Beginning			455,490
Fund Balance - Ending			519,558

SUPPLEMENTAL SCHEDULES

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2021

April 30, 2022

Date of Issue	February 26, 2021
Date of Maturity	December 15, 2022
Authorized Issue	\$1,707,160
Interest Rates	.70% - .80%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Geneva Park District, Kane County, Illinois

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2023	\$ 861,270	6,890	868,160

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation (Alternate Revenue Source) Refunding Bonds of 2014

April 30, 2022

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 LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
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
	3,050,000	239,860	3,289,860

STATISTICAL SECTION (Unaudited)

This part of the annual comprehensive 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 government'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, 2022 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* April 30, 2022 (Unaudited)

	2013	2014	2015
Governmental Activities			
Net Investment in Capital Assets	\$ 15,128,304	17,748,708	19,617,286
Restricted	315,811	344,580	338,729
Unrestricted	6,652,262	6,869,107	7,398,867
Total Governmental Activities Net Position	22,096,377	24,962,395	27,354,882

* Accrual Basis of Accounting

Data Source: District Records

2016	2017	2018	2019	2020	2021	2022
21,905,404	24,665,070	28,619,981	29,888,942	31,496,758	31,637,733	32,360,763
415,196	492,730	535,261	738,427	1,097,700	989,888	1,122,308
6,073,128	5,547,990	5,957,678	6,606,362	6,007,267	8,053,774	10,697,903
28,393,728	30,705,790	35,112,920	37,233,731	38,601,725	40,681,395	44,180,974

GENEVA PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* April 30, 2022 (Unaudited)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities										
General Government	\$ 3,654,868	3,921,979	3,688,728	3,855,703	3,204,505	3,491,405	3,095,469	3,937,877	2,847,448	2,840,947
Recreation	5,450,277	5,439,905	5,565,603	6,602,197	6,671,044	6,485,932	6,914,172	6,685,111	5,462,341	6,193,346
Interest on Long-Term Debt	674,373	708,219	572,325	452,426	392,880	327,469	249,512	209,477	165,931	118,786
Total Governmental Activities Expenses	9,779,518	10,070,103	9,826,656	10,910,326	10,268,429	10,304,806	10,259,153	10,832,465	8,475,720	9,153,079
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	65,549	68,816	75,714	87,229	88,830	82,253	95,839	93,112	39,949	152,354
Recreation	4,337,785	4,290,240	4,208,461	4,238,283	4,314,380	4,331,404	4,537,603	3,924,518	1,906,700	3,841,202
Operating Grants/Contributions	100,769	1,024,748	159,437	298,397	239,432	2,076,224	170,275	162,720	528,505	494,320
Total Governmental Activities										
Program Revenues	4,504,103	5,383,804	4,443,612	4,623,909	4,642,642	6,489,881	4,803,717	4,180,350	2,475,154	4,487,876
Net (Expenses) Revenues										
Governmental Activities	(5,275,415)	(4,686,299)	(5,383,044)	(6,286,417)	(5,625,787)	(3,814,925)	(5,455,436)	(6,652,115)	(6,000,566)	(4,665,203)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	7,066,658	7,289,782	7,454,940	7,592,796	7,681,121	7,821,849	7,340,691	7,507,688	7,698,509	7,764,644
Replacement Taxes	107,073	122,537	119,556	106,478	127,245	118,356	107,036	140,917	132,866	308,857
Interest Income	37,784	34,650	43,160	59,078	60,963	116,528	215,844	235,467	16,052	12,670
Miscellaneous	117,351	105,348	157,875	150,289	68,520	165,322	162,534	136,037	232,809	78,611
Total Governmental Activities	7,328,866	7,552,317	7,775,531	7,908,641	7,937,849	8,222,055	7,826,105	8,020,109	8,080,236	8,164,782
Changes in Net Position										
Governmental Activities	2,053,451	2,866,018	2,392,487	1,622,224	2,312,062	4,407,130	2,370,669	1,367,994	2,079,670	3,499,579

