



REGULAR SCHEDULED MEETING
September 18, 2023
7:00 PM

AGENDA

Call to Order

Roll Call

Hearing of Guests

Reading of Minutes: Regular Scheduled Meeting – August 21, 2023

Claims and Accounts

Treasurer's Report and Superintendent of Finance Report

Approval of the Agenda

CORRESPONDENCE

OLD BUSINESS

Renovation at Stephen Persinger Recreation Center

Office Addition at Stephen Persinger Recreation Center

COMMUNICATIONS

STAFF REPORTS

Superintendent of Parks and Properties

Superintendent of Recreation

NEW BUSINESS

Audit – FY 2022/2023

Safety Report Review

Before & After School Program Annual Report

Environmental Report Card Update

City of Geneva TIF 2 Extension

Butterfly House Renovation Memo

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 21, 2023
7:00 pm**

CALL TO ORDER

Vice President Moffat called the meeting to order at 7:00pm.

ROLL CALL

Vice President Moffat called for the roll. Commissioner Jones, Commissioner Cladis, Commissioner Cullen, Vice President Moffat answered present. President Frankenthal was absent.

Staff members present were Executive Director Nicole Vickers, Supt. of Parks & Properties Carl Gorra, Supt. of Finance & Personnel Christy Powell, Supt. of Recreation Elliott Bortner and Administrative Assistant Hannah Sterrick.

Press: None.

Guests: Asst. Superintendent of Recreation Kyle Donahue, Aquatics & Facility Manager Joey Kalwat, Athletic Supervisor Cory Bradburn.

HEARING OF GUESTS

Superintendent Bortner introduced Cory Bradburn as the new promoted Athletic Supervisor. Vice President Moffat stated that it is great to see employees elevated within the district.

READING OF MINUTES

Commissioner Cladis made a motion to approve the minutes from the Regular Scheduled Meeting of July 17, 2023. Commissioner Cullen seconded. Four ayes. Motion carried.

CLAIMS AND ACCOUNTS

Commissioner Cladis made a motion to approve the claims and accounts as presented. Commissioner Jones seconded. Four 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 blended rate is 3.68%. Supt. Powell reported the purchase of a CD for 5.5%. Revenues and expenses are a quarter through the year and are on track. One payment has been made to the auditors out of the audit fund and one remains. Vice President Moffat asked why Nicor billed the Park District for 20 months of usage at Wheeler. Supt. Powell stated that Nicor had mistakenly been sending the bill to Direct Energy and Direct Energy hadn't been forwarding it on to the Park District. Vice President Moffat also asked about the bill for the pre-employment physicals. Supt. Powell stated that not only does the Park District do pre-employment physicals for the Parks Department employees but, the district conducts random drug tests and testing for our camp bus drivers.

Commissioner Cladis made a motion to approve the Treasurer's Report and Superintendent of Finance Report as presented. Commissioner Cullen seconded. Four ayes. Motion carried.

APPROVAL OF THE AGENDA

Commissioner Cullen made a motion to approve the agenda as presented. Commissioner Jones seconded. Four ayes. Motion carried.

CORRESPONDENCE

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

OLD BUSINESS

None to report.

COMMUNICATIONS

Executive Director Vickers shared that the annual shutdown for maintenance and cleaning for both Sunset and SPRC is underway. Fitness members are able to check in to the opposite facility and not miss a work out while their home facility is closed. The staff and Board will meet for the annual capital meeting in mid-October. Two of the summer concerts were cancelled and rescheduled for this Wednesday, August 23rd and next Wednesday, August 30th. Mill Creek Pool is closed for the season. Sunset Pool's last day of operation will be Labor Day. Work continues on the Mill Creek Community Park Renovation project, which is in conjunction with the OSLAD Grant. The bidding process is slated for November. Staff is looking for approval to purchase the playground equipment directly from the manufacturer. Staff has begun quarterly communications with our legislators and look forward to continuing this process and increasing Geneva Park District awareness. Staff will begin reviewing the intergovernmental agreements with the school district starting in September. Staff is looking forward to continuing the positive partnership with the school district and will report any notable changes to the Board of Commissioners. The Old Mill Observation Deck is substantially completed. Supt. Gorra noted that his staff has noticed many community members have already enjoyed the observation deck.

FUTURE MEETINGS

Foundation Board Meeting	September 5, 2023	7:00 PM
Regular Scheduled Board Meeting	September 18, 2023	7:00 PM

STAFF REPORTS

SUPERINTENDENT OF RECREATION

Supt. Bortner advised resident registration began August 8 with non-resident registration starting August 15. Camps have ended for the season and all went very well. Kid Zone started last Wednesday and Pre-school started today! Movie in the Park and Park Cookouts have concluded for the summer season. The last cookout was at Jaycee Park and had a phenomenal turnout. The fall 5K has been moved to the same day as Autumn Fair. Staff and the Foundation Board hope that holding both events on the same day will be beneficial for both. Commissioner Cladis asked parking logistics of the race and fair. Mr. Bortner replied that all parking, pre-race registration, and race check-in will be at SPRC leaving the parking lot at Peck Farm Park parking lot open for event goers. Hired traffic control will be on site to direct parking as well as ensure racers and event goers safety crossing Kaneville Road. The pools are coming to the end of the season. Mill Creek closed on August 13; Sunset will be open until September 4. Sunset Pool's hours have been reduced now that students are back in school. Aquatics staff received their final unannounced audit of the season and received 5-stars. This is the staff's 10th 5-star audit in a row! Commissioner Cladis asked if any other pools are close to this kind of achievement. Executive Director Vickers stated that achieving 10 5-star audits in a row is a very big deal and Joey Kalwat and his staff should be extremely proud of themselves. Peck Farm Park continues to see strong visitation numbers. Butterfly house donations and gift shop sales are outpacing 2022. Playhouse 38 hosted the adult production of Vrooommm! and youth production The Little Mermaid Jr. Sunset Bestlife Fitness revenue is up 27% and memberships is also up 28%. SPRC Bestlife Fitness saw similar trends. Revenue and usage were up. Youth Open Gym was up nearly 300%. Dedicated open gym times were added in the afternoons that was taken advantage of in July. Mini Golf saw a slight increase in attendance. Sunset Pool in July saw an increase of attendance of 11% from last year. Mill Creek Pool also saw a slight increase of attendance due to swim lessons. Commissioner Cladis asked how upgrades are determined at Stone Creek Mini Golf. Executive Director Vickers stated that at the end of the season staff conduct a walk-thru and determine those upgrades. Some are more noticeable to the public, such as a new amenity to a hole, others may not be as noticeable. This past season a larger upgrade was new speakers and sound system.

SUPERINTENDENT OF PARKS & PROPERTIES

Supt. Gorra reviewed his report. The Parks Department is fully staffed. Garden Club Park is officially completed and Geneva Garden Club volunteers and Parks Department Horticulturalist Kate Perez and Rafael Davalos are meeting once a week on Wednesdays to work as a group within the park; currently in week three and going very well. The railings have been installed at Old Mill Park at the observation deck completing that project. Sterling Manor tennis courts resurfacing project is complete and the courts are open for play. Work consisted of; a new 2" asphalt base, color coating and striping, perimeter fence repair, new nets and net posts. Quotes have been obtained for the renovation of the infield at the Mill Creek Community Park North ballfield. This work will mimic what was done last year at the south field. A quote for the renovation at Don Forni baseball field has been obtained. Work on this field will not be started until next year. Executive Director Vickers stated that the fields at Mill Creek and Don Forni Park are used heavily by Geneva Baseball Association and conversations have been had with them. GBA agrees that these are the fields in need of renovations.

The storage facility at Jaycee Park needs a new roof and siding. Staff have identified that the roof will need to be replaced first. A solar reflective shingle will be used as it is an environmentally friendly roof. The organic fall turf fertilizer order has been placed. Graf Tree Care is currently carrying out the District tree inventory. This is the third year of a seven-year rotation. Graf Tree Care is scheduled to remove one large dead oak tree at Sandholm Woods. A slab will be saved to be brought to Peck to be used for nature classes. Staff last month started injecting large oaks with nutrients and positive results can be seen. Commissioner Jones asked how much it costs to take down a large tree. Supt. Gorra stated that a large tree is quite expensive and can cost between \$2,000-\$3,000. The parks goal is to try and prevent tree removal. Lastly, River Park has a number of fossils in the lime stone. Staff has applied a preservation solution to the fossils to prevent erosion.

NEW BUSINESS

Audit Transfer – Resolution #2023-08

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 \$2,300,000 transfer highlighting different projects the funds will be used for with the remaining funds going into the individual funds' respective fund balance. Commissioner Cladis asked if the district would ever do an audit transfer in the middle of the year. Supt. Powell answered no stating that some agencies may do a budget transfer in the middle of year but, we have always let our budgets go over. Commissioner Cladis made a motion to approve the Audit Transfer Resolution #2023-08 authorizing transfer of unexpended funds. Commissioner Jones seconded. A roll call vote was taken. Jones-aye, Cladis-aye, Cullen-aye, Moffat-aye, Frankenthal-absent. Four ayes. Motion carried.

Surplus Property Disposal – Ordinance #2023-09

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. Executive Director Vickers stated that this list is typical from year to year. The only item that is unique to this year is the phones as the district is getting a new phone system this year. Commissioner Cladis made a motion to approve the Surplus Property Disposal Ordinance #2023-09 as presented. Commissioner Jones seconded. A roll call vote was taken. Jones-aye, Cladis-aye, Cullen-aye, Moffat-aye, Frankenthal-absent. Four ayes. Motion carried.

Sealcoating Bid Results

Supt. of Parks & Properties Gorra reviewed the project details and reported the bids for the 2023 Sealcoating Projects were opened August 9. Six bids were received with the low bid coming from Patriot Pavement Maintenance. Pavement Systems came in lower but, they didn't follow the scope of the bid. Commissioner Cladis made a motion to approve Patriot Pavement Maintenance at \$36,858 as presented. Commissioner Jones seconded. Four ayes. Motion carried.

Paving Project Bid Results

Supt. of Parks & Properties Gorra reviewed the project details and reported the bids for the 2023 Contracted Paving Services were opened August 9. All work will take place on park walking trails. A total of seven bids were received with Patriot Maintenance with the lowest bid. Commissioner Jones made a motion to approve Patriot Maintenance at \$172,358 as presented. Commissioner Cullen seconded. Four ayes. Motion carried.

Infield Mix Purchase

Supt. of Park & Properties Gorra reviewed the memo to purchase 168 tons of infield mix for Mill Creek north baseball field. Commissioner Cladis made the motion to approve the purchase of 168 tons of infield mix at \$24,733 as presented. Commissioner Jones seconded. Four ayes. Motion carried.

Renovation of Mill Creek Ball Field

Supt. of Park & Properties Gorra reviewed the memo to contract Sportsfields Inc. to renovate the north baseball field at Mill Creek Community Park. Commissioner Jones made a motion to approve Sportsfields Inc. renovation proposal of \$23,450 of the north baseball field at Mill Creek Community Park. Commissioner Cladis seconded. Four ayes. Motion carried.

Mill Creek Playground Equipment Purchase

Executive Director Vickers reviewed the memo to purchase the universal design playground equipment for Mill Creek Community Park. Commissioner Cladis made a motion to approve the purchase of \$301,573 for the universal design playground equipment. Commissioner Jones seconded. Four ayes. Motion carried.

Vehicle Purchase

Supt. of Park & Properties Gorra reviewed the memo to purchase of a Ford Maverick hybrid pickup truck from Willowbrook Ford. Commissioner Cladis made a motion to approve the purchase of the Ford Maverick purchase for \$27,375. Commissioner Jones seconded. Four ayes. Motion carried.

Jaycee Roof Replacement Purchase

Supt. of Park & Properties Gorra reviewed the quote from Klemm Roofing to remove the existing shingles on the Jaycee Park storage building and replace with solar reflective shingles. Commissioner Cullen made a motion to approve Klemm Roofing to replace the roof of the storage building at Jaycee Park for \$12,750. Commissioner Jones seconded. Four ayes. Motion carried.

ADJOURN

Commissioner Cullen made a motion to adjourn the meeting at 8:08 pm. Commissioner Cladis seconded. Four ayes. Motion carried.

Secretary

Submitted By: Nicole Vickers / Hannah Sterricker

Geneva Park District Board Meeting
Superintendent of Finance and Personnel Report
Submitted by Christy Powell
September 18, 2023

Monthly Reports

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

2022-23 Audit

The audit is complete. A representative from Lauterbach & Amen will be present at the meeting to review the audit and answer any questions you may have. The 2022-23 Annual Comprehensive 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, 2023

Blended Rate 3.73%

General Account

Checking Account	Harris Bank Checking	\$	304,097.19	0.00%	CBA 78bps	S2014 ARB	12/15/23	\$	824,145
MM Acct.	Harris Bank Money Market	\$	3,402,281.77	2.33%		Ltd B&I 2023	12/15/23	\$	911,569
		\$	3,706,378.96						

Upcoming Bond Payments:

Total \$ 1,735,714

CD	12 mos	State Bank of Geneva	\$	49,245.09	4.00%	12/09/23
CD	12 mos	Austin Telco Fed Cr Union	\$	100,000.00	4.55%	10/31/23
CD	12 mos	Beal Bank USA	\$	100,000.00	4.70%	11/29/23
CD	12 mos	Oklahoma's Cr Union	\$	100,000.00	5.00%	12/14/23
CD	12 mos	General Electric Cr Union	\$	100,000.00	5.00%	01/30/24
CD	12 mos	Grow Financial Credit Union	\$	100,000.00	5.05%	02/26/24
CD	12 mos	JP Morgan Chase	\$	200,000.00	4.95%	03/18/24
CD	12 mos	First Technology FCU	\$	100,000.00	5.15%	05/10/24
CD	12 mos	Oregon Community Cr Union	\$	100,000.00	5.45%	06/20/24
CD	12 mos	Valley National Bank	\$	100,000.00	5.35%	06/26/24
CD	12 mos	Trustone Financial	\$	100,000.00	5.50%	07/16/24
CD	12 mos	Bluepeak Credit Union	\$	100,000.00	5.60%	08/09/24
IPDLAF		IPDLAF	\$	10,859.39	5.01%	
IMET		Convenience Fund		6,677,482.82	4.80%	
IMET		1-3 Year Fund		-	0.00%	
		TOTAL	\$	7,937,587.30		
		Grand Total General	\$	11,643,966.26		

Construction Account

Harris Checking	Harris Bank Checking	\$	902,471.38	0.00%	CBA 78bps
Harris MM	Harris Money Market	\$	2,277,438.47	2.33%	
		\$	3,179,909.85		

GPD Bonds	S2023 Limited Bonds	\$	1,758,635.00	4.75%	
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CD	12 mos	State Bank of Geneva	\$	33,693.74	4.00%	12/09/23
IPDLAF		IPDLAF	\$	4,574.66	5.01%	
IMET		Convenience Fund		1,638,508.44	4.80%	
IMET		1-3 Year Fund		-	0.00%	
		SUBTOTAL	\$	3,435,411.84		
		Grand Total Construction	\$	6,615,321.69		

GPD/GSD304 Western Ave. Gym

CD	21 mo	U.S. Bank	\$	143,502.00	4.85%	09/14/24
		GPD Portion of CD	\$	71,751.00		

GPD/GSD304 Harrison St. Gym

CD	21 mo	U.S. Bank	\$	92,509.35	4.85%	09/14/24
		GPD Portion of CD	\$	46,254.68		

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, 2023

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget	
GENERAL FUND REVENUES					
Real Estate Taxes	\$ 65,019	\$ 2,503,309	\$ 4,425,000	57%	(a)
Replacement Taxes	4,213	62,667	100,000	63%	
Investment Income	19,893	70,590	50,000	141%	
Reimbursements	82	3,817	10,000	38%	
Rentals & Leases	20	2,000	5,000	40%	
Peck Farm Receipts	10,213	28,574	38,750	74%	
Camp Coyote- Peck Farm Camp	(542)	67,731	67,000	101%	(b)
Camp Adventure - Peck Farm Camp	305	29,218	30,000	97%	(b)
Birthday Parties- Peck Farm	225	1,370	4,500	30%	
Learn from the Experts- Peck Farm	-	180	14,000	1%	
Peck Farm General Programs	4,376	6,156	19,000	32%	
Community Garden	-	6,698	5,200	129%	
Peck Farm School/Scout Groups	310	2,877	6,000	48%	
Total Revenues	\$ 104,115	\$ 2,785,186	\$ 4,774,450	58%	
GENERAL FUND EXPENDITURES					
Administration	\$ 224,021	\$ 919,306	\$ 4,562,200	20%	
Peck Farm	13,078	43,364	136,200	32%	
Camp Coyote- Peck Farm Camp	27,148	74,071	38,000	195%	
Camp Adventure- Peck Farm Camp	996	4,358	9,800	44%	
Birthday Parties- Peck Farm	-	357	1,250	29%	
Learn from the Experts- Peck Farm	-	773	10,500	7%	
Peck Farm General Programs	111	1,508	4,000	38%	
Community Garden	659	3,392	4,600	74%	
Peck Farm School/Scout Groups	-	-	400	0%	
Moore Spray Park	2,857	3,897	7,500	52%	
Total Expenditures	\$ 268,868	\$ 1,051,026	\$ 4,774,450	22%	
Total General Fund Net Surplus (Deficit)	\$ (164,753)	\$ 1,734,160	\$ -	n/a	

Geneva Park District
Revenue and Expenditure Report
For August 31, 2023

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget	
RECREATION FUND REVENUES					
Real Estate Taxes	\$ 26,195	\$ 1,008,542	\$ 1,810,000	56%	(a)
Replacement Taxes	4,213	62,667	100,000	63%	
Investment Income	19,893	70,589	50,000	141%	
Public Information- Advertising & Sponsorships	4,790	16,557	15,000	110%	
Community Center Rentals	2,063	4,153	8,500	49%	
General Recreation	57,630	123,508	197,050	63%	
Playhouse 38	11,184	31,221	59,000	53%	
Preschool/ Toddler	71,655	85,277	437,000	20%	(c)
Active Older Adults	30,032	44,385	27,500	161%	
Dance	38,817	50,480	123,000	41%	
Camps	(1,154)	478,240	378,500	126%	(b)
Contracted & Co-op	6,289	12,610	17,200	73%	
Special Events	22,329	27,174	87,400	31%	
Tennis	444	12,499	25,000	50%	
Tumbling/ Gymnastics/Cheerleading	13,274	68,117	162,500	42%	
Baseball/ Softball	3,227	62,049	96,000	65%	
General Athletics	73,533	150,096	354,400	42%	
Sunset Racquetball & Fitness	14,331	64,815	168,100	39%	
Pool	43,289	717,165	700,050	102%	(d)
Mini Golf	24,244	109,863	111,500	99%	
After School Programs	139,117	141,610	1,029,500	14%	(e)
Scholarships	-	-	7,000	0%	(f)
SPRC	54,989	182,265	586,750	31%	
Total Revenues	\$ 660,384	\$ 3,523,883	\$ 6,550,950	54%	
RECREATION FUND EXPENDITURES					
Administration	\$ 105,959	\$ 523,324	\$ 2,746,890	19%	
Public Information	1,860	31,809	108,800	29%	
Community Center Rentals	-	375	1,500	25%	
General Recreation	13,385	47,313	108,575	44%	
Playhouse 38	5,224	17,007	61,750	28%	
Preschool/ Toddler	32,056	107,194	373,350	29%	
Active Older Adults	33,268	37,251	19,500	191%	
Dance	2,133	12,099	57,550	21%	
Camps	95,956	310,743	295,450	105%	
Contracted & Co-op	554	2,867	13,400	21%	
Special Events	3,233	12,684	60,225	21%	
Tennis	3,552	7,619	16,250	47%	
Tumbling/ Gymnastics/Cheerleading	8,382	35,398	118,200	30%	
Baseball/ Softball	1,733	22,212	42,750	52%	
General Athletics	24,421	64,878	238,150	27%	
Ice Rinks	-	-	-	0%	
Gymnasiums	1,032	4,781	52,000	9%	
Sunset Racquetball & Fitness	10,019	43,499	145,910	30%	
Pool	240,413	650,217	672,125	97%	
Mini Golf	11,012	41,362	48,025	86%	
After School Programs	17,004	132,023	866,950	15%	
Scholarships	-	6,216	7,000	89%	(f)
SPRC	34,617	139,832	496,600	28%	
Total Expenditures	\$ 645,815	\$ 2,250,702	\$ 6,550,950	34%	
Total Recreation Fund Net Surplus (Deficit)	\$ 14,569	\$ 1,273,181	\$ -	n/a	