* Accrual Basis of Accounting
Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2022 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS**Fund Balances of Governmental Funds - Last Ten Fiscal Years***
April 30, 2022 (Unaudited)

	2013	2014	2015	2016
General Fund				
Nonspendable	\$ 1,180	150	—	—
Restricted	64,657	66,196	63,951	64,108
Unassigned	859,717	1,015,024	959,652	954,896
Total General Fund	925,554	1,081,370	1,023,603	1,019,004
All Other Governmental Funds				
Nonspendable	3,898	215	56	2,529
Restricted	360,166	399,391	408,370	489,948
Committed	1,458,484	2,104,820	1,526,726	1,444,549
Assigned	5,456,277	4,046,108	5,448,848	5,067,435
Total All Other Governmental Funds	7,278,825	6,550,534	7,384,000	7,004,461
Total Governmental Funds	8,204,379	7,631,904	8,407,603	8,023,465

* Modified Accrual Basis of Accounting

Data Source: District Records

2017	2018	2019	2020	2021	2022
—	—	—	300	—	—
58,247	60,362	51,046	83,958	83,958	100,084
1,011,293	1,072,239	1,220,590	1,218,027	1,406,701	1,730,400
1,069,540	1,132,601	1,271,636	1,302,285	1,490,659	1,830,484
3,652	7,060	12,540	243	183	66
552,103	571,516	764,535	1,076,974	956,366	1,058,421
1,481,223	1,613,658	1,776,818	1,785,884	1,506,052	2,060,944
6,059,572	4,634,537	5,047,265	4,519,046	6,043,006	6,991,022
8,096,550	6,826,771	7,601,158	7,382,147	8,505,607	10,110,453
9,166,090	7,959,372	8,872,794	8,684,432	9,996,266	11,940,937

GENEVA PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years* April 30, 2022 (Unaudited)

	2013	2014	2015
Revenues			
Taxes	\$ 7,066,658	7,289,782	7,454,940
Intergovernmental	107,073	122,537	119,556
Grants and Contributions	100,769	533,667	159,437
Charges for Services	4,403,334	4,359,056	4,284,175
Interest	37,784	34,650	43,160
Miscellaneous	117,351	105,348	157,875
Total Revenues	11,832,969	12,445,040	12,219,143
Expenditures			
General Government	2,601,178	2,688,068	2,684,073
Recreation	4,552,798	4,518,268	4,589,693
Capital Outlay	1,561,326	2,117,459	1,952,317
Debt Service			
Principal Retirement	2,783,729	2,985,501	3,166,867
Interest and Fiscal Charges	901,021	708,219	560,535
Total Expenditures	12,400,052	13,017,515	12,953,485
Excess (Deficiency) of Revenues Over (Under) Expenditures	(567,083)	(572,475)	(734,342)
Other Financing Sources (Uses)			
Disposal of Capital Asset	—	—	31,871
Debt Issuance	8,043,000	—	9,364,960
Premium on Debt Issuance	274,835	—	141,629
Payment to Escrow Agent	(6,678,187)	—	(8,028,419)
Transfers In	866,000	115,000	933,394
Transfers Out	(866,000)	(115,000)	(933,394)
	1,639,648	—	1,510,041
Net Change in Fund Balances	1,072,565	(572,475)	775,699
Debt Service as a Percentage of Noncapital Expenditures	32.24%	32.98%	32.10%