Geneva Park District
Revenue and Expenditure Report
For August 31, 2023

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget	
LIABILITY FUND REVENUES					
Real Estate Taxes	\$ 1,487	\$ 57,241	\$ 100,000	57%	(a)
Replacement Taxes	211	3,133	5,000	63%	
Investment Income	21	83	250	33%	
PDRMA Reimbursements	-	500	1,500	33%	
Transfers	-	-	78,250	0%	
Total Revenues	\$ 1,718	\$ 60,957	\$ 185,000	33%	
LIABILITY FUND EXPENDITURES					
Liability Insurance	\$ -	\$ 33,241	\$ 160,000	21%	(g)
State Unemployment	-	-	25,000	0%	
Total Expenditures	\$ -	\$ 33,241	\$ 185,000	18%	
Total Liability Fund Net Surplus (Deficit)	\$ 1,718	\$ 27,716	\$ -	n/a	

IMRF FUND REVENUES					
Real Estate Taxes	\$ 1,606	\$ 61,846	\$ 110,000	56%	(a)
Replacement Taxes	758	11,280	18,000	63%	
Investment Income	125	500	1,500	33%	
Transfer from Recreation Programs & Fund Balance	-	-	100,500	0%	
Total Revenues	\$ 2,490	\$ 73,626	\$ 230,000	32%	
IMRF FUND EXPENDITURES					
IMRF Expense	\$ 9,710	\$ 40,543	\$ 230,000	18%	
Total Expenditures	\$ 9,710	\$ 40,543	\$ 230,000	18%	
Total IMRF Fund Net Surplus (Deficit)	\$ (7,220)	\$ 33,083	\$ -	n/a	

AUDIT FUND REVENUES					
Real Estate Taxes	\$ 61	\$ 2,344	\$ 3,000	78%	(a)
Replacement Taxes	\$ 126	\$ 1,880	\$ 3,000	63%	
Transfer from Fund Balance	-	-	7,450	n/a	
Total Revenues	\$ 187	\$ 4,224	\$ 13,450	31%	
AUDIT FUND EXPENDITURES					
Audit Expense	\$ -	\$ 11,450	\$ 13,450	85%	
Total Expenditures	\$ -	\$ 11,450	\$ 13,450	85%	
Total Audit Fund Net Surplus (Deficit)	\$ 187	\$ (7,226)	\$ -	n/a	

SOCIAL SECURITY FUND REVENUES					
Real Estate Taxes	\$ 5,435	\$ 209,269	\$ 374,500	56%	(a)
Replacement Taxes	548	8,147	13,000	63%	
Investment Income	208	833	2,500	33%	
Transfer from Recreation Programs	-	-	-	0%	
Transfer from Fund Balance	-	-	-	0%	
Total Revenues	\$ 6,191	\$ 218,249	\$ 390,000	56%	
SOCIAL SECURITY FUND EXPENDITURES					
FICA/ Medicare	\$ 45,658	\$ 162,149	\$ 390,000	42%	
Total Expenditures	\$ 45,658	\$ 162,149	\$ 390,000	42%	
Total Social Security Fund Net Surplus (Deficit)	\$ (39,466)	\$ 56,100	\$ -	n/a	

Geneva Park District
Revenue and Expenditure Report
For August 31, 2023

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget
FVSRA FUND REVENUES				
Real Estate Taxes	\$ 6,041	\$ 232,579	\$ 420,000	55%
Transfer from Fund Balance	-	-	500,000	0% (a)
Total Revenues	\$ 6,041	\$ 232,579	\$ 920,000	25%
FVSRA FUND EXPENDITURES				
Contractual Services	\$ -	\$ 4,469	\$ 55,000	8%
ADA Structural Improvements	-	3,000	599,618	1%
FVSRA- Program Payments	-	132,691	265,382	50% (h)
Total Expenditures	\$ -	\$ 140,160	\$ 920,000	15%
Total FVSRA Fund Net Surplus (Deficit)	\$ 6,041	\$ 92,419	\$ -	n/a
BOND & INTEREST FUND REVENUES				
Real Estate Taxes	\$ 13,056	\$ 502,659	\$ 911,569	55% (a)
Total Revenues	\$ 13,056	\$ 502,659	\$ 911,569	55%
BOND & INTEREST FUND EXPENDITURES				
Bond Payments	\$ -	\$ -	\$ 911,569	0% (i)
Total Expenditures	\$ -	\$ -	\$ 911,569	0%
Total Bond & Interest Fund Net Surplus (Deficit)	\$ 13,056	\$ 502,659	\$ -	n/a
CONSTRUCTION FUND REVENUES				
Reimbursements	\$ -	\$ 51	\$ 75,000	0%
Bond Issue	-	-	-	0%
Farming Revenue	-	-	1,000	0%
Grant Revenue	300,000	300,000	600,000	50%
Donations	-	-	10,000	0%
Land Cash Revenue	-	-	50,000	0%
Investment Income	11,172	42,770	50,000	86%
Audit Transfer	-	-	1,800,000	0%
Total Revenues	\$ 311,172	\$ 342,821	\$ 2,586,000	13%
CONSTRUCTION FUND EXPENDITURES				
Planning/ Architect/ Engineering	\$ 14,079	\$ 34,505	\$ 237,000	15%
Buildings & Improvements	17,996	341,240	2,089,348	16%
Parks/ Playground Improvements/ Acquisitions	209,119	165,674	1,787,104	9%
Landscaping & Groundskeeping	12,823	20,245	81,500	25%
Operating Equipment & Vehicles	41,543	85,194	313,319	27%
Recreation Equipment/ Repairs	-	-	3,000	0%
Emergency Repairs/ Replacements	6,623	14,296	422,075	3%
Total Expenditures	\$ 302,183	\$ 661,155	\$ 4,933,346	13%
Total Construction Fund Net Surplus (Deficit)	\$ 8,989	\$ (318,334)	\$ (2,347,346)	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, the prior fiscal year, for camps held in the Summer have been accrued and recognized as revenue in May.

(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, the prior fiscal year, for Summer have been accrued and recognized as revenue.

(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 July, October, January and April

(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, 2023

Monthly % of Annual Budget 33%

	August Actual	YTD Actual	Annual Budget	% of Budget
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(i) Bond payments are made in the months of June and December.

FUND: RECREATION FOR 4 PERIODS ENDING AUGUST 31, 2023					
ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
PLAYHOUSE 38					
REVENUES					
RECEIPTS					
02-2313-4-0000-11	PROGRAM FEES	8,885.00	19,335.60	32,000.00	12,664.40
02-2313-4-0000-23	TICKET SALES	557.87	8,322.00	24,000.00	15,678.00
02-2313-4-0000-39	SPONSORSHIP / ADVERTISING FEES	250.00	580.00	500.00	(80.00)
02-2313-4-0000-77	CONCESSIONS	1,490.72	2,983.52	2,500.00	(483.52)
TOTAL RECEIPTS		11,183.59	31,221.12	59,000.00	27,778.88
SALARIES & WAGES					
02-2313-5-0000-10	SALARIES & WAGES	2,572.50	5,196.75	24,000.00	18,803.25
TOTAL SALARIES & WAGES		2,572.50	5,196.75	24,000.00	18,803.25
CONTRACTUAL SERVICES					
02-2313-6-0000-05	WATER & SEWER	0.00	0.00	0.00	0.00
02-2313-6-0000-06	NATURAL GAS	53.14	160.20	850.00	689.80
02-2313-6-0000-07	ELECTRIC	291.11	647.13	1,300.00	652.87
02-2313-6-0000-09	ADVERTISING & PRINTING	0.00	0.00	100.00	100.00
02-2313-6-0000-11	PROFESSIONAL SERVICES	192.15	1,722.64	7,000.00	5,277.36
02-2313-6-0000-12	RENTAL FEES	1,854.00	7,416.00	24,000.00	16,584.00
TOTAL CONTRACTUAL SERVICES		2,390.40	9,945.97	33,250.00	23,304.03
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	(6.54)	782.48	3,000.00	2,217.52
02-2313-7-0000-28	CONCESSION SUPPLIES	267.40	1,081.30	1,500.00	418.70
TOTAL COMMODITIES		260.86	1,863.78	4,500.00	2,636.22
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		11,183.59	31,221.12	59,000.00	27,778.88
EXPENSES					
DEPT. SUMMARY:					
TOTAL REVENUE		11,183.59	31,221.12	59,000.00	27,778.88
TOTAL EXPENSE		5,223.76	17,006.50	61,750.00	44,743.50
NET SURPLUS (DEFICIT)		5,959.83	14,214.62	(2,750.00)	(16,964.62)

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

PAGE: 2
F-YR: 24

FUND: RECREATION
FOR 4 PERIODS ENDING AUGUST 31, 2023

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

TOTAL FUND REVENUES		11,183.59	31,221.12	59,000.00	27,778.88
TOTAL FUND EXPENSES		5,223.76	17,006.50	61,750.00	44,743.50
FUND SURPLUS (DEFICIT)		5,959.83	14,214.62	(2,750.00)	(16,964.62)

FUND: CORPORATE FOR 4 PERIODS ENDING 31, 2023					
ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

PARKS ADMINISTRATION					
REVENUES					
RECEIPTS		104,114	2,785,186	1,591,483	(1,193,702)
EXPENSES					
SALARIES / WAGES		186,839	690,081	619,583	(70,498)
CONTRACTUAL SERVICES		13,695	143,922	191,149	47,226
COMMODITIES		20,798	64,002	46,082	(17,920)
MAINTENANCE / CAPITAL INVEST.		47,534	153,019	264,164	111,145
TRANSFERS		0	0	470,501	0
TOTAL EXPENSES: PARKS ADMINISTRATION		268,868	1,051,026	1,591,481	540,455
NET SURPLUS (DEFICIT)		(164,753)	1,734,159	1	(1,734,158)
TOTAL FUND REVENUES		104,114	2,785,186	1,591,483	(1,193,702)
TOTAL FUND EXPENSES		268,868	1,051,026	1,591,481	540,455
SURPLUS (DEFICIT)		(164,753)	1,734,159	1	(1,734,158)

FUND: CORPORATE

ADMINISTRATIVE/OPERATIONS					
REVENUES					
RECEIPTS		55,091	1,158,354	658,333	(500,021)
EXPENSES					
SALARIES / WAGES		70,695	281,548	285,333	3,784
CONTRACTUAL SERVICES		22,646	223,469	269,299	45,830
COMMODITIES		3,983	9,149	7,233	(1,916)
MAINTENANCE / CAPITAL INVEST.		10,493	40,965	192,714	151,749
TRANSFERS		0	0	197,315	0
TOTAL EXPENSES: ADMINISTRATIVE/OPERATIONS		107,819	555,132	951,896	396,763
NET SURPLUS (DEFICIT)		(52,728)	603,222	(293,562)	(896,784)
COMMUNITY CENTER RENTALS					
REVENUES					
RECEIPTS		2,062	4,152	2,833	(1,319)
EXPENSES					
SALARIES / WAGES		0	374	500	125
CONTRACTUAL SERVICES		0	0	0	0
TOTAL EXPENSES: COMMUNITY CENTER RENTALS		0	374	500	125
NET SURPLUS (DEFICIT)		2,062	3,777	2,333	(1,444)
GENERAL RECREATION					
REVENUES					
RECEIPTS		68,813	154,728	85,349	(69,378)
EXPENSES					

		FUND: CORPORATE		31, 2023	
		FOR 4 PERIODS ENDING			
ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
GENERAL RECREATION					
	SALARIES / WAGES	7,294	23,570	29,116	5,546
	CONTRACTUAL SERVICES	11,038	38,581	25,341	(13,240)
	COMMODITIES	275	2,166	2,316	149
	MAINTENANCE / CAPITAL INVEST.	0	0	0	0
	TOTAL EXPENSES: GENERAL RECREATION	18,609	64,319	56,774	(7,544)
	NET SURPLUS(DEFICIT)	50,204	90,409	28,575	(61,834)
PRESCHOOL					
	REVENUES				
	RECEIPTS	71,655	85,277	145,666	60,389
	EXPENSES				
	SALARIES / WAGES	22,202	87,104	109,333	22,228
	CONTRACTUAL SERVICES	4,425	14,112	11,533	(2,579)
	COMMODITIES	4,138	4,603	2,549	(2,053)
	MAINTENANCE / CAPITAL INVEST.	1,289	1,373	1,033	(340)
	TOTAL EXPENSES: PRESCHOOL	32,055	107,194	124,449	17,255
	NET SURPLUS(DEFICIT)	39,599	(21,916)	21,216	43,133
ACTIVE OLDER ADULTS					
	REVENUES				
	RECEIPTS	30,031	44,385	9,166	(35,218)
	EXPENSES				
	SALARIES / WAGES	363	1,240	1,666	426
	CONTRACTUAL SERVICES	32,905	36,010	4,833	(31,177)
	COMMODITIES	0	0	0	0
	TOTAL EXPENSES: ACTIVE OLDER ADULTS	33,268	37,250	6,499	(30,750)
	NET SURPLUS(DEFICIT)	(3,236)	7,134	2,666	(4,467)
DANCE					
	REVENUES				
	RECEIPTS	38,817	50,480	40,999	(9,480)
	EXPENSES				
	SALARIES / WAGES	2,132	9,012	9,966	954
	CONTRACTUAL SERVICES	0	1,736	2,749	1,013
	COMMODITIES	0	1,349	6,466	5,117
	TOTAL EXPENSES: DANCE	2,132	12,098	19,183	7,084
	NET SURPLUS(DEFICIT)	36,684	38,381	21,816	(16,565)
CAMPS					
	REVENUES				
	RECEIPTS	(1,153)	478,240	126,166	(352,073)
	EXPENSES				

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	YEAR-TO-DATE ACUAL	YEAR BUDGET	\$ REMAINING
CAMPUS					
	SALARIES / WAGES	85,886	261,830	80,333	(181,496)
	CONTRACTUAL SERVICES	7,756	39,484	14,066	(25,418)
	COMMODITIES	2,313	9,428	4,083	(5,344)
	TOTAL EXPENSES: CAMPUS	95,956	310,742	98,482	(212,259)
	NET SURPLUS (DEFICIT)	(97,109)	167,497	27,683	(139,813)
CONTRACTED					
	REVENUES				
	RECEIPTS	2,904	5,567	4,066	(1,500)
	EXPENSES				
	CONTRACTUAL SERVICES	554	1,848	2,899	1,051
	NET SURPLUS (DEFICIT)	2,349	3,719	1,166	(2,552)
CO-OPS					
	REVENUES				
	RECEIPTS	3,385	7,043	1,666	(5,376)
	RECEIPTS	3,385	7,043	1,666	(5,376)
	EXPENSES				
	CONTRACTUAL SERVICES	0	1,018	1,566	547
	TOTAL EXPENSES: CO-OPS	0	1,018	1,566	547
	NET SURPLUS (DEFICIT)	3,385	6,024	100	(5,924)
SPECIAL EVENTS					
	REVENUES				
	RECEIPTS	22,328	27,173	29,133	1,959
	RECEIPTS	22,328	27,173	29,133	1,959
	EXPENSES				
	SALARIES / WAGES	0	0	433	0
	CONTRACTUAL SERVICES	2,850	9,378	7,266	(2,111)
	COMMODITIES	382	3,305	11,974	8,668
	--- UNDEFINED CODE ---	0	0	400	0
	NET SURPLUS (DEFICIT)	19,095	14,489	9,058	(5,430)
TENNIS					
	REVENUES				
	RECEIPTS	444	12,499	8,333	(4,165)
	RECEIPTS	444	12,499	8,333	(4,165)

		FUND: CORPORATE FOR 4 PERIODS ENDING		31, 2023	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL					

TENNIS							
	SALARIES / WAGES	0			0	0	0
	CONTRACTUAL SERVICES	3,551			7,618	5,416	(2,202)
	TOTAL EXPENSES: TENNIS	3,551			7,618	5,416	(2,202)

	NET SURPLUS (DEFICIT)	(3,107)			4,880	2,916	(1,963)

GYMNASTICS/TUMBLING							
REVENUES							
	RECEIPTS	13,274			68,117	54,166	(13,950)
	RECEIPTS	13,274			68,117	54,166	(13,950)

EXPENSES							
	SALARIES / WAGES	8,382			34,174	29,666	(4,507)
	CONTRACTUAL SERVICES	0			990	6,249	5,259
	COMMODITIES	0			234	3,316	3,082
	MAINTENANCE / CAPITAL INVEST.	0			0	166	0
	TOTAL EXPENSES: GYMNASTICS/TUMBLING	8,382			35,398	39,399	4,001

	NET SURPLUS (DEFICIT)	4,892			32,718	14,766	(17,952)

BASEBALL & SOFTBALL							
REVENUES							
	RECEIPTS	3,227			62,049	31,999	(30,049)
	RECEIPTS	3,227			62,049	31,999	(30,049)

EXPENSES							
	SALARIES / WAGES	480			5,755	2,666	(3,088)
	CONTRACTUAL SERVICES	783			5,364	3,666	(1,697)
	COMMODITIES	469			11,092	7,916	(3,175)
	EQUIPMENT REPAIR	0			0	0	0
	TOTAL EXPENSES: BASEBALL & SOFTBALL	1,732			22,211	14,249	(7,961)

	NET SURPLUS (DEFICIT)	1,494			39,837	17,750	(22,087)

GENERAL ATHLETICS							
REVENUES							
	RECEIPTS	73,533			150,096	118,133	(31,962)
	RECEIPTS	73,533			150,096	118,133	(31,962)

EXPENSES							
	SALARIES / WAGES	0			6,138	17,349	11,211
	CONTRACTUAL SERVICES	24,421			58,646	59,449	802

FUND: CORPORATE
FOR 4 PERIODS ENDING 31, 2023

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

GENERAL ATHLETICS					
COMMODITIES		0	92	2,583	2,490
TOTAL EXPENSES: GENERAL ATHLETICS		24,421	64,877	79,382	14,505

NET SURPLUS(DEFICIT)		49,112	85,218	38,750	(46,468)
ICE RINKS					
EXPENSES					
SALARIES / WAGES		0	0	0	0
COMMODITIES		0	0	0	0
TOTAL EXPENSES: ICE RINKS		0	0	0	0

NET SURPLUS(DEFICIT)		0	0	0	0
GYMNASIUMS					
EXPENSES					
SALARIES / WAGES		1,032	4,781	9,500	4,718
CONTRACTUAL SERVICES		0	0	7,833	0
TOTAL EXPENSES: GYMNASIUMS		1,032	4,781	17,333	12,552

NET SURPLUS(DEFICIT)		(1,032)	(4,781)	(17,333)	(12,552)
FITNESS CENTER					
REVENUES					
RECEIPTS		14,331	64,815	56,033	(8,782)
RECEIPTS		14,331	64,815	56,033	(8,782)
EXPENSES					
SALARIES / WAGES		7,018	30,127	31,250	1,122
CONTRACTUAL SERVICES		2,004	8,122	11,738	3,615
COMMODITIES		764	4,045	3,314	(730)
MAINTENANCE / CAPITAL INVEST.		230	1,203	2,333	1,129
TOTAL EXPENSES: FITNESS CENTER		10,019	43,499	48,636	5,137

NET SURPLUS(DEFICIT)		4,312	21,316	7,396	(13,919)
POOL					
REVENUES					
RECEIPTS		43,288	717,164	233,349	(483,815)
RECEIPTS		43,288	717,164	233,349	(483,815)
EXPENSES					
SALARIES / WAGES		163,489	468,139	162,058	(306,081)
CONTRACTUAL SERVICES		44,824	81,020	33,799	(47,220)

		FUND: CORPORATE		31, 2023	
		FOR 4 PERIODS ENDING			
ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

POOL					
	COMMODITIES	17,301	83,128	25,349	(57,779)
	MAINTENANCE / CAPITAL INVEST.	14,797	17,927	2,833	(15,094)
	TOTAL EXPENSES: POOL	240,412	650,216	224,040	(426,176)
NET SURPLUS (DEFICIT)		(197,124)	66,948	9,308	(57,639)

MINI GOLF					
REVENUES					
	RECEIPTS	24,243	109,862	37,166	(72,696)
	RECEIPTS	24,243	109,862	37,166	(72,696)
EXPENSES					
	SALARIES / WAGES	9,374	32,791	12,466	(20,324)
	CONTRACTUAL SERVICES	311	757	1,158	401
	COMMODITIES	1,326	7,655	2,299	(5,355)
	MAINTENANCE / CAPITAL INVEST.	0	157	83	(74)
	TOTAL EXPENSES: MINI GOLF	11,012	41,362	16,008	(25,354)
NET SURPLUS (DEFICIT)		13,231	68,500	21,158	(47,342)

AFTER SCHOOL PROGRAMS					
REVENUES					
	RECEIPTS	139,117	141,610	345,499	203,889
	RECEIPTS	139,117	141,610	345,499	203,889
EXPENSES					
	SALARIES/WAGES	6,342	82,997	163,999	81,002
	CONTRACTUAL SERVICES	9,245	43,164	114,483	71,318
	COMMODITIES	1,416	5,860	9,533	3,672
	MAINTENANCE/CAPITAL INVESTMTS	0	6,216	3,299	(2,916)
	TOTAL EXPENSES: AFTER SCHOOL PROGRAMS	17,003	138,239	291,316	153,076
NET SURPLUS (DEFICIT)		122,113	3,370	54,183	50,813

UNDEFINED GROUP					
REVENUES					
	RECEIPTS	54,989	182,265	195,583	13,317
	RECEIPTS	54,989	182,265	195,583	13,317
EXPENSES					
	SALARIES/ WAGES	19,949	78,174	96,949	18,775
	CONTRACTUAL SERVICES	10,845	45,939	51,483	5,543

FUND: CORPORATE
FOR 4 PERIODS ENDING 31, 2023

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

UNDEFINED GROUP					
COMMODITIES		2,665	9,487	10,366	878
MAINTENANCE/ CAPITAL INVEST.		1,156	6,231	6,733	502
TOTAL EXPENSES: UNDEFINED GROUP		34,617	139,832	165,532	25,700

NET SURPLUS(DEFICIT)		20,371	42,432	30,050	(12,382)

TOTAL FUND REVENUES		660,384	3,523,883	2,183,647	(1,340,235)
TOTAL FUND EXPENSES		645,815	2,250,701	2,183,644	(67,057)
SURPLUS (DEFICIT)		14,569	1,273,181	3	(1,273,177)

FUND: CORPORATE

LIABILITY INSURANCE					
REVENUES					
RECEIPTS		1,718	60,957	61,666	709
RECEIPTS		1,718	60,957	61,666	709
EXPENSES					
SPECIAL FUND EXPENSE		0	33,241	61,666	28,425
TOTAL EXPENSES: LIABILITY INSURANCE		0	33,241	61,666	28,425

NET SURPLUS(DEFICIT)		1,718	27,715	(0)	(27,716)

TOTAL FUND REVENUES		1,718	60,957	61,666	709
TOTAL FUND EXPENSES		0	33,241	61,666	28,425
SURPLUS (DEFICIT)		1,718	27,715	(0)	(27,716)

FUND: CORPORATE

IMRF					
REVENUES					
RECEIPTS		2,489	73,625	76,666	3,040
RECEIPTS		2,489	73,625	76,666	3,040
EXPENSES					
SPECIAL FUND EXPENSE		9,710	40,542	76,666	36,124
TOTAL EXPENSES: IMRF		9,710	40,542	76,666	36,124

NET SURPLUS(DEFICIT)		(7,220)	33,083	0	(33,083)

TOTAL FUND REVENUES		2,489	73,625	76,666	3,040

FUND: CORPORATE
FOR 4 PERIODS ENDING 31, 2023

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
<hr/>					
TOTAL FUND EXPENSES		9,710	40,542	76,666	36,124
SURPLUS (DEFICIT)		(7,220)	33,083	0	(33,083)

FUND: CORPORATE

AUDIT

REVENUES					
	RECEIPTS	187	4,223	4,483	259
	RECEIPTS	187	4,223	4,483	259
EXPENSES					
	SPECIAL FUND EXPENSE	0	11,450	4,483	(6,966)
TOTAL EXPENSES: AUDIT		0	11,450	4,483	(6,966)
NET SURPLUS (DEFICIT)		187	(7,226)	0	7,226
TOTAL FUND REVENUES		187	4,223	4,483	259
TOTAL FUND EXPENSES		0	11,450	4,483	(6,966)
SURPLUS (DEFICIT)		187	(7,226)	0	7,226

FUND: CORPORATE

SOCIAL SECURITY

REVENUES					
	RECEIPTS	6,191	218,248	129,999	(88,249)
	RECEIPTS	6,191	218,248	129,999	(88,249)
EXPENSES					
	SPECIAL FUND EXPENSE	45,657	162,148	130,000	(32,148)
TOTAL EXPENSES: SOCIAL SECURITY		45,657	162,148	130,000	(32,148)
NET SURPLUS (DEFICIT)		(39,466)	56,100	(0)	(56,100)
TOTAL FUND REVENUES		6,191	218,248	129,999	(88,249)
TOTAL FUND EXPENSES		45,657	162,148	130,000	(32,148)
SURPLUS (DEFICIT)		(39,466)	56,100	(0)	(56,100)

FUND: CORPORATE

SPECIAL RECREATION

REVENUES

		FUND: CORPORATE		31, 2023	
		FOR 4 PERIODS ENDING			
ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

SPECIAL RECREATION					
RECEIPTS		6,040	232,579	306,666	74,087
RECEIPTS		6,040	232,579	306,666	74,087
EXPENSES					
CONTRACTUAL SERVICES		0	4,469	18,333	13,863
CAPITAL IMPROVEMENTS		0	3,000	199,872	196,872
SPECIAL FUND EXPENSE		0	132,691	88,460	(44,230)
TOTAL EXPENSES: SPECIAL RECREATION		0	140,160	306,666	166,506
NET SURPLUS (DEFICIT)		6,040	92,418	0	(92,418)
TOTAL FUND REVENUES		6,040	232,579	306,666	74,087
TOTAL FUND EXPENSES		0	140,160	306,666	166,506
SURPLUS (DEFICIT)		6,040	92,418	0	(92,418)
FUND: CORPORATE					
BOND AND INTEREST					
REVENUES					
RECEIPTS		13,055	502,659	303,856	(198,803)
RECEIPTS		13,055	502,659	303,856	(198,803)
EXPENSES					
CONTRACTUAL SERVICES		0	0	303,856	0
TOTAL EXPENSES: BOND AND INTEREST		0	0	303,856	0
NET SURPLUS (DEFICIT)		13,055	502,659	0	(502,659)
TOTAL FUND REVENUES		13,055	502,659	303,856	(198,803)
TOTAL FUND EXPENSES		0	0	303,856	0
SURPLUS (DEFICIT)		13,055	502,659	0	(502,659)
FUND: CORPORATE					
PROJECT REVENUE					
REVENUES					
PROJECT REVENUE		311,172	342,820	861,999	519,179
PROJECT REVENUE		311,172	342,820	861,999	519,179
NET SURPLUS (DEFICIT)		311,172	342,820	861,999	519,179

FUND: CONSTRUCTION / CAPITAL IMPROV.
FOR 4 PERIODS ENDING 31, 2023

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

PLANNING/CONSTRUCTION/GRANTS					
EXPENSES					
CONTRACTUAL SERVICES		14,079	34,504	78,999	44,495
TOTAL EXPENSES: PLANNING/CONSTRUCTION/GRANTS		14,079	34,504	78,999	44,495
NET SURPLUS(DEFICIT)		(14,079)	(34,504)	(78,999)	(44,495)

BUILDINGS & IMPROVEMENTS					
EXPENSES					
CONTRACTUAL SERVICES		17,996	341,239	696,449	355,209
TOTAL EXPENSES: BUILDINGS & IMPROVEMENTS		17,996	341,239	696,449	355,209
NET SURPLUS(DEFICIT)		(17,996)	(341,239)	(696,449)	(355,209)

PARKS/PLAYGROUNDS IMPRV/ACQ					
EXPENSES					
CONTRACTUAL SERVICES		209,119	165,674	595,701	430,026
TOTAL EXPENSES: PARKS/PLAYGROUNDS IMPRV/ACQ		209,119	165,674	595,701	430,026
NET SURPLUS(DEFICIT)		(209,119)	(165,674)	(595,701)	(430,026)

LANDSCAPING & GROUNDSKEEPING					
EXPENSES					
CONTRACTUAL SERVICES		12,823	20,245	27,166	6,921
TOTAL EXPENSES: LANDSCAPING & GROUNDSKEEPING		12,823	20,245	27,166	6,921
NET SURPLUS(DEFICIT)		(12,823)	(20,245)	(27,166)	(6,921)

OPERATING EQUIP. & VEHICLES					
EXPENSES					
CONTRACTUAL SERVICES		41,542	85,194	104,439	19,245
TOTAL EXPENSES: OPERATING EQUIP. & VEHICLES		41,542	85,194	104,439	19,245
NET SURPLUS(DEFICIT)		(41,542)	(85,194)	(104,439)	(19,245)

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		6,622	14,296	140,691	126,395
TOTAL EXPENSES: EMERGENCY REPAIRS/REIMB.		6,622	14,296	140,691	126,395

FUND: CONSTRUCTION / CAPITAL IMPROV.
FOR 4 PERIODS ENDING 31, 2023

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
NET SURPLUS (DEFICIT)		(6,622)	(14,296)	(140,691)	(126,395)
TOTAL FUND REVENUES		311,172	342,820	861,999	519,179
TOTAL FUND EXPENSES		302,182	661,154	1,644,448	983,293
SURPLUS (DEFICIT)		8,989	(318,334)	(782,448)	(464,113)

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
79090	ELGIN BEVERAGE	BEER FOR CONCERT IN PARK	RECREATION / CONCERT SERIES	109.90
			CHECK TOTAL	109.90
79091	ABLE PEST CONTROL, INC.	SPRC MONTHLY TREATMENT	RECREATION / SPRC	105.00
			CHECK TOTAL	105.00
79092	ACE HARDWARE GENEVA	SUN SPRAYGROUND CL TANK	RECREATION / SUNSET POOL	7.19
		MG WATER WHEEL BOLTS	CORPORATE / PARKS ADMINISTRATION	8.89
		SPRC WALL PAINTING PROJECT	RECREATION / SPRC	13.65
			CHECK TOTAL	29.73
79093	ALL STAR SPORTS INSTRUCTION	TINY SLUGGER T-BALL	RECREATION / TINY SLUGGERS- ASSI	5,834.18
		ALL-SPORTS CLASSES	RECREATION / TINY SPORTS- ASSI	17,735.80
			CHECK TOTAL	23,569.98
79094	AQUA PURE ENTERPRISES, INC.	SUN POOL OPENING	RECREATION / SUNSET POOL	5,098.96
			CHECK TOTAL	5,098.96
79095	BANNER UP SIGNS	HARVEST HUSTLE BANNERS	RECREATION / PUBLIC INFORMATION	655.00
		SRFC RULES & POLICIES SIGN	RECREATION / SPRC	84.00
		DATE STICKERS FOR AF BANNERS	RECREATION / REC ADMINISTRATION	36.00
			CHECK TOTAL	775.00
79096	BUMPER TO BUMPER	VARIOUS AIR AND OIL FILTERS	CORPORATE / PARKS ADMINISTRATION	164.18
			CHECK TOTAL	164.18
79097	BULLDOG PLUMBING INC	WHEELER MAINT SINKS INSTALL	CORPORATE / PARKS ADMINISTRATION	8,030.00
			CHECK TOTAL	8,030.00
79098	CHASE CARD SERVICES	KZ SUPPLIES	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	227.32
		SPECIALTY CAMP SUPPLIES	RECREATION / SPECIALTY CAMPS	374.45
		ADV CAMP SUPPLIES	RECREATION / TRADITIONAL YOUTH CAMPS	342.47
		FUN 2 PLAY CAMP SUPPLIES	RECREATION / SPECIALTY CAMPS	361.51
		ADV CAMP TRIP - LAZER X	RECREATION / TRADITIONAL YOUTH CAMPS	636.00
		ADV CAMP TRIP - SG FUN CENTER	RECREATION / TRADITIONAL YOUTH CAMPS	708.00
		KZ SUPPLIES - MCS	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	207.01
		DSC CAMP TRIP - SAFARI LAND	RECREATION / TRADITIONAL YOUTH CAMPS	205.00
		DSC CAMP CRAFT SUPPLIES	RECREATION / TRADITIONAL YOUTH CAMPS	30.58

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
79098	CHASE CARD SERVICES	DSC CAMP TRIP - SUNNY ACRES	RECREATION / TRADITIONAL YOUTH CAMPS	192.00
		SOCIAL MEDIA POSTS	RECREATION / PUBLIC INFORMATION	187.01
		MONTHLY EMAIL MARKETING	RECREATION / PUBLIC INFORMATION	261.00
		PROGRAM COORDINATOR JOB POST	CORPORATE / PECK FARM	180.00
		CANVA, GOOGLE & CLOUD SUBSCRIP	CORPORATE / PECK FARM	15.97
		INK FOR PECK PRINTER	CORPORATE / PECK FARM	100.42
		GLOVES AND LAUNDRY DET	CORPORATE / PECK FARM	64.86
		FIRST AID KITS FOR PROGRAMS	CORPORATE / PECK FARM	108.74
		PFP GIFT SHOP SUPPLIES	CORPORATE / PECK FARM	1,010.40
		FOOD/SUPPLIES FOR PECK ANIMALS	CORPORATE / PECK FARM	33.38
		WATER COOLERS AND BOTTLES	CORPORATE / PECK FARM	81.80
		BUTTERFLY HOUSE SCREENS	CORPORATE / PECK FARM	120.89
		RISK WATCH SHIRTS	CORPORATE / CAMP COYOTE - PF CAMP	835.00
		CAMP COYOTE SUPPLIES	CORPORATE / CAMP COYOTE - PF CAMP	169.68
		LADY BUGS FOR BUG PROGRAM	CORPORATE / PECK FARM GENERAL PROGRAMS	60.98
		HOT GLUE GUNS FOR CRAFTS	CORPORATE / PECK FARM GENERAL PROGRAMS	24.29
		CPRP APPLICATION/EXAM KULESZA	CORPORATE / PARKS ADMINISTRATION	270.00
		AUG MIPE MEETING KEN & LAUREN	CORPORATE / PARKS ADMINISTRATION	36.00
		CPSI TRAINING AND EXAM -BAILEE	CORPORATE / PARKS ADMINISTRATION	704.00
		3 RING BINDERS AND DIVIDERS	CORPORATE / PARKS ADMINISTRATION	47.15
		HAND SOAP FOR SHOP	CORPORATE / PARKS ADMINISTRATION	12.99
		WELDER SUPPLIES	CORPORATE / PARKS ADMINISTRATION	25.98
		WATER WAGON WAND AND SHUT OFF	CORPORATE / PARKS ADMINISTRATION	76.83
		WHEELER SHOP FRIDGE ICE MAKER	CORPORATE / PARKS ADMINISTRATION	48.61
		PLOW CONTROLLER	CORPORATE / PARKS ADMINISTRATION	399.00
		ENGINE PLUGS AND PUMP FITTINGS	CORPORATE / PARKS ADMINISTRATION	67.61
		WATER TANK PARTS	CORPORATE / PARKS ADMINISTRATION	23.76
		JOHN DEERE MOWER TIRES	CORPORATE / PARKS ADMINISTRATION	156.00
		TRASH PUMP FOR WATER WAGON	CORPORATE / PARKS ADMINISTRATION	139.99
		SPRAYER FOR PECK WATERING	CORPORATE / PARKS ADMINISTRATION	179.99
		TRASH PUMP FOR WATER PUMP	CORPORATE / PARKS ADMINISTRATION	52.99
		SOLENOID FOR MOORE DRINK FOUNT	CORPORATE / MOORE SPRAY PARK	367.00
		BOLTS FOR SUN FRONT DOORS	RECREATION / SUNSET RACQUETBALL & FITNESS	24.60
		SCC GARAGE DOOR OPENERS	RECREATION / SUNSET RACQUETBALL & FITNESS	18.95
		PH 38 CONCESSIONS	RECREATION / PLAYHOUSE 38	190.80
		PH 38 SUPPLIES	RECREATION / PLAYHOUSE 38	53.45
		PH 38 SUPPLIES	RECREATION / PLAYHOUSE 38	-59.99
		LAPTOP BAG	RECREATION / REC ADMINISTRATION	28.99

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
79098	CHASE CARD SERVICES	KZ SUPPLIES	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	252.63
		EXP CAMP SUPPLIES	RECREATION / TRADITIONAL YOUTH CAMPS	259.98
		TEEN FIELD TRIPS	RECREATION / TEEN EXTREME CAMP	484.04
		TEEN CAMP SUPPLIES	RECREATION / TEEN EXTREME CAMP	193.65
		PRESCHOOL CRAFT SUPPLIES	RECREATION / PARK DISTRICT PRESCHOOL	1,360.87
		PRESCHOOL REST MATS	RECREATION / PARK DISTRICT PRESCHOOL	1,289.95
		SENIOR TRIP - OLIVIA NEW JOHN	RECREATION / ACTIVE OLDER ADULTS - TRIPS	1,443.37
		SNACK FOR D & D PROGRAM	RECREATION / YOUTH	14.98
		CHRISTMAS IN JULY SUPPLIES	RECREATION / SUNSET POOL	172.02
		PLATES, GLOVES, NAPKINS	RECREATION / SUNSET POOL CONCESSIONS	43.88
		CANDY, PRETZELS, ICE CREAM ETC	RECREATION / SUNSET POOL CONCESSIONS	1,515.85
		EAR PLUGS, BALLOONS FOR GAMES	RECREATION / SUNSET POOL	30.48
		CANDY FOR PH38 CONCESSIONS	RECREATION / PLAYHOUSE 38	46.75
		SODA FOR PH38 CONCESSIONS	RECREATION / PLAYHOUSE 38	22.72
		KZ GOOGLE SUBSCRIPTION	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	6.00
		KZ FIRST AID SUPPLIES	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	127.70
		KZ SUPPLIES	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	601.79
		VOY CAMP FIELD TRIP	RECREATION / TRADITIONAL YOUTH CAMPS	129.00
		END OF CAMP COOKOUT	RECREATION / TRADITIONAL YOUTH CAMPS	597.50
		EXP CAMP SUPPLIES	RECREATION / TRADITIONAL YOUTH CAMPS	66.30
		TEEN FIELD TRIP - LAZER X	RECREATION / TEEN EXTREME CAMP	420.00
		TEEN CAMP SUPPLIES	RECREATION / TEEN EXTREME CAMP	86.56
		WORKBOOK AND CPRP PREP	RECREATION / REC ADMINISTRATION	150.00
		SCC VENDING SUPPLIES	RECREATION / SUNSET RACQUETBALL & FITNESS	153.66
		SPRC VENDING SUPPLIES	RECREATION / SPRC	367.92
		SUN POOL CONCESSIONS	RECREATION / SUNSET POOL CONCESSIONS	51.40
		SPRC BIRTHDAY PARTY SUPPLIES	RECREATION / SPRC BIRTHDAY PARTIES	17.56
		PRACTICE SOFTBALLS	RECREATION / GIRLS SOFTBALL	17.90
		CUST SERV MGR POSTING	RECREATION / REC ADMINISTRATION	180.00
		COOKOUT FOOD SUPPLIES	RECREATION / NEW SPECIAL EVENTS	201.08
		GLOVES	RECREATION / SUNSET POOL	59.94
		SUN POOL CONCESSIONS	RECREATION / SUNSET POOL CONCESSIONS	484.62
		POPCORN BAGS, FOIL, SPOONS	RECREATION / SUNSET POOL CONCESSIONS	139.81
		REFUND - ADOBE SOFTWARE	RECREATION / PUBLIC INFORMATION	-442.10
		ICE PACKS	RECREATION / SPRC	77.67
		BLEACH	RECREATION / SPRC	36.96
		PICKLEBALLS	RECREATION / FITNESS CENTER PROG- NEW BLDG	245.00
		SOFTBALLS FOR ADULT LEAGUE	RECREATION / ADULT SOFTBALL	57.60