* Modified Accrual Basis of Accounting

Data Source: District Records

2016	2017	2018	2019	2020	2021	2022
7,592,796	7,681,121	7,821,849	7,340,691	7,507,688	7,698,509	7,764,644
106,478	127,245	118,356	107,036	140,917	132,866	308,857
298,397	239,432	395,588	170,275	162,720	528,505	494,320
4,325,512	4,403,210	4,413,657	4,633,442	4,017,630	1,946,649	3,993,556
59,078	60,963	116,528	215,844	235,467	16,052	12,670
150,289	68,520	165,322	162,534	136,037	232,809	78,611
12,532,550	12,580,491	13,031,300	12,629,822	12,200,459	10,555,390	12,652,658
2,817,625	2,768,639	2,777,088	2,848,865	2,867,866	2,822,475	2,980,958
4,713,606	4,769,265	4,735,128	4,831,104	4,854,104	3,523,125	4,514,449
1,601,424	1,640,307	2,849,785	2,550,539	2,548,062	2,567,317	1,228,665
3,344,715	3,462,551	3,548,548	2,822,742	1,925,435	1,893,340	1,850,890
452,426	392,880	327,469	268,975	223,399	178,727	133,025
12,929,796	13,033,642	14,238,018	13,322,225	12,418,866	10,984,984	10,707,987
(397,246)	(453,151)	(1,206,718)	(692,403)	(218,407)	(429,594)	1,944,671
13,108	32,931	—	7,050	30,045	34,268	—
—	1,562,845	—	1,598,775	—	1,707,160	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
696,000	743,713	799,653	846,000	1,346,000	1,000,000	1,350,000
(696,000)	(743,713)	(799,653)	(846,000)	(1,346,000)	(1,000,000)	(1,350,000)
13,108	1,595,776	—	1,605,825	30,045	1,741,428	—
(384,138)	1,142,625	(1,206,718)	913,422	(188,362)	1,311,834	1,944,671
31.13%	31.35%	35.66%	26.18%	19.10%	21.76%	19.07%

GENEVA PARK DISTRICT, ILLINOIS**Equalized Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
April 30, 2022 (Unaudited)**

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Totals
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
2020	1,173,320,071	269,197,719	123,869,685	1,566,387,475
2021	1,191,874,307	268,814,112	124,755,959	1,585,444,378
2022	1,216,779,158	266,086,776	130,679,595	1,613,545,529

(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

						Ratio of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
Railroad	Farms	Total Assessed Value	Estimated Actual Value				
\$ 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
1,853,124	7,590,057	1,575,830,656	4,727,491,968		33.33		0.4798
2,016,390	7,478,701	1,594,939,469	4,784,818,407		33.33		0.4837
2,098,452	7,726,030	1,623,370,011	4,870,110,033		33.33		0.4788

GENEVA PARK DISTRICT, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years April 30, 2022 (Unaudited)

Name of District	Fiscal Year Levy Year	2013 2011	2014 2012	2015 2013	2016 2014
Geneva Park District					
General Fund		0.2226	0.2413	0.2589	0.2607
Special Revenue Funds		0.1631	0.1739	0.1825	0.1878
Bond and Interest Fund		0.1091	0.1113	0.1181	0.1182
Totals		0.4948	0.5265	0.5595	0.5667
Kane County		0.3990	0.4336	0.4622	0.4684
Kane County Forest Preserve		0.2609	0.2710	0.3038	0.3126
City of Batavia		0.6720	0.6959	0.7318	0.7153
City of Geneva		0.6463	0.6783	0.7262	0.7459
School District #304		5.7335	6.1030	6.4451	6.5805
Waubensee Community College		0.4710	0.5312	0.5806	0.5954
Batavia Library		0.3289	0.3530	0.3761	0.3927
Geneva Library		0.3162	0.3129	0.3481	0.3540
Geneva Township		0.0457	0.0475	0.0504	0.0514
Geneva Township Road		0.0232	—	0.0252	0.0257
Totals		8.8967	9.4264	10.0495	10.2419
Total Representative Tax Rate		9.3915	9.9529	10.6090	10.8086