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79098	CHASE CARD SERVICES	SOFTBALLS FOR CHURCH LEAGUE	RECREATION / ADULT SOFTBALL	179.99
		MINI GOLF CONCESSIONS	RECREATION / MINIATURE GOLF	24.97
		SPRC BIRTHDAY PARTY CUPCAKES	RECREATION / SPRC BIRTHDAY PARTIES	97.79
		MG BIRTHDAY PARTY CUPCAKES	RECREATION / MINI GOLF BIRTHDAY PARTIES	27.94
		BIRTHDAY PARTY SUPPLIES	RECREATION / SPRC BIRTHDAY PARTIES	19.78
		MG RECEIPT PAPER AND PENCILS	RECREATION / MINIATURE GOLF	70.20
		BIRTHDAY PARTY CUPCAKES	RECREATION / SPRC BIRTHDAY PARTIES	41.91
		MINI GOLF SANITATION SUPPLIES	RECREATION / MINIATURE GOLF	17.91
		TORX BIT SOCKET	CORPORATE / PARKS ADMINISTRATION	16.97
		LARGE BRASS PUNCH SET	CORPORATE / PARKS ADMINISTRATION	29.99
		SPRING STEEL PUSHNUT CAPS	CORPORATE / PARKS ADMINISTRATION	45.84
		LEADING WITH INFLUENCE WEBINAR	CORPORATE / PARKS ADMINISTRATION	3.00
		LEADING WITH INFLUENCE WEBINAR	RECREATION / REC ADMINISTRATION	3.00
		AUTUMN FAIR RAFFLE TICKETS	RECREATION / REC ADMINISTRATION	159.70
		IPRA MEMBERSHIP FEE BRADBURN	RECREATION / REC ADMINISTRATION	279.00
		GET WELL SOON BASKET COFFLAND	RECREATION / REC ADMINISTRATION	74.98
		KOHLER DONATION - REIM FR GPDP	RECREATION / REC ADMINISTRATION	500.00
		MONITOR STAND	CORPORATE / PARKS ADMINISTRATION	4.49
		MONITOR STAND	RECREATION / REC ADMINISTRATION	4.49
		REPLENISH IPASS	CORPORATE / PARKS ADMINISTRATION	20.00
		REPLENISH IPASS	RECREATION / REC ADMINISTRATION	20.00
		ANNUAL GFOA MEMBERSHIP	CORPORATE / PARKS ADMINISTRATION	80.00
		ANNUAL GFOA MEMBERSHIP	RECREATION / REC ADMINISTRATION	80.00
		ANNUAL FLOWERS	CORPORATE / PARKS ADMINISTRATION	45.00
		WATER WAGON REPAIR PARTS	CORPORATE / PARKS ADMINISTRATION	81.76
		GARDEN CLB PRK HOSE BIB LOCKS	CORPORATE / PARKS ADMINISTRATION	42.41
		PDRMA CONFINED SPACE TRAINING	CORPORATE / PARKS ADMINISTRATION	35.00
		JOB POSTING FOR CUST SERV MGR	RECREATION / REC ADMINISTRATION	305.00
		SIRIUS SUBSCRIPTION	RECREATION / MILL CREEK POOL	16.98
		SIRIUS SUBSCRIPTION	RECREATION / MINIATURE GOLF	16.98
		SIRIUS SUBSCRIPTION	RECREATION / SUNSET POOL	23.05
		PAINTING SUPPLIES	CORPORATE / PECK FARM	26.52
			CHECK TOTAL	22,763.15
79099	CHASEWOOD LEARNING	MINECRAFT 2 SUMMER 2023	RECREATION / YOUTH	2,925.00
			CHECK TOTAL	2,925.00
79100	CITY OF GENEVA	SCC - WATER	RECREATION / REC ADMINISTRATION	141.76

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79100	CITY OF GENEVA	SRFC - WATER	RECREATION / SUNSET RACQUETBALL & FITNESS	330.78
		WHEELER MAINT - WATER	CORPORATE / PARKS ADMINISTRATION	71.43
		MINI GOLF - WATER	CORPORATE / PARKS ADMINISTRATION	192.46
		ISLAND PARK - WATER	CORPORATE / PARKS ADMINISTRATION	103.84
		WHLR BATHROOMS - WATER	CORPORATE / PARKS ADMINISTRATION	41.93
		S ST BALLFIELDS - WATER	CORPORATE / PARKS ADMINISTRATION	111.97
		GREENHOUSE - WATER	CORPORATE / PARKS ADMINISTRATION	184.99
		GARDEN CLB PK - WATER	CORPORATE / PARKS ADMINISTRATION	224.04
		SUN POOL - WATER	RECREATION / SUNSET POOL	22,144.82
		SPRC - WATER	RECREATION / SPRC	530.21
		COMMUNITY GARDENS - WATER	CORPORATE / COMMUNITY GARDEN	294.34
		ISLAND PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	58.67
		HSS TENNIS CRTS - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	79.75
		JAYCEE PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	18.54
		WHEELER PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	49.38
		WHEELER MAINT - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	1,010.76
		PECK HOUSE - ELECTRIC	CORPORATE / PECK FARM	327.21
		PECK MAINT - ELECTRIC	CORPORATE / PECK FARM	546.10
		SCC - ELECTRIC	RECREATION / REC ADMINISTRATION	21.24
		SCC - ELECTRIC	RECREATION / REC ADMINISTRATION	2,833.11
		SRFC - ELECTRIC	RECREATION / SUNSET RACQUETBALL & FITNESS	975.11
		SRFC - ELECTRIC	RECREATION / SUNSET RACQUETBALL & FITNESS	224.36
		SUN POOL - ELECTRIC	RECREATION / SUNSET POOL	5,362.32
		SUN BALLFIELDS - ELECTRIC	RECREATION / ADULT SOFTBALL	53.10
		SPRC - ELECTRIC	RECREATION / SPRC	7,012.26
		PH38 - ELECTRIC	RECREATION / PLAYHOUSE 38	291.11
		MOORE SPRAYGRND	CORPORATE / MOORE SPRAY PARK	1,594.03
		MOORE SPRAYGRND	CORPORATE / MOORE SPRAY PARK	895.87
			CHECK TOTAL	45,725.49
79101	RON CLESEN'S	FALL MUMS	CORPORATE / PARKS ADMINISTRATION	260.40
			CHECK TOTAL	260.40
79102	CONSERV FS, INC.	UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	2,114.01
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	234.88
		UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	490.59
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	54.50
		DIESEL FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	263.20

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79102	CONSERV FS, INC.	UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	1,255.17
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	139.46
		DIESEL FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	1,034.52
		UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	678.42
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	75.38
			CHECK TOTAL	6,340.13
79103	CRANE PAYMENT INNOVATIONS	MONTHLY VENDING SVC	RECREATION / SPRC	17.90
		MONTHLY VENDING SVC	RECREATION / SUNSET RACQUETBALL & FITNESS	8.95
			CHECK TOTAL	26.85
79104	CRAIGER CUSTOM DESIGN	PECK RAMP REPAIR DEPOSIT	RECREATION / REC ADMINISTRATION	3,400.00
			CHECK TOTAL	3,400.00
79105	DEKANE EQUIPMENT CORPORATION	MOWER PTO SWITCH & TAILGATE	CORPORATE / PARKS ADMINISTRATION	189.93
		KUBOTA AT PECK - DIPSTICK	CORPORATE / PARKS ADMINISTRATION	13.35
			CHECK TOTAL	203.28
79106	DELIA & BROS LANDSCAPING INC.	CONTRACTED MOWING - JULY	CORPORATE / PARKS ADMINISTRATION	15,565.00
			CHECK TOTAL	15,565.00
79107	DIRECT ENERGY SERVICES LLC	NRG - POOL	RECREATION / SUNSET POOL	636.48
		NRG - PECK MAINT	CORPORATE / PECK FARM	0.12
			CHECK TOTAL	636.60
79108	DISCOUNT TIRE	CHEVY VOLT TIRES	CORPORATE / PARKS ADMINISTRATION	788.00
		TRUCK 208 FRONT TIRES	CORPORATE / PARKS ADMINISTRATION	498.00
			CHECK TOTAL	1,286.00
79109	DT EQUIPMENT COMPANY, INC	SPRC DRYER REPAIRS	RECREATION / SPRC	488.04
			CHECK TOTAL	488.04
79110	EMERGENT SAFETY SUPPLY	PPE - NITRILE GLOVES	CORPORATE / PARKS ADMINISTRATION	87.82
			CHECK TOTAL	87.82
79111	SKATEBOARD LOVE LLC	SKATEBOARDING - SUMMER 2023	RECREATION / NEW GENERAL ATHLETIC PROGRAMS	491.40
			CHECK TOTAL	491.40

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79112	THE GARDEN PLATE, LLC	KIDS COOKING 2 - SUMMER 2023	RECREATION / YOUTH	171.50
			CHECK TOTAL	171.50
79113	GENEVA PUBLIC LIBRARY DISTRICT	LOST LIBRARY BOOK - PFP	CORPORATE / PECK FARM	12.30
			CHECK TOTAL	12.30
79114	GERALD FORD	TRUCK 200 MINIVAN	CORPORATE / PARKS ADMINISTRATION	80.81
		TRUCK 208 BROKEN MARKER	CORPORATE / PARKS ADMINISTRATION	131.23
			CHECK TOTAL	212.04
79115	GORDON FLESCH COMPANY, INC.	PRINTER MONTHLY SVC - FSP	RECREATION / PARK DISTRICT PRESCHOOL	160.00
		CREDIT ON ACCOUNT	RECREATION / PARK DISTRICT PRESCHOOL	-57.99
		PRINTER MONTHLY SVC - SPRC	RECREATION / SPRC	337.26
		CREDIT ON ACCOUNT	RECREATION / SPRC	-115.27
		PRINTER MONTHLY SVC - SCC	RECREATION / REC ADMINISTRATION	334.31
		CREDIT ON ACCOUNT	RECREATION / REC ADMINISTRATION	-334.31
		PRINTER MONTHLY SVC - SCC	CORPORATE / PARKS ADMINISTRATION	222.87
		CREDIT ON ACCOUNT	CORPORATE / PARKS ADMINISTRATION	-222.87
			CHECK TOTAL	324.00
79116	W.W. GRAINGER CORP.	SUN POOL VAC & CHEM FITTINGS	RECREATION / SUNSET POOL	24.45
			CHECK TOTAL	24.45
79117	GRAF TREE CARE, INC.	TREE REMOVAL - BENNETT PARK	CORPORATE / PARKS ADMINISTRATION	600.00
		OAK REMOVAL SANDHOLM WOODS PK	CORPORATE / PARKS ADMINISTRATION	2,900.00
			CHECK TOTAL	3,500.00
79118	HALOGEN SPLY CORP.	SUN POOL MAGMETER INSTALL	RECREATION / REC ADMINISTRATION	2,136.78
			CHECK TOTAL	2,136.78
79119	HAWKINS, INC.	SUN POOL CHEMICALS	RECREATION / SUNSET POOL	891.04
		SUN POOL CHEMICALS	RECREATION / SUNSET POOL	762.03
			CHECK TOTAL	1,653.07
79120	HERSHEY'S CREAMERY CO.	PFP GIFT SHOP ICE CREAM	CORPORATE / PECK FARM	201.60
		MINI GOLF CONCESSIONS	RECREATION / MINIATURE GOLF	250.32
		MINI GOLF CONCESSIONS	RECREATION / MINIATURE GOLF	434.40
		SUN POOL CONCESSIONS	RECREATION / SUNSET POOL CONCESSIONS	246.07

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79120	HERSHEY'S CREAMERY CO.	SUN POOL CONCESSIONS	RECREATION / SUNSET POOL CONCESSIONS	592.46
		PFP GIFT SHOP ICE CREAM	CORPORATE / PECK FARM	225.52
			CHECK TOTAL	1,950.37
79121	JOHNO'S / MIDWEST AWARDS	ADULT SOFTBALL TROPHIES	RECREATION / ADULT SOFTBALL	157.90
			CHECK TOTAL	157.90
79122	BETH KEEN	SUPPLIES FOR PRESCHOOL	RECREATION / PARK DISTRICT PRESCHOOL	125.57
			CHECK TOTAL	125.57
79123	FIRST STUDENT	TEEN CAMP WEEK 4 FIELD TRIP 1	RECREATION / TEEN EXTREME CAMP	497.50
		EXP CAMP WEEK 4 FIELD TRIP	RECREATION / TRADITIONAL YOUTH CAMPS	645.00
		ADV CAMP WEEK 4 FIELD TRIP	RECREATION / TRADITIONAL YOUTH CAMPS	960.00
		TEEN CAMP WEEK 4 FIELD TRIP 2	RECREATION / TEEN EXTREME CAMP	270.00
		VOY CAMP WEEK 5 FIELD TRIP	RECREATION / TRADITIONAL YOUTH CAMPS	427.50
		EXP CAMP WEEK 5 FIELD TRIP	RECREATION / TRADITIONAL YOUTH CAMPS	785.00
		ADV CAMP WEEK 5 FIELD TRIP	RECREATION / TRADITIONAL YOUTH CAMPS	575.00
		DSC CAMP WEEK 5 FIELD TRIP	RECREATION / TRADITIONAL YOUTH CAMPS	357.50
		TEEN CAMP WEEK 5 FIELD TRIP	RECREATION / TEEN EXTREME CAMP	465.00
			CHECK TOTAL	4,982.50
79124	TRACY LAPSHIN	FENCING SUMMER 2023	RECREATION / MARTIAL ARTS	150.00
			CHECK TOTAL	150.00
79125	LANGUAGE IN ACTION, INC.	TODDLER SPANISH 2 SUM 23	RECREATION / TODDLERS	322.00
		YOUTH SPANISH 2 SUM 23	RECREATION / YOUTH	276.00
			CHECK TOTAL	598.00
79126	CHARLES LORENCE	HONEY FOR PFP GIFT SHOP	CORPORATE / PECK FARM	140.00
			CHECK TOTAL	140.00
79127	LPS LLC	BUTTERFLY SHIPMENT	CORPORATE / PECK FARM	685.00
		BUTTERFLY SHIPMENT	CORPORATE / PECK FARM	685.00
			CHECK TOTAL	1,370.00
79128	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

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79128	FP MAILING SOLUTIONS	POSTAGE METER AGREEMENT	RECREATION / SPRC	24.00
			CHECK TOTAL	96.00
79129	MENARDS	SPRAY PAINT - SPRC	RECREATION / SPRC	11.96
		SPRC FLOOR PROJECT	RECREATION / SPRC	75.96
		GLOVES FOR CLEANING	CORPORATE / PARKS ADMINISTRATION	28.56
		WOOD TO REPAIR TRUCK 216	CORPORATE / PARKS ADMINISTRATION	80.60
		HAND PRUNERS FOR PECK	CORPORATE / PECK FARM	57.87
		CLEANING SUPPLIES	RECREATION / SPRC	62.74
		OLD MILL POTS & WIRE FOR TREES	CORPORATE / PARKS ADMINISTRATION	143.36
		SUNSET GYM FAN	RECREATION / SUNSET RACQUETBALL & FITNESS	65.98
		SANITATION SUPPLIES	CORPORATE / PECK FARM	48.59
		PECK MISC REPAIR SUPPLIES	CORPORATE / PECK FARM	127.76
		PECK LIGHTING SUPPLIES	CORPORATE / PECK FARM	78.97
		CORD FOR REPAIRS	CORPORATE / PECK FARM	11.97
		MG WATER WHEEL REPAIR HARDWARE	CORPORATE / PARKS ADMINISTRATION	59.72
		GATORADE AND ICE POPS	CORPORATE / PARKS ADMINISTRATION	23.90
		PICNIC TABLE REPAIR PARTS	CORPORATE / PECK FARM	81.78
			CHECK TOTAL	959.72
79130	METRONET	METRONET - MC POOL	RECREATION / MILL CREEK POOL	92.15
			CHECK TOTAL	92.15
79131	METRONET	METRONET - PH 38	RECREATION / PLAYHOUSE 38	92.15
			CHECK TOTAL	92.15
79132	METRONET	METRONET - WHEELER MAINT	CORPORATE / PARKS ADMINISTRATION	132.20
			CHECK TOTAL	132.20
79133	METRONET	METRONET - SPRC	RECREATION / SPRC	269.90
		METRONET - SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	272.20
		METRONET - MINI GOLF	RECREATION / MINIATURE GOLF	109.95
			CHECK TOTAL	652.05
79134	MIDWEST TRADING HORTICULTURAL	SOIL FOR OLD MILL LARGE POTS	CORPORATE / PARKS ADMINISTRATION	247.12
			CHECK TOTAL	247.12
79135	NORTH AMERICAN CORP	SPRC SANITATION SUPPLIES	RECREATION / SPRC	348.25

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79135	NORTH AMERICAN CORP	SPRC SANITATION SUPPLIES	RECREATION / SPRC	322.34
			CHECK TOTAL	670.59
79136	TIM OESS	BASKETBALL LESSONS	RECREATION / NEW GENERAL ATHLETIC PROGRAMS	210.00
			CHECK TOTAL	210.00
79137	PEERLESS NETWORK, INC.	PHONE - SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	43.17
		PHONE - REC	RECREATION / REC ADMINISTRATION	230.25
		PHONE - POOL	RECREATION / SUNSET POOL	158.99
		PHONE - SPRC	RECREATION / SPRC	174.89
		PHONE - WHEELER	CORPORATE / PARKS ADMINISTRATION	233.09
		PHONE - MINI GOLF	RECREATION / MINIATURE GOLF	58.27
		PHONE - PECK FARM	CORPORATE / PECK FARM	134.26
			CHECK TOTAL	1,032.92
79138	PLAN SOURCE	IMRF REIMBURSEMENT	CORPORATE / PARKS ADMINISTRATION	1,123.35
			CHECK TOTAL	1,123.35
79139	QUICKSCORES LLC	ADULT SOFTBALL SOFTWARE	RECREATION / ADULT SOFTBALL	56.00
			CHECK TOTAL	56.00
79140	R.J. O'NEIL, INC.	SUN POOL MAIN VALVE OPENING	RECREATION / SUNSET POOL	290.00
			CHECK TOTAL	290.00
79141	SAFELITE FULFILLMENT, INC.	REAR WINDOW TRUCK 207	CORPORATE / PARKS ADMINISTRATION	796.98
			CHECK TOTAL	796.98
79142	SAFETY TRAINING ASSOC. CORP.	ADULT AED PADS	RECREATION / REC ADMINISTRATION	830.00
			CHECK TOTAL	830.00
79143	SCHOOL SPECIALTY INC	PRESCHOOL SUPPLIES	RECREATION / PARK DISTRICT PRESCHOOL	2,171.16
			CHECK TOTAL	2,171.16
79144	SIGN TECH, INC	DECALS FOR MAVERICKS & E-RIDE	CORPORATE / PARKS ADMINISTRATION	230.00
			CHECK TOTAL	230.00
79145	OFFICIAL FINDERS LLC	ADULT SOFTBALL UMPIRES	RECREATION / ADULT SOFTBALL	480.00
		ADULT SOFTBALL UMPIRES	RECREATION / ADULT SOFTBALL	120.00
			CHECK TOTAL	600.00

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79146	TONY & FRIENDS ART STUDIO	KID ART CAMP SUMMER 2023	RECREATION / YOUTH	189.20
		KIDS CARTOONING - SUMMER 2023	RECREATION / YOUTH	103.20
			CHECK TOTAL	292.40
79147	VERMONT SYSTEMS, INC.	ACTIVITY BROCHURE INTERFACE	RECREATION / REC ADMINISTRATION	218.75
			CHECK TOTAL	218.75
79148	PREVENTATIVE MAINTENANCE SYS	ANNUAL TRUCK INSPECTION	CORPORATE / PARKS ADMINISTRATION	45.00
		ANNUAL TRUCK INSPECTION	CORPORATE / PARKS ADMINISTRATION	45.00
			CHECK TOTAL	90.00
79149	JACOB TEMPLE	REPLACE LOST PR CK 83241	RECREATION / ADMINISTRATIVE	772.92
			CHECK TOTAL	772.92
79150	GENEVA LIONS CLUB	ELLIOTT LION'S CLUB MEMBERSHIP	RECREATION / REC ADMINISTRATION	150.00
			CHECK TOTAL	150.00
79151	ACE HARDWARE GENEVA	MOUNTING PUTTY	RECREATION / SPRC	7.18
		SPRC FLOOR PROJECT SUPPLIES	RECREATION / SPRC	15.29
		BOLTS FOR NO RAMP TRAILER	CORPORATE / PARKS ADMINISTRATION	26.92
		8' REACH DUSTERS FOR CLEANING	RECREATION / SUNSET RACQUETBALL & FITNESS	17.98
			CHECK TOTAL	67.37
79152	AMERICAN SWING PRODUCTS, INC.	ADA SWING	SPECIAL RECREATION / SPECIAL RECREATION	1,098.90
		ADA SWINGS	SPECIAL RECREATION / SPECIAL RECREATION	4,395.00
			CHECK TOTAL	5,493.90
79153	BETH ARNI	YTH VOLLEYBALL INSTRUCTOR FEES	RECREATION / YOUTH VOLLEYBALL-INDOOR	4,664.10
			CHECK TOTAL	4,664.10
79154	COM ED	COM ED - MC POOL	RECREATION / MILL CREEK POOL	913.89
			CHECK TOTAL	913.89
79155	DISCOUNT TIRE	TRUCK 218 TIRES	CORPORATE / PARKS ADMINISTRATION	1,012.00
		TRUCK 215 TPMS SENSORS	CORPORATE / PARKS ADMINISTRATION	250.00
			CHECK TOTAL	1,262.00
79156	ELGIN BEVERAGE	PH 38 CONCESSIONS	RECREATION / PLAYHOUSE 38	109.90
			CHECK TOTAL	109.90

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79157	GENEVA GLASS WORKS CORP	SRFC MIRROR REPLACEMENT	RECREATION / SUNSET RACQUETBALL & FITNESS	1,338.00
		SPRC MIRROR REPLACEMENT	RECREATION / SPRC	635.00
			CHECK TOTAL	1,973.00
79158	W.W. GRAINGER CORP.	MG WATER WHEEL BEARINGS	RECREATION / MINIATURE GOLF	288.44
			CHECK TOTAL	288.44
79159	GROOT, INC.	REFUSE DISPOSAL - SUN POOL	RECREATION / SUNSET POOL	141.62
		REFUSE DISPOSAL - SCC	RECREATION / REC ADMINISTRATION	141.62
		REFUSE DISPOSAL - COMM GARDENS	CORPORATE / COMMUNITY GARDEN	265.21
		REFUSE DISPOSAL - PFP	CORPORATE / PECK FARM	286.94
		REFUSE DISPOSAL - SPRC	RECREATION / SPRC	151.16
		REFUSE DISPOSAL - WHEELER	CORPORATE / PARKS ADMINISTRATION	498.93
		REFUSE DISPOSAL - MC POOL	RECREATION / MILL CREEK POOL	56.23
			CHECK TOTAL	1,541.71
79160	HOME DEPOT CREDIT SERVICE	FALL MUMS	CORPORATE / PARKS ADMINISTRATION	105.45
		SALES TAX REFUND	CORPORATE / PARKS ADMINISTRATION	-7.81
			CHECK TOTAL	97.64
79161	LRS, LLC	PORTOLET - DRYDEN PARK	RECREATION / REC ADMINISTRATION	99.00
		PORTOLET - WHEELER BALLFIELD	RECREATION / REC ADMINISTRATION	144.85
		PORTOLET - COMMUNITY GARDENS	CORPORATE / COMMUNITY GARDEN	99.00
		PORTOLET - MOORE PARK	RECREATION / REC ADMINISTRATION	255.00
		PORTOLET - RANDALL SQUARE PARK	RECREATION / REC ADMINISTRATION	28.28
		PORTOLET - RIVER PARK	RECREATION / REC ADMINISTRATION	155.00
		PORTOLET - SKATE PARK	RECREATION / REC ADMINISTRATION	177.00
		PORTOLET - EAGLEBROOK PARK	RECREATION / REC ADMINISTRATION	99.00
		PORTOLET - DON FORNI PARK	RECREATION / REC ADMINISTRATION	99.00
		PORTOLET - S MILL CREEK PK	RECREATION / REC ADMINISTRATION	180.00
		PORTOLET - PFP BALLFIELDS	RECREATION / REC ADMINISTRATION	177.00
		PORTOLET - WESTERN AVE SCHOOL	RECREATION / REC ADMINISTRATION	123.65
		PORTOLET - HARRISON SCHOOL	RECREATION / REC ADMINISTRATION	123.65
			CHECK TOTAL	1,760.43
79162	LIFE FITNESS CORP	SRFC- ELLIPTICAL POWER SUPPLY	RECREATION / SUNSET RACQUETBALL & FITNESS	145.31
		SRFC- PULLDOWN ROPE AND PIN	RECREATION / SUNSET RACQUETBALL & FITNESS	38.87
		SRFC - LANYARD ATTACHMENT	RECREATION / SUNSET RACQUETBALL & FITNESS	4.40
			CHECK TOTAL	188.58

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79163	LINTFIGHTERS OF CENTRAL	SPRC DRYER LINT CLEANING	RECREATION / SPRC	550.00
		SCC DRYER LINT CLEANING	RECREATION / REC ADMINISTRATION	170.00
		SRFC DRYER LINT CLEANING	RECREATION / SUNSET RACQUETBALL & FITNESS	170.00
			CHECK TOTAL	890.00
79164	LPS LLC	BUTTERFLY SHIPMENT	CORPORATE / PECK FARM	685.00
			CHECK TOTAL	685.00
79165	MENARDS	SPRC MISC SUPPLIES FOR REPAIRS	RECREATION / SPRC	109.48
		RETURN, CREDIT APPLIED	RECREATION / SPRC	-9.73
		SPRC DRILL BITS AND BOLTS	RECREATION / SPRC	21.55
		MEMORIAL BENCH - ISLAND PARK	CORPORATE / PARKS ADMINISTRATION	91.42
		SUN POOL SLIDES REPAIR	RECREATION / SUNSET POOL	35.52
		SHOP SUPPLIES, FUEL TREATMENTS	CORPORATE / PARKS ADMINISTRATION	64.31
		CLEANING SUPPLIES	CORPORATE / PECK FARM	67.20
		FOLK FEST PREP - ISLAND PK	CORPORATE / PARKS ADMINISTRATION	33.54
		SPRC WINDOW SHADE	RECREATION / SPRC	29.51
			CHECK TOTAL	442.80
79166	NICOR GAS	NICOR - PH 38	RECREATION / PLAYHOUSE 38	53.18
		NICOR - PECK BARN	CORPORATE / PECK FARM	49.49
		NICOR - MC POOL	RECREATION / MILL CREEK POOL	221.99
			CHECK TOTAL	324.66
79167	NORTH AMERICAN CORP	SANITATION SUPPLIES	RECREATION / REC ADMINISTRATION	59.24
		SANITATION SUPPLIES	RECREATION / SUNSET RACQUETBALL & FITNESS	59.24
			CHECK TOTAL	118.48
79168	ORIGINAL ENTRY	MONTHLY ACCOUNTING FEES	CORPORATE / PARKS ADMINISTRATION	475.00
		MONTHLY ACCOUNTING FEES	RECREATION / REC ADMINISTRATION	475.00
			CHECK TOTAL	950.00
79169	PDRMA HEALTH PROGRAM	EMPTY INSUR - HEALTH	CORPORATE / PARKS ADMINISTRATION	30,866.52
		EMPTY INSUR - HEALTH	RECREATION / REC ADMINISTRATION	29,665.24
		EMPLOYEE LIFE INSURANCE	CORPORATE / ADMINISTRATIVE	305.45
			CHECK TOTAL	60,837.21
79170	PETROCHOICE, LLC	OIL FOR TRUCKS AND EQUIPMENT	CORPORATE / PARKS ADMINISTRATION	1,341.80
			CHECK TOTAL	1,341.80

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79171	RALPH HELM INC.	TORO PUSH MOWER CARBURETOR	CORPORATE / PARKS ADMINISTRATION	60.44
			CHECK TOTAL	60.44
79172	SAFEGUARD BUSINESS SYSTEMS	PAYROLL CHECKS	RECREATION / REC ADMINISTRATION	137.61
		PAYROLL CHECKS	CORPORATE / PARKS ADMINISTRATION	91.74
		PAYROLL CHECKS	RECREATION / SPRC	38.22
		PAYROLL CHECKS	RECREATION / SUNSET RACQUETBALL & FITNESS	38.22
		PAYROLL CHECKS	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	38.23
		PAYROLL CHECKS	CORPORATE / PECK FARM	38.23
			CHECK TOTAL	382.25
79173	STEVENS STREET PROPERTIES	PH 38 RENTAL FEE	RECREATION / PLAYHOUSE 38	1,854.00
			CHECK TOTAL	1,854.00
79174	SUNBURST SPORTSWEAR	GYMNASTICS CAMP SHIRTS	RECREATION / TUMBLING	1,161.00
			CHECK TOTAL	1,161.00
79175	OFFICIAL FINDERS LLC	3-ON-3 BASKETBALL REFS	RECREATION / THREE ON THREE TOURNEY	403.00
			CHECK TOTAL	403.00
79176	VERIZON WIRELESS	MONTHLY CELL - REC	RECREATION / REC ADMINISTRATION	4.41
		MONTHLY CELL - PARKS	CORPORATE / PARKS ADMINISTRATION	98.52
		MONTHLY CELL - KZ/CAMPS	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	49.07
			CHECK TOTAL	152.00
79177	KYLE DAVIS	AUTUMN FAIR TRAFFIC CONTROL	RECREATION / REC ADMINISTRATION	150.00
			CHECK TOTAL	150.00
79178	PEPSI COLA BEVERAGE COMPANY	AUTUMN FAIR SODA ORDER	RECREATION / REC ADMINISTRATION	70.38
			CHECK TOTAL	70.38
79179	AMY SOTELO	AUTUMN FAIR TRAFFIC CONTROL	RECREATION / REC ADMINISTRATION	150.00
			CHECK TOTAL	150.00
			WARRANT TOTAL	255,730.83

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79180	ACE HARDWARE GENEVA	SUNSET GYM BOXING BAG REPAIRS	RECREATION / SUNSET RACQUETBALL & FITNESS	59.61
		LOPPERS FOR GROUNDS MAINT	CORPORATE / PARKS ADMINISTRATION	46.79
		PRUNER REPLACEMENT BLADE	CORPORATE / PARKS ADMINISTRATION	11.69
			CHECK TOTAL	118.09
79181	ELLIOTT BORTNER	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	50.00
			CHECK TOTAL	50.00
79182	CORY BRADBURN	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	25.00
			CHECK TOTAL	65.00
79183	CARDIO PARTNERS INC.	CPR TRAINING EQUIPMENT	RECREATION / REC ADMINISTRATION	679.00
			CHECK TOTAL	679.00
79184	BILL CHO, INC.	TAEKWONDO SUMMER 2023	RECREATION / MARTIAL ARTS	126.00
			CHECK TOTAL	126.00
79185	CITY OF GENEVA	OLD MILL PK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	18.30
			CHECK TOTAL	18.30
79186	COM ED	COM ED - PETERSON PROP	CORPORATE / PARKS ADMINISTRATION	13.96
		COM ED - PFP BALLFIELDS	RECREATION / ADULT SOFTBALL	145.23
			CHECK TOTAL	159.19
79187	CONSERV FS, INC.	UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	1,242.54
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	138.06
		UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	561.52
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	62.39
			CHECK TOTAL	2,004.51
79188	COMCAST CABLE	COMCAST SVC - SPRC	RECREATION / SPRC	608.84
			CHECK TOTAL	608.84
79189	COMCAST CABLE	COMCAST SVC - SCC	RECREATION / REC ADMINISTRATION	365.00
		COMCAST SVC - SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	243.84
			CHECK TOTAL	608.84

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79190	RYAN COFFLAND	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
79191	ADAM DAGLEY	REIMB CELL PHONE	CORPORATE / PECK FARM	50.00
		REIMB MILEAGE	CORPORATE / PARKS ADMINISTRATION	25.00
			CHECK TOTAL	75.00
79192	KYLE DONAHUE	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	50.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	25.00
			CHECK TOTAL	75.00
79193	DUNHAM WOODS FARM, INC.	YTH HORSEBK LESSONS SUM 23	RECREATION / YOUTH	420.00
		YTH HORSEBK LESSONS SUM 23	RECREATION / YOUTH	250.00
		ADLT HORSEBK LESSONS FALL 23	RECREATION / ADULT	276.00
			CHECK TOTAL	946.00
79194	EXCAL TECH	MONTHLY INTERNET ACCESS	RECREATION / REC ADMINISTRATION	274.55
		MONTHLY INTERNET ACCESS	CORPORATE / PARKS ADMINISTRATION	85.00
		MONTHLY COMPUTER/SERVER MAINT	RECREATION / REC ADMINISTRATION	3,194.00
		MICROSOFT 365 OUTLOOK	RECREATION / REC ADMINISTRATION	1,609.47
			CHECK TOTAL	5,163.02
79195	FITZGERALD'S OCTAGON HOUSE, INC	FISH BOIL FALL 23	RECREATION / ACTIVE OLDER ADULTS - TRIPS	618.75
			CHECK TOTAL	618.75
79196	STEPHANIE FRANTZ	MINDFUL MEDITATION SUM 23	RECREATION / ADULT	100.00
			CHECK TOTAL	100.00
79197	LAUREN GAGER	REIMB CELL PHONE	CORPORATE / PARKS ADMINISTRATION	50.00
			CHECK TOTAL	50.00
79198	CARL GORRA	REIMB CELL PHONE	CORPORATE / PARKS ADMINISTRATION	50.00
			CHECK TOTAL	50.00
79199	W.W. GRAINGER CORP.	SANITATION SUPPLIES	CORPORATE / PARKS ADMINISTRATION	205.73
			CHECK TOTAL	205.73
79200	HELM SERVICE/HELM MECHANICAL	MC POOL REPAIR GAUGE AND METER	RECREATION / MILL CREEK POOL	1,735.00

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
79200	HELM SERVICE/HELM MECHANICAL	SUN POOL METER INSTALL	RECREATION / SUNSET POOL	975.00
			CHECK TOTAL	2,710.00
79201	LEAH HURWITZ	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	30.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	70.00
79202	JOEY KALWAT	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
79203	BETH KEEN	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	30.00
			CHECK TOTAL	30.00
79204	KEN KERFOOT	REIMB CELL PHONE	CORPORATE / PARKS ADMINISTRATION	30.00
			CHECK TOTAL	30.00
79205	KIRHOFFER'S SPORTS, INC.	SOFTBALL UNIFORMS	RECREATION / GIRLS SOFTBALL	5,189.00
		SOFTBALL GAME BALLS	RECREATION / GIRLS SOFTBALL	412.00
			CHECK TOTAL	5,601.00
79206	STEVE KULESZA	REIMB CELL PHONE	CORPORATE / PARKS ADMINISTRATION	50.00
			CHECK TOTAL	50.00
79207	LIFE FITNESS CORP	NEW PADS FOR FITNESS MACHINES	RECREATION / SUNSET RACQUETBALL & FITNESS	202.22
			CHECK TOTAL	202.22
79208	CHRIS MCADAM	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
79209	MENARDS	SUNSET GYM TV MOUNT	RECREATION / SUNSET RACQUETBALL & FITNESS	58.99
		GENERAL TOOLS	CORPORATE / PARKS ADMINISTRATION	35.99
		GENERAL TOOLS	CORPORATE / PARKS ADMINISTRATION	35.96
		SUNSET GYM REPAIRS	RECREATION / SUNSET RACQUETBALL & FITNESS	37.31
		PROBES FOR POOLS	RECREATION / SUNSET POOL	3.54
		SUNSET POOL REPAIRS	RECREATION / SUNSET POOL	38.30
			CHECK TOTAL	210.09
79210	OFFICE DEPOT	OFFICE SUPPLIES - STICKY NOTES	RECREATION / REC ADMINISTRATION	9.99

DATE: 09/15/23
TIME: 08:28:56
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GENEVA PARK DISTRICT
WARRANT NUMBER 091523

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FROM CHECK # 79180 TO CHECK # 79224

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
79210	OFFICE DEPOT	PRINTER INK, MARKERS	RECREATION / REC ADMINISTRATION	168.24
		MISC OFFICE SUPPLIES	RECREATION / SPRC	188.92
		SPRC OFFICE SUPPLIES	RECREATION / SPRC	8.79
		SPRC OFFICE SUPPLIES	RECREATION / SPRC	3.28
		OFFICE SUPPLIES - BINDERS, ETC	RECREATION / REC ADMINISTRATION	47.64
		MISC OFFICE SUPPLIES	RECREATION / REC ADMINISTRATION	4.79
			CHECK TOTAL	431.65
79211	TANYA OSIKA	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	30.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	25.00
			CHECK TOTAL	55.00
79212	CASH	BORTNER KALWAT STIPEND NRPA	RECREATION / REC ADMINISTRATION	674.00
			CHECK TOTAL	674.00
79213	CHRISTY POWELL	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
79214	RALPH HELM INC.	BALLFIELD MACHINE STARTER	CORPORATE / PARKS ADMINISTRATION	373.85
			CHECK TOTAL	373.85
79215	KELLY WALES	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	60.00
			CHECK TOTAL	100.00
79216	SKILLS GIVEN	BASKETBALL INSTRUCTION SPR 23	RECREATION / SPRC GENERAL ATHLETICS	1,297.00
		BASKETBALL INSTRUCTION	RECREATION / SPRC GENERAL ATHLETICS	2,352.00
			CHECK TOTAL	3,649.00
79217	SOUNDS LIKE MUSIC LLC	MUSIC CLASSES SUMMER 2023	RECREATION / YOUTH	1,120.00
			CHECK TOTAL	1,120.00
79218	SUNBURST SPORTSWEAR	GYMNASTICS STAFF SHIRTS	RECREATION / GYMNASTICS	170.00
			CHECK TOTAL	170.00
79219	TECHPRO, INC.	SPRC PHONE	RECREATION / SPRC	925.00
			CHECK TOTAL	925.00

DATE: 09/15/23
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GENEVA PARK DISTRICT
WARRANT NUMBER 091523

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FROM CHECK # 79180 TO CHECK # 79224

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
79220	OFFICIAL FINDERS LLC	ADULT SOFTBALL UMPIRES	RECREATION / ADULT SOFTBALL	320.00
		ADULT SOFTBALL UMPIRES	RECREATION / ADULT SOFTBALL	320.00
		UMPIRES FOR YOUTH SOFTBALL	RECREATION / GIRLS SOFTBALL	140.00
			CHECK TOTAL	780.00
79221	TRIANGLE MECHANICAL SVC., INC.	SCC COMPRESSOR REPAIR	RECREATION / REC ADMINISTRATION	222.50
		SCC FURNACE REPAIR	RECREATION / REC ADMINISTRATION	2,770.00
		SUN POOL HOT WATER BOILERS SVC	RECREATION / SUNSET POOL	608.00
		SCC HVAC REPAIRS UNIT MUA-7	RECREATION / REC ADMINISTRATION	731.00
		SCC HVAC REPAIR UNIT RTU-4	RECREATION / REC ADMINISTRATION	972.25
		MC POOL HEATER SVC CALL	RECREATION / MILL CREEK POOL	485.00
		PREVENTATIVE MAINTENANCE	CORPORATE / PARKS ADMINISTRATION	754.17
		PREVENTATIVE MAINTENANCE	CORPORATE / PARKS ADMINISTRATION	2,388.20
		PREVENTATIVE MAINTENANCE	RECREATION / SPRC	5,781.97
		PREVENTATIVE MAINTENANCE	RECREATION / REC ADMINISTRATION	3,286.07
		PREVENTATIVE MAINTENANCE	RECREATION / MILL CREEK POOL	359.09
			CHECK TOTAL	18,358.25
79222	VALLEY LOCK CO., INC.	PADLOCK KEY COPIES	CORPORATE / PARKS ADMINISTRATION	59.80
			CHECK TOTAL	59.80
79223	NICOLE VICKERS	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	60.00
			CHECK TOTAL	60.00
79224	ELGIN BEVERAGE	AUTUMN FAIR CONCESSIONS	RECREATION / REC ADMINISTRATION	1,580.00
			CHECK TOTAL	1,580.00
			WARRANT TOTAL	49,121.13

DATE: 09/13/23
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GENEVA PARK DISTRICT
WARRANT NUMBER 091523