Data Source: Kane County Collector

2017 2015	2018 2016	2019 2017	2020 2018	2021 2019	2022 2020
0.2597	0.2490	0.2488	0.2453	0.2490	0.2538
0.1837	0.1734	0.1828	0.1817	0.1817	0.0533
0.1165	0.1105	0.0536	0.0528	0.0530	0.1717
0.5599	0.5329	0.4852	0.4798	0.4837	0.4788
0.4479	0.4201	0.4025	0.3877	0.3739	0.3618
0.2944	0.2253	0.1658	0.1607	0.1549	0.1477
0.6955	0.6970	0.7428	0.7336	0.7390	0.7370
0.7479	0.7086	0.6054	0.5632	0.5669	0.5315
6.4700	6.0756	6.0381	5.9690	5.9941	6.0178
0.5875	0.5607	0.5533	0.5414	0.5377	0.4287
0.3854	0.3689	0.3701	0.4401	0.4387	0.4361
0.3504	0.3341	0.4362	0.4365	0.4389	0.4336
0.0511	0.0487	0.0486	0.0482	0.0485	0.0490
0.0255	0.0243	0.0249	0.0239	0.0241	0.0243
10.0556	9.4633	9.3877	9.3043	9.3167	9.1675
10.6155	9.9962	9.8729	9.7841	9.8004	9.6463

GENEVA PARK DISTRICT, ILLINOIS

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2022 (Unaudited)**

Taxpayer	Type of Business	2022				2013			
		Taxable Assessed		Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed		Rank	Percentage of Total District Taxable Assessed Value
		Value				Value			
LPF/Geneva Commons, LLP	Commercial	\$ 31,105,039		1	1.92%	\$ 28,428,312		1	1.98%
Vista Investments Inc.	Industrial	9,511,752		2	0.59%	5,318,613		8	0.37%
Ashford at Geneva, LLC	Commercial	8,952,415		3	0.55%				
In Retail Fund Randall Square, LLC	Commercial	8,929,581		4	0.55%	8,435,237		3	0.59%
Kir Batavia 051, LLC	Commercial	8,717,473		5	0.54%	8,816,326		2	0.61%
Lineage, IL	Industrial	6,829,189		6	0.42%				
Holmstad Inc	Commercial	6,621,978		7	0.41%	4,932,068		10	0.34%
Delnor Community Hospital Systems	Health Care	5,741,120		8	0.35%				
Delnor Community Health Systems	Commercial	5,683,460		9	0.35%	5,318,613		7	0.37%
Aldi Inc	Industrial	5,639,438		10	0.35%	6,835,596		5	0.48%
V V2 Geneva Commons LP	Retail Unit								
Delnor Community Health Care Foundation	Commercial					7,895,189		4	0.55%
Sfers Real Estate Corp KK	Commercial					6,141,300		6	0.43%
Millard Refrigerated Services	Industrial					5,275,370		9	0.37%
		97,731,445			6.03%	87,396,624			6.09%

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 Tax Levy Years
April 30, 2022 (Unaudited)**

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Property Tax Levies and Collections - Last Ten Tax Levy Years April 30, 2022 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Tax Extension Grand Total Fiscal Year
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
2020	2018	7,681,319	7,544,288
2021	2019	7,863,927	7,715,009
2022	2020	7,949,675	7,773,021

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	\$ 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%
N/A	N/A		N/A	7,507,688	99.51%
N/A	N/A		N/A	7,698,509	99.79%
N/A	N/A		N/A	7,764,655	99.89%

GENEVA PARK DISTRICT, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years April 30, 2022 (Unaudited)

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Population	Per Capita
	General Obligation Bonds	Alternate Revenue Bonds	Installment Contracts				
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
2020	813,340	5,135,000	—	5,948,340	0.45%	31,374	190
2021	1,707,160	4,055,000	—	5,762,160	0.43%	31,374	184
2022	861,270	3,050,000	—	3,911,270	0.29%	31,374	125

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, 2022 (Unaudited)

Fiscal Year	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
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	7,873,775	94,481	7,779,294	1,517,764	0.51%	31,374	248
2020	5,948,340	112,592	5,835,748	1,575,831	0.37%	31,374	186
2021	5,762,160	131,956	5,630,204	1,594,939	0.35%	31,374	179
2021	3,911,270	153,821	3,757,449	1,623,370	0.23%	31,374	120

Data Source: Kane County Collector and Geneva Public Library

GENEVA PARK DISTRICT, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt April 30, 2022 (Unaudited)