PAGE: 1

FROM CHECK # 115944 TO CHECK # 115956

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
115944	BLACK GOLD SEPTIC	MOORE PARK SPRAY - STORM SEWER	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	900.00
			CHECK TOTAL	900.00
115945	CHASE CARD SERVICES	TENNIS NETS - STERLING MANOR	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	418.00
		NET POSTS - STERLING MANOR	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,296.00
		TENNIS NETS - HARRISON	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	395.18
		ADOBE CLOUD SUBSCRIPTIONS	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	2,293.75
		REFUND FROM ADOBE	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	-150.55
		DIALPAD - NEW PHONE SYSTEM	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	4,413.88
		GO TO MEETING SUBSCRIPTION	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	19.00
		WATER WHEEL FOR MINI GOLF	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	2,895.00
			CHECK TOTAL	11,580.26
115946	EXCAL TECH	AUGUST MONTHLY BILLING	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	77.50
			CHECK TOTAL	77.50
115947	PREMISTAR-NORTH	VENTILATION LOUVERS AND MOTOR	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	9,598.00
			CHECK TOTAL	9,598.00
115948	HARRIS COMPUTER SYSTEMS, INC.	MSI ANNUAL HOSTING FEE	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	6,456.10
			CHECK TOTAL	6,456.10
115949	G. KLEMM ROOFING, CO.	JAYCEE STORAGE BUILDING ROOF	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,983.50
			CHECK TOTAL	5,983.50
115950	LIFE FITNESS CORP	FLY/REAR DELT MACHINE	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,054.21
			CHECK TOTAL	5,054.21
115951	PETERS ELECTRIC & TECHNOLOGY	MOORE SPRAY CIRCULATION PUMP	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	444.00
			CHECK TOTAL	444.00
115952	POWER SYSTEMS	KETTLEBELLS, DUMBBELLS, PLATES	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	3,118.35
			CHECK TOTAL	3,118.35
115953	R.J. O'NEIL, INC.	SUN POOL SEASONAL STARTUP	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,223.26
			CHECK TOTAL	5,223.26
115954	THE SANCTUARY	ORGANIC FERTILIZER	CONSTRUCTION / CAPITAL IMPROV. / LANDSCAPING &	9,923.00
			CHECK TOTAL	9,923.00

DATE: 09/13/23
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GENEVA PARK DISTRICT
WARRANT NUMBER 091523

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FROM CHECK # 115944 TO CHECK # 115956

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
115955	FLOORS INC	SPRC WOOD FLOOR REFINISH	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	9,115.00
			CHECK TOTAL	9,115.00
115956	ISAAC'S & FLOURISHING FINISH	SRFC-REPAIRS TO BENCH PADS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	2,029.95
			CHECK TOTAL	2,029.95
			WARRANT TOTAL	69,503.13

DATE: 09/14/23
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GENEVA PARK DISTRICT
WARRANT NUMBER 091523

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FROM CHECK # 115957 TO CHECK # 115963

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
115957	LAW OFFICES OF ANCEL GLINK,P.C	MISC LEGAL MATTERS	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	1,445.00
			CHECK TOTAL	1,445.00
115958	EXCAL TECH	BACKUP STORAGE	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	650.00
		CSM SCC COMPUTER/LAPTOP	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	1,548.47
			CHECK TOTAL	2,198.47
115959	HARRIS COMPUTER SYSTEMS, INC.	MSI SOFTWARE V.10 WEB BASED	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	9,400.00
			CHECK TOTAL	9,400.00
115960	HELM SERVICE/HELM MECHANICAL	MC POOL VALVES AND PIPES	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	6,200.00
			CHECK TOTAL	6,200.00
115961	E. HOFFMAN INC.	GARDEN CLUB PK REMOVE PILLARS	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	4,100.00
			CHECK TOTAL	4,100.00
115962	PECOVER DECORATING SER., INC.	SRFC PAINTING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,500.00
			CHECK TOTAL	5,500.00
115963	TRIANGLE MECHANICAL SVC., INC.	SPRC HVAC REPAIR UNIT RTU-4	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	2,360.00
		MC POOL RELIEF VALVE REPAIR	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,977.44
		MC POOL PUMP AND MOTOR REPAIR	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	3,190.00
			CHECK TOTAL	7,527.44
			WARRANT TOTAL	36,370.91

DIRECTOR'S MONTHLY AGENDA AND REPORT September 18, 2023

RENOVATION AT STEPHEN PERSINGER RECREATION CENTER (KIDS KORRAL)

Staff is looking for approval to move forward with the redesign of Kids Korral at Stephen Persinger Recreation Center. The space has not been in active use since the pandemic and staff is looking to reformat the area to accommodate additional fitness needs. Elliott Bortner will be available to answer any questions the board may have.

OFFICE ADDITION AT STEPHEN PERSINGER RECREATION CENTER

As the recreation staff has grown over the past several years the need for an additional office space has become prevalent. Staff is looking for approval from the board to move forward with the bidding process for an additional office which is estimated to cost between \$30,000-\$40,000. Elliott Bortner will be available to answer any questions the board may have.

COMMUNICATIONS

As the board will recall, staff delayed the community survey focus groups to the Fall season. Plans are currently being finalized for these meetings to occur in mid-October. The results of these groups could prove to be beneficial in the capital planning process. A meeting for capital planning still needs to be finalized.

Sunset Pool has closed for the season. The staff did a remarkable job throughout the season. Staff will now be focusing on Fall/Winter repairs and maintenance issues for the Summer of 2024.

Staff has been in conversations with the Kane County Forest Preserve and the Geneva History Museum in hopes of formulating partnerships for programmatic opportunities.

Autumn Fair was held over this past weekend. The Foundation will begin focusing on identifying what future projects they are wanting to fund based on the proceeds from Autumn Fair.

Staff members will be attending the National Recreation & Park Association conference October 10th – 12th.

As previously mentioned, staff has instituted a staff recognition program which allows department heads to immediately recognize stellar work by presenting an employee a gift card on the spot. Below is a list of the much deserving recipients to date:

Ken Kerfoot	Taking on extra responsibilities during the beginning of the pool season
Rafael Davalos	Extra initiative and hard work at beautifying Wheeler Park
Luke Buoy	Excellent horticultural care for the large plantings at Wheeler Park
Bob Newman	Conscientious care while mowing at Mini Golf
Josh Junger	Skilled repair work of a water wagon pump
Nicky O'Keefe	Above and beyond maintenance at Wheeler
Ryan Husky	Consistently and diligently maintaining Sunset Pool and Sunset Community Center grounds
Matt McNeal	Consistently and diligently maintaining Sunset Pool and Sunset Community Center grounds
Andy Rauchmiller	Driving and decorating the trailer for Swedish Days on short notice due to a sick staff member
Steve Kulesza	Driving and decorating the trailer for Swedish Days on short notice due to a sick staff member
Laura Sprague	Consistently photographing all events, many of which are after hours and on weekends
Chris McAdam	Handling a variety of weather issues & taking on all aquatic responsibilities in his supervisors' absence

Adam Dagley	Taking on the partnerships with the Police and Fire to make Risk Watch camp a success
Joey Kalwat	Recognizing a need for help and stepping in during staff transitions
Jon Foust	Offering his expertise at Sunset and performing repairs on fitness equipment
Hannah Sterrick	Taking on a larger workload and helping during staff transition
Debbie Wienrich	Working the front desk alone and successfully working through unforeseen issues
Joey Kalwat	Going above and beyond in staff training resulting the 10 th consecutive 5-Star audit
Jason Black	Handling a situation just prior to a summer concert to make sure participants had a better experience

The calendar of events and meetings is included in your packet.

FUTURE MEETINGS:

Board Planning Meeting	TBD	TBD	TBD
October Board Meeting	October 16	7:00 pm	SCC
GPD Foundation Meeting	October 24	7:00 pm	SCC

AUDIT FY 2022-2023

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. Staff is asking board to approve the Geneva Park District Annual Comprehensive Financial Report for the Fiscal Year ending April 30, 2023 as presented.

SAFETY REPORT REVIEW BY SUPT. ELLIOTT BORTNER

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

BEFORE & AFTER SCHOOL PROGRAM REPORT

Enclosed is a copy of the report for your review which was prepared by Kelly Wales. Kelly will be present at the meeting to discuss the report and answer your questions. Staff asks that the Board approve the report and the 2023-2024 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.

CITY OF GENEVA TIF 2 EXTENSION

The City of Geneva is seeking support from local taxing bodies, including the Geneva Park District, for the proposed extension of East State Street TIF (known as TIF#2). They have requested taxing bodies to submit a letter of support by September 29th. More information is within the board packet for discussion.

BUTTERFLY HOUSE RENOVATION

The Peck Farm Butterfly House roof needs repair. The goal of these repairs would be to remedy existing maintenance issues and also to raise the roof in an effort to alleviate heat issues within the vestibule. Carl Gorra will be available to answer any questions. Staff would ask the board to consider approving this repair in the amount of \$27,000.

SEPT 2023

SUN

MON

TUE

WED

THU

FRI

SAT

01

02

HPC Mtg @ 7pm

Parents Night
Out 6-9pm

03

04

05

06

07

08

09

Last day of
Sunset Pool

Foundation
Autumn Fair Mtg
@ 7pm

CAC Mtg
@ 7pm

HPC Mtg @ 7pm

City Council & Comm
of the Whole Mtg @7

HPC Mtg @ 7pm

10

11

12

13

14

15

16

Afternoon
Throwback
Movie @ PH38
2pm

School District
Mtg @ 7pm

Plan Comm Mtg
@ 7pm

Parents Night
Out 6-9pm

Karaoke Night
7pm @PH38

Harvest Hustle 5K
@10:30am

Autumn Fair @
11am-3pm

Last Day of
Butterfly House

17

18

19

20

21

22

23

Board Mtg @
7pm

HPC Mtg @
7pm

City Council &
Comm of the
Whole Mtg @7

Youth Talent
Show 7pm @
PH38

Peck Farm
Family Campout

24

25

26

27

28

29

30

School District
Mtg @ 7pm

Library Mtg
@7pm

Plan Comm Mtg
@7pm

OCT 2023

SUN	MON	TUE	WED	THU	FRI	SAT
01 Stone Creek Mini Golf Closed!	02 City Council & Comm of the Whole Mtg @7	03 HPC Mtg @ 7pm	04	05 CAC Meeting @ 7pm	06 Parents Night Out 6-9pm	07
08	09 Columbus Day	10 School District Mtg @ 7pm	11	12 Plan Comm Mtg @7pm	13	14 Escape the Mansion @ SPRC 1pm-9pm
15 3 on 3 Basketball Tournament SPRC 10am-4pm	16 Board Mtg @ 7pm City Council & Comm of the Whole Mtg @7	17 HPC Mtg @ 7pm	18	19	20	21 Halloween Hay Day @ SPRC 10am-1pm Dog Parade 10am
22	23 School District Mtg @ 7pm Pizza Palooza @SCC 6 – 7:15pm	24 Foundation Board Mtg @ 7pm	25	26 Plan Comm Mtg @7pm Library Mtg @7pm	27	28
29	30	31 Halloween				

GENEVA PARK DISTRICT

710 Western Avenue

Geneva, IL 60134

(630) 232-4542

www.genevaparks.org**MEMORANDUM****TO:** Geneva Park District, Board of Commissioners**FROM:** Joey Kalwat, Aquatics & Facility Manager
Elliott Bortner, Superintendent of Recreation**CC:** Nicole Vickers, Executive Director**DATE:** September 18, 2023**RE:** Kidz Korral Renovation Design Study**PURPOSE**

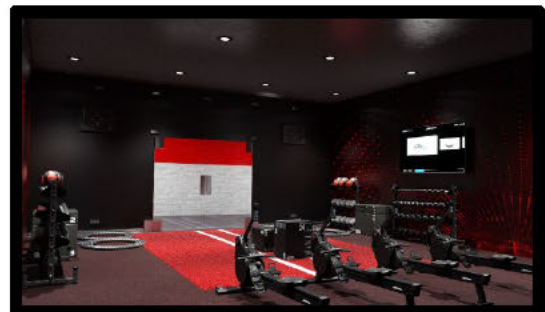
The purpose of this memorandum is to provide the Geneva Park District Board of Commissioners with information to consider approving a contract with FGMA for an architectural and interior design space plan study for the Stephen D. Persinger Recreation Center. Specifically, for the design and development for a renovation of the space previously used for Kidz Korral.

BACKGROUND

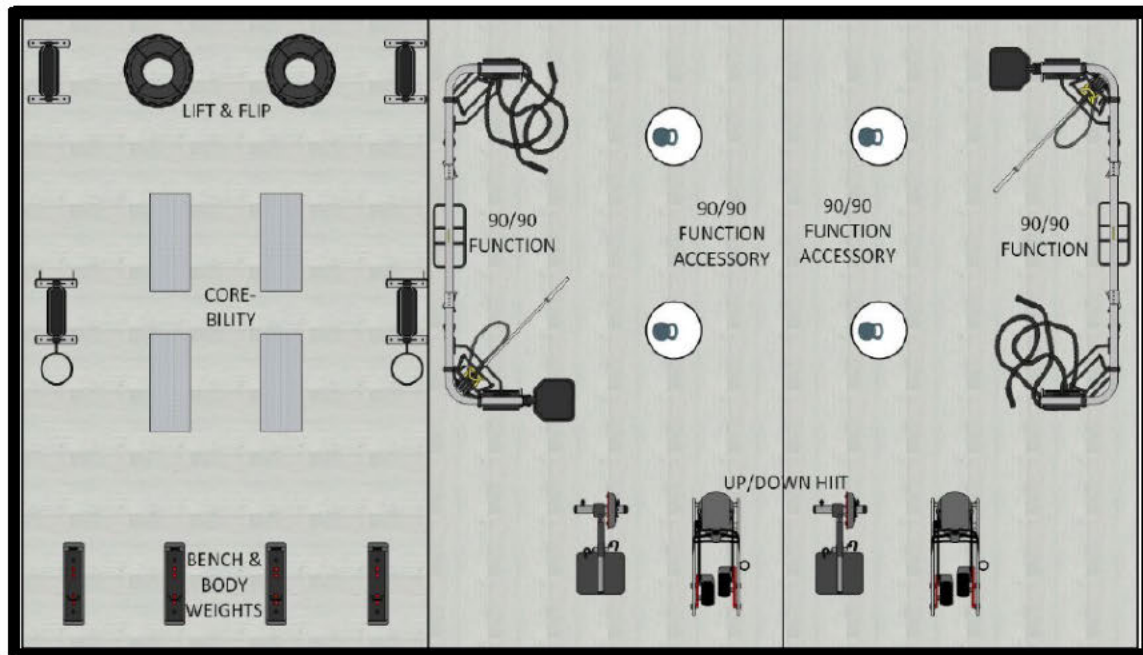
Kidz Korral, the park district's child care center, has not been operational since the onset of the Covid-19 pandemic in March 2020. Previously, Kidz Korral provided child care for fitness center members for a maximum of 3 hours per day. This program historically operated at a loss, but provided a service to the community and members.

Since reopening the facility Covid-19 pandemic has been in the rear view, the need and desire for a child care facility have reduced. In the last 3 years, staff have received minimal comments about Kidz Korral being closed and/or requesting it to be reopened. However, staff have received many comments with regards to a desire for more stretching areas, free weights and strength equipment via surveys, email, on the phone or in-person. It should also be noted that many area park districts and private fitness centers did not bring back child care services after the pandemic. With that, staff is proposing to renovate the Kidz Korral room into a more fitness-centered space.

Staff have worked with LifeFitness to imagine what this space could turn into. Industry trends are pointing to more strength equipment and functional fitness space. This new fitness space would be strength focused, while also having the ability to be closed off into a group fitness classroom. Desired equipment/space usage would include benches/body weights, functional fitness, spin bikes, TRX, and a stretching area.



Adding this additional fitness space as part of the BestLife membership at SPRC, could have a positive impact on memberships. With trends pointing to strength and more functional fitness space, renovating Kidz Korral into a fitness centered area could drive the membership base, and in turn generate additional revenues for BestLife Fitness. Staff is currently preparing the annual survey of BestLife Fitness members, which includes questions about what types of equipment/weight/fitness classes members would like to see added.



The survey also gauges the membership’s satisfaction with the fees paid. Adding additional amenities to SPRC could result in a recommended fee increase, which would be brought to the board at a later date.

In the Summer of 2023, staff met with FGMA, to determine what would need to occur to begin the process of renovating the Kidz Korral space. It was determined that a design study would be an appropriate first step. This would include two floor plan options along with 3D perspective linework views of the space, as well as a schematic budget. Staff would bring these design concepts back to the board for feedback and direction.

FINANCIAL

Funds are available in the Construction/Capital Improvement Fund account 30-1200-6-1210-11 SPRC.

RECOMMENDATION

Staff recommends that the Board of Commissioners approve the contract from FGMA, for the design study of the Kidz Korral space into a more fitness driven area in the amount of \$16,800.

GENEVA PARK DISTRICT

710 Western Avenue

Geneva, IL 60134

(630) 232-4542

www.genevaparks.org

**MEMORANDUM**

TO: Geneva Park District, Board of Commissioners

FROM: Joey Kalwat, Aquatics & Facility Manager
Elliott Bortner, Superintendent of Recreation

CC: Nicole Vickers, Executive Director

DATE: September 18, 2023

RE: Construction of Staff Office at SPRC

PURPOSE

The purpose of this memorandum is to provide the Geneva Park District Board of Commissioners with information to consider approving a new staff office space at the Stephen D. Persinger Recreation Center.

BACKGROUND

As the Recreation Staff has grown, the need for additional staff office space has also increased. Staff has determined that adding an additional office at SPRC would be most conducive, and least disruptive to daily operations. Staff has worked with Williams Architects to secure design plans, as well as a permit from the City of Geneva.

FINANCIAL

The project would be paid through capital account C-1210. Staff has spoken with a few general contractors to determine the cost of construction for this project. It has been determined that the cost will be between \$30,000-\$40,000 for construction, which will require a sealed bid. Staff would bring bid results to the board at a later date.

RECOMMENDATION

Staff recommends that the Board of Park Commissioners approve staff to bid the new SPRC office project in the near future.

**GENEVA PARK DISTRICT
PARKS AND PROPERTIES REPORT
CARL GORRA
SUPERINTENDENT OF PARKS AND PROPERTIES
September 18th, 2023**

STAFF

- Two staff members have signed up for PDRMA's confined space training on September 20th at Woodridge Park District.
- A presentation titled "Balancing Pickleball and Tennis in Parks" was broadcast thru NPRA on September 8th. The online presentation focused on the efforts of a number of park districts to address the rise of pickleball in popularity and challenges with siting new courts. A number of common themes were discussed as follows:

What do the numbers tell us?

- Estimates are that 23.6 million people play tennis, 8.9 million play pickleball nationwide.
- About 27% of pickleballers also play tennis.
- Tennis has seen a 33% growth since COVID, pickleball 158%.

Noise is the #1 complaint of new courts being installed; noise not only from play, but from socializing.

- Noise ordinance – in Geneva for instance, the limit is 65 decibels between 7 am and 10 pm, and 60 decibels from 10 pm to 7 am. Sound is measured 5' off the ground at the property line of where the noise travels.
- For reference, a normal conversation is considered to be 60 decibels. Some districts have a weekend mitigation strategy of courts closed between 7 and 9 a.m. on weekends.
- 500' to 600' of distance between courts and residential areas is ideal, 300-400 is considered fine with mitigation (trees etc.).
- The "newness" of noise as well as being in a line of sight makes a difference (perceived noise).

Differences and similarities of pickleball and tennis to be considered.

- Pickleball has a larger social component at the courts. Additional seating in the shade is desirable for pickleball.
- Both require similar infrastructure beyond the courts include parking, restrooms and shelters.
- Both sports are best served by dedicated courts when possible.
- Length of season? Tennis is somewhat self-limiting. Pickleball can play into colder weather. Snow removal to the court, and on the courts, needs to be considered.
- No public agency offered any thoughts on resident vs. non-resident use.

PROJECT / OPERATIONS UPDATES

- Folk Fest was held at Island Park on September 3rd and 4th. The bulk of the preparations for Folk Fest took place the week of August 28th. District staff lent a helping hand by ferrying tents, port-o-lets, garbage and recycling cans and picnic tables on, and later off the island.



- Parks staff painted the upstairs hallway at SPRC over the week in which it was closed. The project went well, with mowing crew staff redirected from cutting grass to painting during the drouthy weather.



- The water supply line to the greenhouse has been replaced. About 200' of polyethylene line was directionally bored from the city main located near the tennis courts. The old line was in excess of fifty years old in some areas.

ATHLETICS

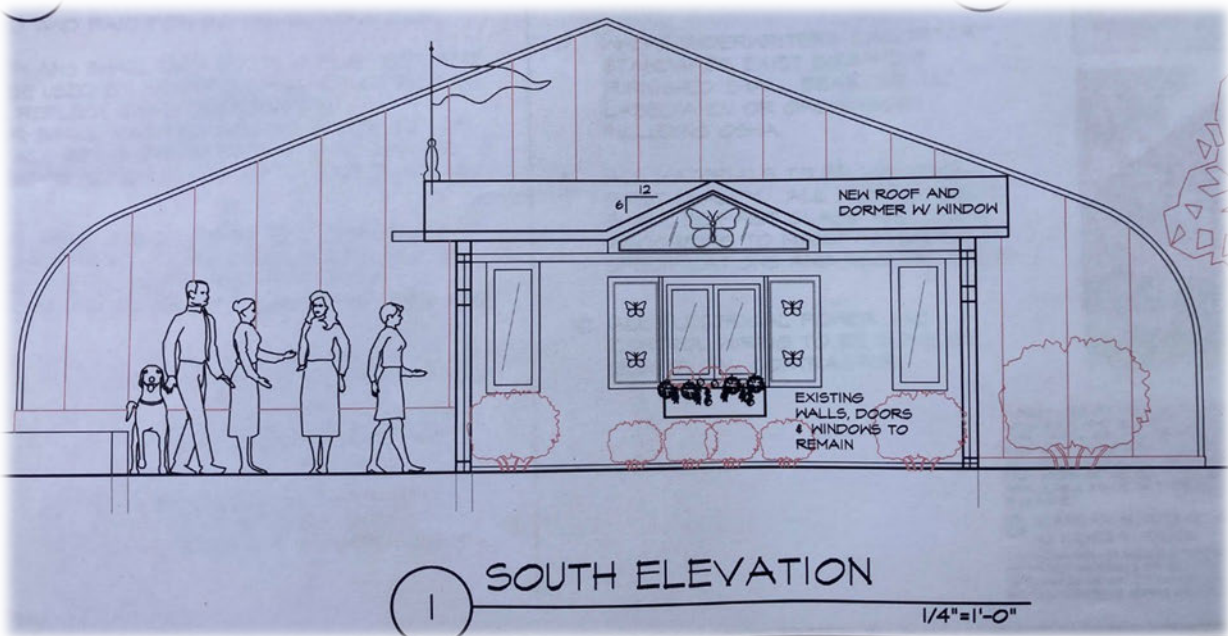
- The Fall ball season has begun. The athletic field crew has returned to preparing baseball, softball and soccer fields for daily play.
- Contractors for the renovation of Mill Creek north baseball field infield have been scheduled for work this Fall. Marco Clay will be providing the ball mix, and Sportsfields Inc. has been brought on board for the renovation work itself.
- Water supply at Mill Creek Community Park is still a work in process. Mill Creek Water Reclamation District has requested an intergovernmental agreement from the District as it seeks assurances that certain safety protocols are ineffect. Once the IGA has been written and approved, it will be presented to MCWRD for approval.

FACILITIES / VEHICLES / EQUIPMENT

- The restrooms at Island Park are ready to be renovated. These older, highly used restrooms have supply and sewer lines that are a mix of styles and materials and need to be reworked. Partitions and stall sizes will need to be changed to become ADA compliant. Lighting needs to be increased along with the introduction of touchless fixtures. A quote from Mendel plumbing to be used in upcoming budgeting for the 2024-2025 fiscal year was obtained. The quote for this work is \$78,000.



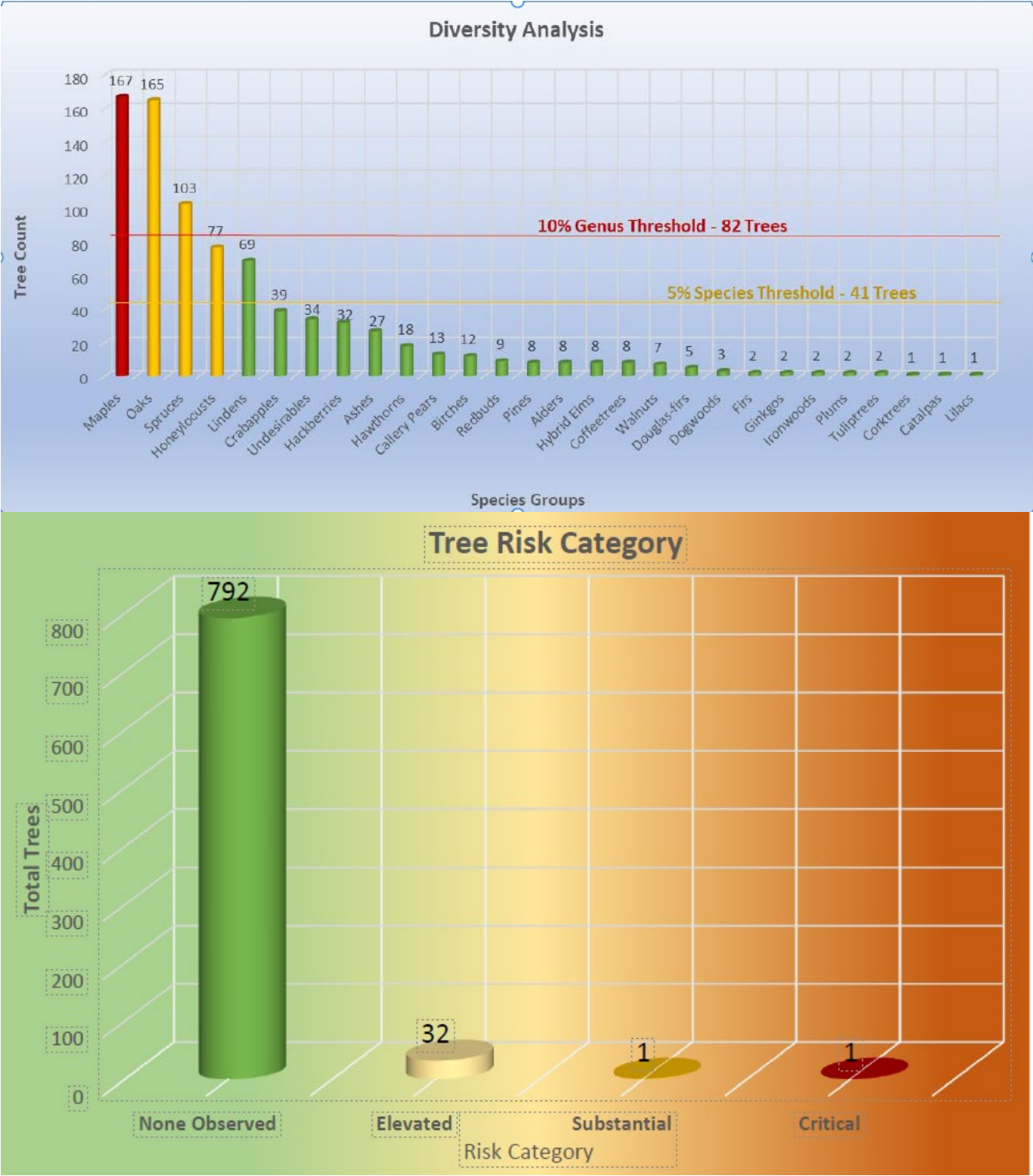
- The front entrance vestibule of the Butterfly House needs repair. The roofing material needs replacement and all the supporting ceiling joists as well. Additionally, the roof needs to be raised so that additional ventilation can be added. Heat buildup in the entrance room needs to be addressed. M & L Woodworks has provided the District with a quote for the roof replacement and other improvements.



- Klemm Roofing has performed two roofing repairs at Peck Farm. They have replaced some loose shingles on the Orientation Barn. Additionally, they have sealed windows within the farmhouse cupola windows to eliminate water leaks into the attic.
- Staff have addressed the leaky air conditioner condensate line in the Peck Farmhouse basement. The line was nonfunctioning and as a result, a great deal of water that should have been going to a sump was leaking onto the floor. A correctly pitched drain line has repaired the problem.
- Craiger Custom Designs has been given the notice to proceed in repairing a section of the railing on the back side of the Peck Farmhouse. The work is scheduled to be completed in October.
- The Masonry Doctors are scheduled to repair the chimney cap and loose bricks at the Island Park field house. Work will take place in September.

HORTICULTURE / NATURAL AREAS / GARDEN PLOTS

- Graf Tree Care has finished the District tree inventory for this year. Parks whose trees have been inventoried this year included Carriage Crest, Randall Square, Sterling Manor, Deerpath, Arbizzani, Peck Farm and Peck North (SPRC). This will be the second year of inventory data collection. The number of trees inventoried in 2022-2023 total 825. Those parks inventoried in 2023 will be pruned later this year as part of a seven year pruning rotation.



**GENEVA PARK DISTRICT
RECREATION BOARD REPORT
ELLIOTT BORTNER, CPRP, AFO
SUPERINTENDENT OF RECREATION
September 18, 2023**

UPDATE:

I. FALL REGISTRATION

Fall registration is complete with most classes beginning the week of September 11. Staff have already submitted their program plans for the Winter 2024 season. Staff were pleased with many of the program areas' participation numbers, including a significant increase in Playhouse 38 programming and cheerleading.

II. EVENTS

The two rescheduled Concerts in the Park were held on the last two Wednesdays in August.

Autumn Fair and Harvest Hustle 5K were both held on September 16 at Peck Farm Park.

Please mark your calendars for these upcoming events:

- Escape the Mansion (SPRC): October 14
- Halloween Hayday (SPRC): October 21
- Howl O 'Ween Dog Parade (Peck Farm Park): October 21

III. FACILITIES

BestLife Fitness at Sunset and SPRC completed their annual shutdown weeks and have the facilities looking spectacular.

Sunset Pool is now closed for the season following a very busy Labor Day Weekend. End of season survey have been sent to all pool users to assist in plans for next year, these are in addition to the mid-season surveys sent in July.

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

The Butterfly House officially closed for the season on September 16 coinciding with the Autumn Fair.



Rehearsals for the upcoming youth production of Legend of Sleepy Hollow and the adult production of The Shadow Over Dunwich are underway. The Fall Youth Talent Show will be held Friday, September 22 following successful talent shows in the spring and summer.

PROGRAMMING UPDATE

Angels Cheer and Poms and Sunset Dance Academy have started their seasons, both have seen growth in participation numbers from last year. Geneva Gymnastics Academy has also begun their season as well.

Pickleball programs and leagues are proving to be extremely popular once again this season. Staff have expanded league offerings to accommodate large waitlists.

IV. STAFF UPDATE

We are pleased to welcome Kellie McKanna as the new Customer Service Manager at Sunset Community Center and Briana Carlson as the new Customer Service Manager at SPRC.

INFORMATION:

I. SUNSET REPORT

Comparison figures for Sunset Racquetball and Fitness Center are as follows

SRFC General		
	August 2022	August 2023
Annual Membership Revenue	\$7,957	\$7,041
EFT/Ongoing Revenue	\$3,508	\$4,968
Court Hours	\$12	\$91
Guests	\$671	\$525
Monthly Memberships	\$0	\$341
Vending	\$208	\$640
Total Revenue	\$12,356	\$13,606
Resident SRFC Pre-Paid:		
New	17	8
Renew	22	16
Resident SRFC Ongoing:		
New	2	6
Renew	3	4
Non-Resident SRFC Pre-Paid:		
New	2	0
Renew	3	5
Non-Resident SRFC Ongoing:		
New	0	0
Renew	0	0
New	21	14
Renew	28	25
Totals	49	39

SRFC Memberships Totals		
	August 2022	August 2023
Total Membership Revenue	\$11,465	\$12,009

SRFC Usage Breakdown		
	August 2022	August 2023
Members	3,575	4,445
Guests	84	13
Total Usage	3,659	4,458
Weight room Usage	3,575	4,445
Court Usage		
Reserved Court Time	9	21

Walk-on Court Time	0	3
Court Percentages		
Prime Time	6%	14%
Non-Prime Time	1%	1%
Racquetball	1%	2%
Wallyball	2%	3%

SRFC Year to Date Comparison				
	2022/2023		2023/2024	
Total EFT/Ongoing Memberships	101		133	
Total # of Memberships/Members (excludes Gold)	431	681	529	780
Total Membership Revenue	\$40,103		\$54,633	
Projected EFT/Ongoing Annual Revenue	\$28,064		\$39,744	

II. SPRC REPORT

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

SPRC General		
	August 2022	August 2023
Total Membership Revenue	\$25,662	\$28,442
Memberships	82	48
Track Passes	25	14
Guests	83	62

SPRC Membership Breakdown		
	August 2022	August 2023
Resident Gold Pre-Paid:		
New	2	5
Renew	4	2
Resident Gold ONGOING:		
New	1	1
Renew	0	0
Non-Resident Gold Pre-Paid:		
New	0	1
Renew	0	0
Non-Resident Gold ONGOING:		
New	1	1
Renew	1	0
Resident SPRC Pre-Paid:		
New	8	8
Renew	32	17
Resident SPRC ONGOING:		
New	2	3
Renew	9	0
Non-Resident SPRC Pre-Paid:		
New	2	3
Renew	14	6
Non-Resident SPRC ONGOING:		
New	5	1
Renew	1	0
New	21	23
Renew	61	25
Totals	82	48

SPRC Usage Breakdown		
	August 2022	August 2023
Members	5,226	6,345
Guests	83	13
Total Usage	5,308	6,358

SPRC Totals				
	August 2022		August 2023	
Annual Membership Revenue:	\$15,008		\$14,897	
EFT/Ongoing Membership Revenue:	\$9,223		\$12,301	
Monthly Memberships	6	\$531	5	\$389
Track Pass	25	\$900	14	\$855
Total Membership Revenue	\$25,662		\$28,442	
Birthday Parties	4	\$895	7	\$1,525
Guest Fees	83	\$588	60	\$435
Open Gym Youth	8	\$40	332	\$1,048
Open Gym Adult	25	\$125	50	\$204
Vending	\$417		\$967	
Total Additional Revenue	\$2,065		\$4,179	

SPRC Year to Date Comparisons				
	2022/2023		2023/2024	
Current Memberships/Members	969	1,992	1,174	2,348
Gold Annual	147	288	209	380
Gold Ongoing	62	181	74	223
SPRC Annual	541	1,016	639	1,167
SPRC Ongoing	219	507	252	578
Track Passes	445		596	
Total Membership Revenue	\$101,118		\$123,043	
Projected EFT/Ongoing Annual Revenue	\$73,784		\$98,408	

III. MINIATURE GOLF COURSE REPORT

	August 2022	August 2023
Total Attendance	3,325	3,491
Resident	1,149	1,033
Non-Resident	2,030	2,111
Free Passes/Discounts/Groupon		77
Daily Admission Total	3,179	3,221
Resident Birthday Parties	15	39
Non-Resident Birthday Parties	0	0
Resident Rental	45	186
Non-Resident Rental	86	45
Rental Total	146	270
% of Residents	36%	36%
% of Non-Residents	64%	64%
Admissions	\$20,182	\$22,143
Concessions	\$1,406	\$1,369
Rentals	\$574	\$644
Birthday Parties	\$200	\$400
Total Deposits	\$22,362	\$24,556

IV. SUNSET POOL REPORT

Attendance	August 2022	August 2023
Resident		
Toddler	4	39
Youth	760	887
Adult	567	839
Senior	83	115
Season Pass	4,993	6,428
Twilight	434	406
Lap Swim	110	69
Middle School Night		119
Rental	313	150
Lessons	680	656
Birthday Parties	325	350
Total	8,269	10,058
Non-Resident		
Toddler	0	26
Youth	283	455
Adult	227	540
Senior	26	59
Lap Swim		911
Season Pass	656	13
Youth Guest	5	24
Adult Guest	3	31
Senior Guest	2	7
Twilight	137	252
Total	1,339	2,318
Total Attendance		
Attendance by Percentage		
Resident	86%	81%
Non-Resident	14%	19%
Deposits		
Daily Fees	\$25,047.50	\$37,052.25
Concessions	\$12,893.20	\$16,634.37
Lap Swim	\$244.00	\$242.00
Rentals	\$0.00	\$254.00
Birthday Parties	\$20.00	\$250.00
Total Deposits	\$38,204.70	\$54,432.62
Partial Day Closures	7	1
Full Day Closure	2	0

V. **MILL CREEK POOL REPORT**

Attendance	August 2022	August 2023
Resident		
Toddler	9	10
Youth	47	89
Adult	66	75
Senior	6	13
Season Pass	432	602
Twilight	0	1
Lesson	368	45
Lap Swim	25	150
Rental	160	0
Birthday Parties	50	248
Total	1,163	1,233
Non-Resident		
Toddler	0	15
Youth	23	25
Adult	33	35
Senior	6	4
Season Pass	32	69
Lap Swim		0
Youth Guest	0	23
Adult Guest	0	0
Senior Guest	0	1
Twilight	0	0
Total	94	172
Total Attendance	1,257	1,405
Attendance by Percentage		
Resident	93%	88%
Non-Resident	7%	12%
Deposits		
Daily Fees	\$1,642.00	\$2,150.50
Concessions	\$303.81	\$440.62
Lap Swim	\$0.00	\$192.00
Rentals	\$92.00	\$1,255.00
Birthday Parties	\$0.00	\$0.00
Total Deposits	\$2,037.81	\$4,038.12
Partial Day Closures	4	1
Full Day Closure	0	0

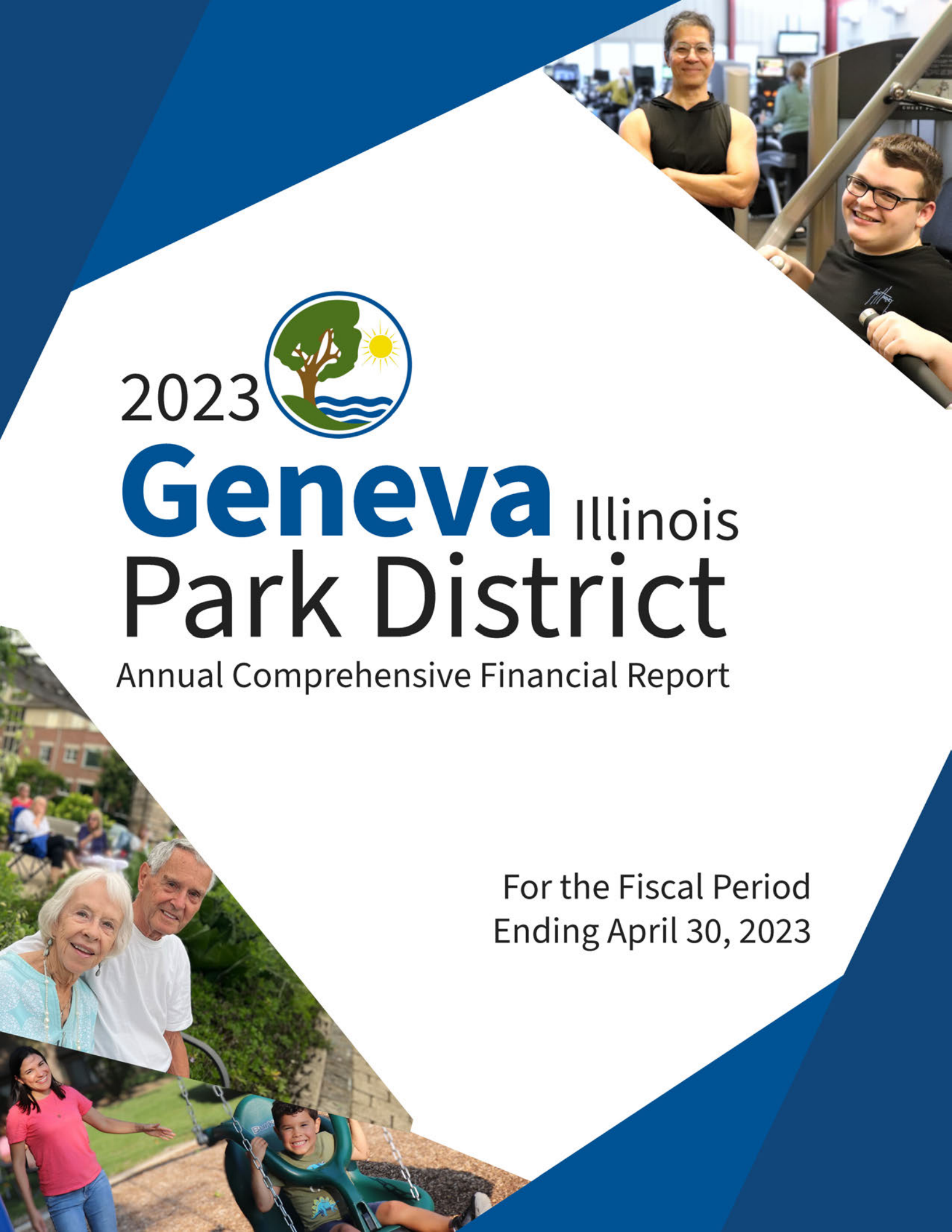
2023



Geneva Illinois Park District

Annual Comprehensive Financial Report

For the Fiscal Period
Ending April 30, 2023



GENEVA PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

Prepared by:

Christy Powell
Superintendent of Finance and Personnel

GENEVA PARK DISTRICT, ILLINOIS

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GENEVA PARK DISTRICT, ILLINOIS

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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, 2023

BOARD OF PARK COMMISSIONERS

John Frankenthal, President

Jay Moffat, Vice President

Pat Lenski, Treasurer

Bre Cullen, Commissioner

Peter Cladis, Commissioner

EXECUTIVE STAFF

Nicole Vickers, Executive Director

Carl Gorra, Superintendent of Parks and Properties

Christy Powell, Superintendent of Finance and Personnel

Elliott Bortner, Superintendent of Recreation

[illegible]



September 7, 2023

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, 2023 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 2022-2023, the Park District provided facilities for approximately 29,229 registered recreation program participants, 142,591 fitness center participants, 18,053 miniature golf rounds and 58,463 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 42 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 almost fully recovered to pre-pandemic levels.