Governmental Unit	Debt Gross Debt	*Percentage to Debt Applicable to District	District's Share of Overlapping Debt
Geneva Park District	\$ 3,911,270	100.00%	\$ 3,911,270
Schools			
Unit School District #101	37,450,000	9.31%	3,486,595
Unit School District #304	112,615,000	98.47%	110,891,991
Community College District #516	41,430,000	15.23%	6,309,789
Others			
Kane County	28,850,000	10.38%	2,994,630
Kane County Forest Preserve District	119,460,000	10.38%	12,399,948
City of Batavia	32,585,000	20.41%	6,650,599
City of Geneva	5,535,000	100.00%	5,535,000
Subtotal Overlapping Debt	377,925,000		148,268,552
Totals	381,836,270		152,179,822

*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

Schedule of Legal Debt Margin - Last Ten Fiscal Years

April 30, 2022 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years April 30, 2022 (Unaudited)

	2013	2014	2015	2016
Equalized Assessed Valuation	\$ 1,438,309,819	1,390,297,615	1,335,008,837	1,342,430,272
Bonded Debt Limit - 2.875% of Assessed Value	41,351,407	39,971,056	38,381,504	38,594,870
Amount of Debt Applicable to Limit	5,278,000	3,862,000	3,894,960	2,375,840
Legal Debt Margin	36,073,407	36,109,056	34,486,544	36,219,030
Percentage of Legal Debt Margin to Bonded Debt Limit	87.24%	90.34%	89.85%	93.84%
Non-referendum legal debt limit - .575% of assessed value	8,270,281	7,994,211	7,676,301	7,718,974
Amount of Debt Applicable to Limit	1,468,000	752,000	1,529,960	770,840
Legal Debt Margin	6,802,281	7,242,211	6,146,341	6,948,134
Percentage of Legal Debt Margin to Bonded Debt Limit	82.25%	90.59%	80.07%	90.01%

Data Source: District Records

2017	2018	2019	2020	2021	2022
1,380,164,258	1,471,264,248	1,517,764,167	1,575,830,656	1,594,939,469	1,623,370,011
39,679,722	42,298,847	43,635,720	45,305,131	45,854,510	46,671,888
2,377,845	792,535	1,598,775	813,340	1,707,160	861,270
37,301,877	41,506,312	42,036,945	44,491,791	44,147,350	45,810,618
94.01%	98.13%	96.34%	98.20%	96.28%	98.15%
7,935,944	8,459,769	8,727,144	9,061,026	9,170,902	9,334,378
1,562,845	792,535	1,598,775	813,340	1,707,160	861,270
6,373,099	7,667,234	7,128,369	8,247,686	7,463,742	8,473,108
80.31%	90.63%	81.68%	91.02%	81.39%	90.77%

GENEVA PARK DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years April 30, 2022 (Unaudited)

Fiscal Year	Estimated Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2013	31,374	\$ 1,349,709,480	\$ 43,020	7.4%
2014	31,374	1,378,008,828	43,922	7.4%
2015	31,374	1,388,268,126	44,249	7.4%
2016	31,374	1,332,265,536	42,464	4.8%
2017	31,374	1,332,265,536	42,464	4.9%
2018	31,374	1,332,265,536	42,464	4.6%
2019	31,374	1,332,265,536	42,464	4.5%
2020	31,374	1,332,265,536	42,464	3.8%
2021	31,374	1,332,265,536	42,464	16.8%
2022	31,374	1,332,265,536	42,464	7.1%

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2022 (Unaudited)

Employer	2022			2013		
	Employees	Rank	Employees as a Percentage of Park District Population	Employees	Rank	Employees as a Percentage of Park District Population
Northwestern Medicine Delnor Community Hospital	1,600	1	5.10%	1,650	1	5.26%
Geneva School District 304	909	2	2.90%			
Hearthside Food Solutions	450	3	1.43%			
Geneva Park District	391	4	1.25%			
MSI Express	360	5	1.15%	200	7	0.64%
Clarios, LLC	320	6	1.02%	300	4	0.96%
Kane County (Departments in Geneva)	312	7	0.99%			
Burgess Norton Mfg. Co.	257	8	0.82%	300	3	0.96%
Fox Valley Orthopedics	250	9	0.80%			
FONA International, Inc.	221	10	0.70%	200	6	0.64%
Peacock Engineering Co.				600	2	1.91%
Houghton Mifflin				250	5	0.80%
Continental Envelope Corp.				125	8	0.40%
Carlton Home Healthcare				125	9	0.40%
Carlton Home Healthcare				120	10	0.38%
Totals	<u>5,070</u>		<u>16.16%</u>	<u>3,870</u>		<u>12.35%</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, 2022 (Unaudited)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Full-Time Employees	40	40	41	41	41	41	41	41	41	41
Part-Time Employees	150	150	150	150	150	150	150	150	150	150
Seasonal Employees	200	200	200	200	200	200	200	200	200	200
Totals	390	390	391	391	391	391	391	391	391	391

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2022 (Unaudited)**

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years April 30, 2022 (Unaudited)

Function/Program	2013	2014	2015	2016
Recreation				
Participants in Recreation Programs	45,392	40,110	39,751	39,852
Visits to Fitness Centers	202,985	196,653	181,801	170,703
Mini-Golf Course Rounds	12,516	11,027	12,023	12,197
Attendance at Swimming Facilities	61,179	43,878	50,904	60,331

Data Source: District Records

2017	2018	2019	2020	2021	2022
40,581	35,000	40,000	39,000	11,000	25,000
157,775	172,000	185,000	164,500	67,700	110,000
13,392	15,000	19,000	23,000	13,000	18,000
61,752	58,000	58,000	59,500	16,000	52,000

GENEVA PARK DISTRICT, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years April 30, 2022 (Unaudited)

Function/Program	2013	2014	2015
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	1	1
Swimming Facilities	1	1	2
Recreation Center	2	2	2
Jogging/Bike Trails	13	13	13
Playgrounds	41	42	42
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	1	1

Data Source: District Records and Geneva Public Library

2016	2017	2018	2019	2020	2021	2022
661	661	667	667	667	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
2	2	2	2	2	2	2
2	2	2	2	2	2	2
13	13	13	13	13	13	13
42	42	43	43	43	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	2	3	3	3	3
1	1	1	1	1	1	1

Memo

To: Geneva Park District Board of Commissioners

From: Nicole Vickers, Superintendent of Recreation

cc: Sheavoun Lambillotte, Executive Director

Date: September 19, 2022

Re: Safety Report

The following is an overview of safety related highlights during the timeframe of April through August:

- 86 accident reports were filed for patrons
- 3 accident reports were filed for employees
- 22 certificates of insurance were collected and filed

Accidents reports tend to increase in the Summer months due to high participation and seasonal facilities, however, in comparison to the same timeframe in 2021, accident reports are fairly comparable.

Several safety related tasks and projects have been completed throughout this time period, including:

- Completion of skate park repairs
- Successful prescribed burns
- Zero-turn mower training
- Seasonal staff trainings (lifeguarding, first aid, CPR)
- Soccer goal placements with proper anchoring
- Playground inspections and repairs
- Weekly mower training meetings
- Three points of contact training and 360° walkaround procedures
- Removal of the outbuildings at the Peterson Property
- Successful completion of IDPH inspections at the aquatic facilities
- Overall 5-star audits for the pool staff

Safety Person of the Month

April	Francesca Borman/Beth Keen	Assisting a patron with a medical issue
May	Lauren Gager	Attention paid to pool opening safety procedures
June	Steve Kulesza	Suggesting additional safety trainings
July	Adelaide Byrne	Calm demeanor when administering first aid
August	Pool Staff	Achieving their second 5-star audit



Kids' Zone Before and After School Program School Year 2021-22 Board Report

Prepared by:

Elliott Bortner, Assistant Superintendent of Recreation

Overview/Background

The Kids' Zone program is a recreation-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.

School year 2021-22 marked Kids' Zone' 13th year. We ended the Kids' Zone year with 311 total participants in the program, which you can see in the table below.

Participation for Kids' Zone 2021-22 School Year

There are several different schedule options for families to register their child(ren) in Kids' Zone.

Full time participants (FT) participate five days per week while part time participants (PT) participate three days per week. Morning Kids' Zone (AM) starts at 6:30am and runs until the school day starts at 8:00am. Afternoon Kids' Zone (PM) starts at 2:15pm and runs until 6:00pm.

	FES	HSS	HES	MCS	WAS	WES
FT AM	0	1	0	2	1	1
PT AM	0	0	0	0	1	3
FT PM	21	19	16	34	31	38
PT PM	10	24	11	11	11	21
FT AM & PM	6	6	7	12	5	7
PT AM & PM	0	3	0	0	0	0
Bussed*	0	0	9	0	0	0
Total	37	53	43	59	49	70

*Students bussed from WES to HES to accommodate some waitlisted families

Enrollment History

	FES	HSS	HES	MCS	WAS	WES	Total
FY16-17	47	55	67	77	54	76	376
FY17-18	55	59	61	75	68	70	388
FY18-19	58	71	61	78	73	74	415
FY19-20	66	68	72	73	68	72	419
FY20-21	28	37	21	48	26	51	211
FY21-22	37	53	43	59	49	70	311

Financial

Revenue primarily consists of monthly fees for each participant based on the days and times that they registered and also includes a \$50 registration fee. Expenses for the program consist of school rental fees, salaries, administrative expenses (including retirement and health insurance for eligible staff associated with the program), trainings, and site supplies.

	Total Revenue	Expenses	Capital Expenses	Total Profit	Profit %
FY16-17	\$859,076	\$602,155	\$486	\$256,435	29%
FY17-18	\$898,429	\$624,907	\$530	\$273,521	30%
FY18-19	\$1,027,105	\$693,812	\$2,017	\$333,293	32%
FY19-20	\$759,461	\$685,817	\$1,814	\$73,644	9%
FY20-21	\$370,505	\$451,982	\$226	-\$81,477	0%
FY21-22	\$876,464	\$707,936	\$1,405	\$167,123	19%

Fees

A combination of factors, including uncertainty due to the Covid-19 pandemic, led staff to not raise fees between the 2020-21 school year and the 2021-22 school year. Going into the 2022-23 school year, staff raised fees by 7%.

The prices below reflect program fees for local before and after school programs for the 2022-23 school year.

	Geneva Park District	Batavia Park District	Oswegoland Park District	St. Charles Park District
Registration fee	\$50	\$50	\$75	\$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	Pay per day*	10 Monthly Payments
Before (5 day)	\$196	\$295	\$452	\$261
Before (3 day)	\$129	\$195	\$271	N/A
After (5 day)	\$350	\$375	\$452	\$264

	Geneva Park District	Batavia Park District	Oswegoland Park District	St. Charles Park District
After (3 day)	\$232	\$255	\$271	\$203
B/A (5 day)	\$469	\$505	\$522	N/A
B/A (3 day)	\$304	\$355	\$313	N/A

*Price shown as monthly payments for comparison

Staffing

Recruiting, hiring, and retaining quality staff proved to be the largest challenge Kids' Zone faced during the 2021-22 school year. As with many other industries, applications were slow to roll in as the program started in August and, coming off a camp season with lower numbers as compared to pre-pandemic levels, the program did not have as many camp staff continue on into Kids' Zone.

Full-time recreation, parks, and administrative staff were relied on heavily in the fall and winter.

Administrative staff efforted recruiting in a wide variety of ways, including:

- Social media posts
- Banners, posters, and signs around town
- Boosted social media ads
- Visiting local high school Key Clubs
- Hosting a booth at local high school lunch hours
- Hosting job fairs
- Offering incentives to new hires
- Offerings incentives to referrals to current staff

Ultimately, in late September, administrative staff raised the pay ranges for all three positions within Kids' Zone – Leaders, Assistant Coordinators, and Coordinators – to put the program in a more competitive position with other struggling industries.

Program Evaluation

Upon the completion of the school year, a final evaluation is distributed to the parents of the participants in the Kids' Zone program. The evaluations were circulated electronically with a return rate of over 30%.

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 Fun Zone during the 2022-23 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 89%, with the highest top box scores seen in communication (91%) and professionalism (90%).

A few comments from the surveys include:

"I appreciate the balance between completing school work, fun activities, and keeping the kids active."

"Kid feels comfortable and had a chance to meet friends. Kids are in a safe environment."

"My child feels welcomed and comfortable."

"Easier way to notify someone of last minute issues."

"Could use more staff. The staff they have are great."

"My daughter loves it. She always wants to stay as long as possible."

Summary and Recommendations

- Develop a comprehensive parent orientation program for Kids' Zone families.
- Increase program fees.
- Improve communication with parents to better communicate program updates, upcoming opportunities, share photos and accomplishments throughout the program.
- Collaborate with FVSRA to utilize their training services to continually educate our staff on best practices as it relates to inclusion.
- Invest in and implement an electronic emergency network, such as ePact or CampDocs, to improve records maintenance, provide a better user experience and improved customer service, transition to electronic sign-in/sign-out of the program, and more.
- Research and recommend laptops or iPads for each site.
- As the pandemic continues to evolve, staff will evaluate guidelines and recommendations to operate the program.
- Implement school-year long training, both virtually and in person, to ensure staff are continuing to develop their skills and understand program expectations.
- Work with School District to implement iloveguys active intruder training and philosophy.



Environmental Report Card Update 2022

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. 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.

Upon taking the self-assessment report card for this year, we received 139 points out of 202 (69%); this is an increase from our previous score of 64%. Per the IPRA, a score of 69% means our agency is doing a good job, and certainly more than most publicly agencies.

The following will review changes and progress made within the last year regarding our environmental policies and sustainable practices.

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.

- Converted to the use of organic fertilizer.
- All brochures continue to contain at least 50% recycled content using soy-based ink.
- All batteries recycled and disposed of safely.
- Continued to implement the Natural Area Management Plan, including ongoing burn management strategies.
- Phased out the use of coal tar-based asphalt sealants.
- Continue to recycle and shred all light bulbs that are replaced when needed.
- Use of low flow water fixtures at several facilities.
- Incorporating electric vehicles into the fleet including two electric mowers and work trucks.
- Hosting paperless staff meetings.
- Added 15 bug hotels throughout the district.
- Installed solar ice rink security lights at Mill Creek and Wheeler.
- Continued LED light conversion.
- Researching and implementing best practices from the Dark Sky Association.

Memo

To: GPD Board of Commissioners and Sheavoun Lambillotte

From: Carl Gorra

CC: Christy Powell

Date: 9/19/2022

Re: E-Ride Industries Patriot Electric Utility Vehicle Purchase

Purpose:

The Purpose of this memorandum is to provide the Board of Commissioners with information to consider the approval of the purchase of one Patriot electric utility vehicle for the Parks Department in the amount of \$28,767.

Background

The Parks Department seeks to replace an aged utility vehicle with an all-electric model for use within the parks. The Patriot utility vehicle is made by E-Ride industries, a veteran owned company based in Minnesota. The smaller stature and quiet operation of this vehicle make it particularly well suited for work along trails and in areas where a smaller vehicle would be advantageous. This all electric vehicle will produce zero tailpipe emissions in its travels throughout the District and will help reduce both fleet fuel and maintenance costs. The existing utility vehicle being replaced will be sold off at public auction.

Financial

Vehicle replacements are paid for from the Capital Improvement Fund, account C-1505, Operating Equipment and Vehicles. The \$176,000 fund has \$118,000 unencumbered for the purchase of vehicles and equipment in the 2022-2023 budget year.

Recommendation

Staff recommends the Board of Commissioners approve the expenditure of \$28,767 for the purchase of a new E-Ride Industries Patriot utility vehicle.