The District in 2022, 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 2022-23, the General and Recreation Funds had a fund balance level of 38% and 38% 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 2023-24, the District has allocated funds for various major capital improvements. Those improvements include: \$150K for the repurpose of the SPRC indoor playground; \$700K for various Sunset Pool improvements including the shade structure replacement and sand filter replacement; \$650K for the addition of pickleball courts (this project is partially funded by the \$600K OSLAD grant award) and \$60K for the renovation of tennis courts at Sterling Manor; \$170K for solar lighting and electric car charging stations; \$500K for the universal playground (funded thru the Special Recreation Fund) and \$600K for the Jaycee Park renovation and Mill Creek Park improvements including the rain garden and bathrooms (this project is partially funded by the \$600K OSLAD grant award), \$300K for Garden Club Park which is a project funded over two fiscal years; \$325K for the renovation of the Mini Golf Hut; \$173K for vehicles/equipment replacement, \$139K for computer/office equipment replacement and software upgrades.

HIGHLIGHTS

The District had many highlights throughout the 2022-23 fiscal year. Those improvements include: \$174K for the Mill Creek Pool concrete replacement and tile work; \$108K for the Island Park Drainage Project; \$300K for the playground renovation of Dryden and Hathaway park; \$80K for the addition of the Peck Farm Baseball playground climbing feature; and vehicles/equipment replacement of \$150K.

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, 2022. This was the twelfth 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.

In 2023, the District was awarded a \$600,000 Open Space Land Acquisition and Development Program grant from the Illinois Department of Natural Resource for improvements to Mill Creek Community Park which includes the addition of a Universally Accessible Playground; shade structures, pickleball courts, restroom, fitness stations, baggo court and rain gardens/signage.

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,



Nicole Vickers
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, 2022



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 7, 2023

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 the Geneva Park District, Illinois, as of and for the year ended April 30, 2023, 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, 2023, 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, the budgetary comparison schedules, and GASB-required pension and other post-employment benefit (OPEB) reporting, 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 the 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 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, 2023**

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, 2023, 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 \$2,066,434, or 4.7 percent.

During the year, government-wide revenues totaled \$13,605,096, while expenses totaled \$11,538,662, resulting in an increase to net position of \$2,066,434.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$14,544,740, an increase of \$2,603,803 in comparison with the prior year. Overall, all nonmajor governmental funds saw an increase in fund balance for the year with the exception of the Social Security Fund. 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 a decrease this year after transfers to the Capital Improvements Fund of \$1,581,595. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,635,975 or 50.0 percent of total General Fund expenditures. The Recreation Fund reported an increase this year of \$991,811 before transfers to the Capital Improvements Fund. At the end of the current fiscal year committed fund balance for future recreation programs was \$2,347,594 or 41.6 percent of total Recreation Fund expenditures.

The District's total debt increased by \$87,365 during the current fiscal year, due to various retirements of debt during the year and the issuance of a new general obligation limited tax park bond.

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 \$46,247,408.

	Net Position	
	4/30/2023	4/30/2022
Current Assets and Other Assets	\$ 24,045,746	23,237,723
Capital Assets	35,681,387	36,272,033
Total Assets	59,727,133	59,509,756
Deferred Outflows	1,231,315	105,606
Total Assets/Deferred Outflows	60,958,448	59,615,362
Long-Term Debt	3,068,853	2,526,818
Other Liabilities	2,941,585	2,800,235
Total Liabilities	6,010,438	5,327,053
Deferred Inflows	8,700,602	10,107,335
Total Liabilities/Deferred Inflows	14,711,040	15,434,388
Net Position		
Net Investment in Capital Assets	32,897,279	32,360,763
Restricted	1,324,915	1,122,308
Unrestricted	12,025,214	10,697,903
Total Net Position	46,247,408	44,180,974

A large portion of the District's net position, \$32,897,279 or 71.1 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, \$1,324,915 or 2.9 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 26.0 percent, or \$12,025,214, 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	
	4/30/2023	4/30/2022
Revenues		
Program Revenues		
Charges for Services	\$ 4,797,296	3,993,556
Operating Grants/Contributions	49,777	494,320
General Revenues		
Real Estate Taxes	7,930,772	7,764,644
Replacement Taxes	404,885	308,857
Interest Income	292,806	12,670
Other Revenues	129,560	78,611
Total Revenues	13,605,096	12,652,658
Expenses		
General Government	3,576,828	2,840,947
Recreation	7,857,725	6,193,346
Interest on Long-Term Debt	104,109	118,786
Total Expenses	11,538,662	9,153,079
Change in Net Position	2,066,434	3,499,579
Net Position-Beginning	44,180,974	40,681,395
Net Position-Ending	46,247,408	44,180,974

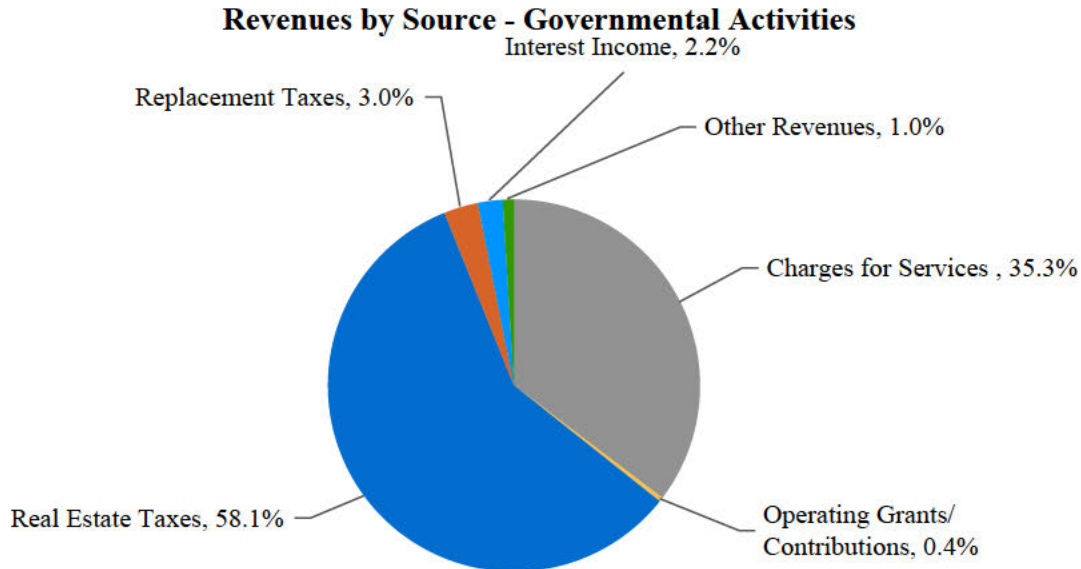
Net position of the District's governmental activities increased by 4.7 percent (\$46,247,408 in 2023 compared to \$44,180,974 in 2022). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$12,025,214 at April 30, 2023.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

Revenues for governmental activities totaled \$13,605,096, while the cost of all governmental functions totaled \$11,538,662. This results in an increase of \$2,066,434. In 2022, revenues of \$12,652,658 exceeded expenses of \$9,153,079 resulting in an increase of \$3,499,579. Tax revenues and charges for services for the year increased as these revenue sources were less impacted by COVID-19 than in the prior year. Furthermore, recreation expenses 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 \$14,544,740, which is an increase of \$2,603,803, or 21.8 percent from last year's total of \$11,940,937. The increase is attributable to the issuance of a new general obligation limited tax park bond and significant increases in charges for services as the District continues to recover from COVID-19.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds - Continued

The General Fund reported an increase in fund balance prior to the audit transfer to the capital fund. After the audit transfer, there was a decrease in fund balance for the year of \$18,405, or 1.0 percent. Prior to this audit transfer the increase was due to increased revenues. The General Fund saw an increase in revenues in property tax revenue, corporate replacement tax revenue and interest which were \$75,600, \$105,206 and \$98,582 respectively, over budget.

The Recreation Fund reported an increase in fund balance prior to the audit transfer to the capital fund. After the audit transfer, there was an increase in fund balance for the year of \$291,811, or 14.2 percent. Prior to the audit transfer the increase was due to increased revenues. The Recreation Fund saw an increase in property tax revenue, corporate replacement tax revenue, charges for services, and interest which were \$25,900, \$95,642, \$389,456, and \$99,184 respectively, over budget.

The General Fund and Recreation Fund are the chief operating funds of the District. At April 30, 2023, unassigned fund balance in the General Fund was \$1,635,975, which represents 90.3 percent of the total fund balance of the General Fund while fund balance committed for recreation programs in the Recreation Fund was \$2,347,594, which represents 99.8 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 50.0 percent of total General Fund expenditures and committed fund balance in the Recreation Fund represents approximately 41.6 percent of total Recreation Fund expenditures.

The Capital Improvements Fund reported an increase in fund balance for the year of \$2,163,736. This was due to \$2,300,000 in transfers from the General and Recreation Funds. In the Capital Improvements Fund at April 30, 2023, the amount assigned for undesignated capital projects totaled \$9,154,758, which represents 100.0 percent of the total fund balance. The assigned/undesignated fund balance in the Capital Improvements Fund represents approximately 441.7 percent of total Capital Projects Fund expenditures.

The Bond and Interest Fund reported an increased of \$6,990 as property tax revenues exceeded the debt service requirements.

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 \$4,853,367, compared to budgeted revenues of \$4,552,500, which is \$300,867 higher than the budgeted amount. This is due in part to revenues for property and replacement taxes being \$75,600 and \$105,206 higher than budgeted, respectively. The General Fund actual expenditures for the year were \$221,723 lower than budgeted (\$3,271,772 actual compared to \$3,493,495 budgeted). Expenditures in almost all areas were under budget, as the District managed the budget closely during the year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of April 30, 2023 was \$35,681,387 (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	
	2023	2022
Land	\$ 20,550,126	20,550,126
Construction in Progress	506,701	307,171
Park and Land Improvements	2,058,977	2,145,853
Buildings and Improvements	9,943,557	10,512,326
Equipment	2,430,147	2,589,934
Vehicles	191,879	166,623
Total	<u>35,681,387</u>	<u>36,272,033</u>

This year's major additions included:

Construction in Progress	\$ 506,701
Improvements	108,853
Equipment	459,822
Vehicles	77,445
	<u>1,152,821</u>

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 \$3,998,635 as compared to \$3,911,270 the previous year, an increase of 2.2 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2023	2022
General Obligation Park Bonds	\$ 1,758,635	861,270
Alternate Revenue Bonds	2,240,000	3,050,000
Totals	<u>3,998,635</u>	<u>3,911,270</u>

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 \$47,885,070.

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 2024 budget. One of those factors is the economy. The 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 manner and in agreement with the goals of the District. The budget for the 2023-24 year, excluding the Capital Improvement Fund, increased 7.79 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 2023-24 year increased 41%.

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, 2023

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Statement of Net Position

April 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 15,713,333
Receivables - Net of Allowances	
Taxes	8,301,053
Other	26,133
Prepays	5,227
Total Current Assets	<u>24,045,746</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	21,056,827
Depreciable Capital Assets	45,809,983
Accumulated Depreciation	<u>(31,185,423)</u>
Total Noncurrent Assets	<u>35,681,387</u>
Total Assets	<u>59,727,133</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	1,213,323
Deferred Items - RBP	17,992
Total Deferred Outflows of Resources	<u>1,231,315</u>
Total Assets and Deferred Outflows of Resources	<u>60,958,448</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 381,291
Accrued Payroll	83,499
Accrued Interest	76,271
Other Payables	735,163
Current Portion of Long-Term Debt	<u>1,665,361</u>
Total Current Liabilities	<u>2,941,585</u>
Noncurrent Liabilities	
Compensated Absences Payable	125,365
Net Pension Liability - IMRF	489,112
Total OPEB Liability - RBP	89,761
General Obligation Bonds Payable - Net	914,615
Alternate Revenue Source Bonds	<u>1,450,000</u>
Total Noncurrent Liabilities	<u>3,068,853</u>
Total Liabilities	<u>6,010,438</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	8,301,053
Deferred Items - IMRF	239,950
Deferred Items - RBP	<u>159,599</u>
Total Deferred Inflows of Resources	<u>8,700,602</u>
Total Liabilities and Deferred Inflows of Resources	<u>14,711,040</u>
NET POSITION	
Net Investment in Capital Assets	32,897,279
Restricted	
Property Tax Levies	
Liability Insurance	176,104
Audit	18,496
IMRF	294,789
Social Security	127,077
Special Recreation	587,712
Debt Service	120,737
Unrestricted	<u>12,025,214</u>
Total Net Position	<u>46,247,408</u>

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

For the Fiscal Year Ended April 30, 2023

General Revenues	
Taxes	
Property Taxes	7,930,772
Intergovernmental - Unrestricted	
Replacement Taxes	404,885
Interest	292,806
Miscellaneous	129,560
	<u>8,758,023</u>
Change in Net Position	2,066,434
Net Position - Beginning	<u>44,180,974</u>
Net Position - Ending	46,247,408

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GENEVA PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2023

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2023

	<u>General</u>
ASSETS	
Cash and Investments	\$ 3,535,007
Receivables - Net of Allowances	
Taxes	4,643,129
Interest	3,109
Due from Other Funds	—
Prepays	—
	<u> </u>
Total Assets	<u><u>8,181,245</u></u>
LIABILITIES	
Accounts Payable	25,716
Accrued Payroll	31,391
Due to Other Funds	1,600,000
Other Payables	68,930
Total Liabilities	<u>1,726,037</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	4,643,129
Total Liabilities and Deferred Inflows of Resources	<u>6,369,166</u>
FUND BALANCES	
Nonspendable	—
Restricted	176,104
Committed	—
Assigned	—
Unassigned	1,635,975
Total Fund Balances	<u>1,812,079</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>8,181,245</u></u>

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

<u>Special Revenue Recreation</u>	<u>Debt Service Bond and Interest</u>	<u>Capital Projects Capital Improvements</u>	<u>Nonmajor</u>	<u>Totals</u>
3,753,352	197,008	7,162,747	1,065,219	15,713,333
1,828,824	911,486	—	917,614	8,301,053
4,401	—	14,796	3,827	26,133
—	—	2,316,612	—	2,316,612
5,227	—	—	—	5,227
5,591,804	1,108,494	9,494,155	1,986,660	26,362,358
44,102	—	309,323	2,150	381,291
52,108	—	—	—	83,499
677,790	—	—	38,822	2,316,612
636,159	—	30,074	—	735,163
1,410,159	—	339,397	40,972	3,516,565
1,828,824	911,486	—	917,614	8,301,053
3,238,983	911,486	339,397	958,586	11,817,618
5,227	—	—	—	5,227
—	197,008	—	1,028,074	1,401,186
2,347,594	—	—	—	2,347,594
—	—	9,154,758	—	9,154,758
—	—	—	—	1,635,975
2,352,821	197,008	9,154,758	1,028,074	14,544,740
5,591,804	1,108,494	9,494,155	1,986,660	26,362,358

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, 2023

Total Governmental Fund Balances	\$ 14,544,740
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.	35,681,387
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	973,373
Deferred Items - RBP	(141,607)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(156,706)
Net Pension Liability - IMRF	(489,112)
Total OPEB Liability - RBP	(89,761)
General Obligation Bonds	(1,758,635)
Alternate Revenue Source Bonds	(2,240,000)
Accrued Interest Payable	(76,271)
Net Position of Governmental Activities	<u>46,247,408</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, 2023**

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, 2023

	General
Revenues	
Taxes	\$ 4,370,600
Intergovernmental	160,206
Charges for Services	172,440
Grants and Contributions	16,046
Interest	101,832
Miscellaneous	32,243
Total Revenues	<u>4,853,367</u>
Expenditures	
General Government	2,572,310
Recreation	—
Capital Outlay	294,462
Debt Service	
Principal Retirement	405,000
Interest and Fiscal Charges	—
Total Expenditures	<u>3,271,772</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,581,595</u>
Other Financing Sources (Uses)	
Debt Issuance	—
Disposal of Capital Assets	—
Transfers In	—
Transfers Out	(1,600,000)
	<u>(1,600,000)</u>
Net Change in Fund Balances	(18,405)
Fund Balances - Beginning	<u>1,830,484</u>
Fund Balances - Ending	<u><u>1,812,079</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
1,710,900	875,150	—	974,122	7,930,772
145,642	—	—	99,037	404,885
4,624,856	—	—	—	4,797,296
7,731	—	26,000	—	49,777
103,784	—	79,539	7,651	292,806
39,497	—	57,820	—	129,560
6,632,410	875,150	163,359	1,080,810	13,605,096
—	—	13,938	564,116	3,150,364
5,159,450	—	—	310,852	5,470,302
29,854	—	2,047,970	46,171	2,418,457
405,000	861,270	—	—	1,671,270
46,295	6,890	10,850	—	64,035
5,640,599	868,160	2,072,758	921,139	12,774,428
991,811	6,990	(1,909,399)	159,671	830,668
—	—	1,758,635	—	1,758,635
—	—	14,500	—	14,500
—	—	2,300,000	—	2,300,000
(700,000)	—	—	—	(2,300,000)
(700,000)	—	4,073,135	—	1,773,135
291,811	6,990	2,163,736	159,671	2,603,803
2,061,010	190,018	6,991,022	868,403	11,940,937
2,352,821	197,008	9,154,758	1,028,074	14,544,740

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, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 2,603,803
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	845,650
Depreciation Expense	(1,436,296)
Disposals - Cost	(302,037)
Disposals - Accumulated Depreciation	302,037
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	3,016,868
Change in Deferred Items - RBP	(48,403)
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	858
Changes in Net Pension Asset - IMRF	(2,859,613)
Changes in Total OPEB Liability - RBP	71,006
Retirement of Debt	1,671,270
Issuance of Debt	(1,758,635)
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.	(40,074)
Changes in Net Position of Governmental Activities	2,066,434

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

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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, 2023

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 balance, 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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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 a consumption/acquisition of net assets 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, 2023

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.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Social Security	\$ 6,585

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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.

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 \$6,745,946 and the bank balances totaled \$6,926,843.

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

Investment Type	Fair Value	Investment Maturities (in Years)
		Less Than 1
IPDLAF	\$ 15,176	15,176
IMET	7,193,576	7,193,576
Municipal Bonds	1,758,635	1,758,635
	8,967,387	8,967,387

Notes to the Financial Statements

April 30, 2023

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, 2023:

- IPDLAF of \$15,176 are measured using the net asset value per share determined by the pool
- IMET of \$7,193,576 are measured using the net asset value per share determined by the pool
- Municipal Bonds of \$1,758,635 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, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2022 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	\$ 1,600,000
Capital Improvements	Recreation	<u>700,000</u>
		<u>2,300,000</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	Recreation	\$ 677,790
Capital Improvements	Nonmajor Governmental	38,822
Capital Improvements	General	<u>1,600,000</u>
		<u>2,316,612</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, 2023****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	506,701	307,171	506,701
	<u>20,857,297</u>	<u>506,701</u>	<u>307,171</u>	<u>21,056,827</u>
Depreciable Capital Assets				
Park and Land Improvements	10,968,324	108,853	—	11,077,177
Buildings and Improvements	23,110,159	—	—	23,110,159
Equipment	10,627,212	459,822	276,392	10,810,642
Vehicles	760,205	77,445	25,645	812,005
	<u>45,465,900</u>	<u>646,120</u>	<u>302,037</u>	<u>45,809,983</u>
Less Accumulated Depreciation				
Park and Land Improvements	8,822,471	195,729	—	9,018,200
Buildings and Improvements	12,597,833	568,769	—	13,166,602
Equipment	8,037,278	619,609	276,392	8,380,495
Vehicles	593,582	52,189	25,645	620,126
	<u>30,051,164</u>	<u>1,436,296</u>	<u>302,037</u>	<u>31,185,423</u>
Total Net Depreciable Capital Assets	<u>15,414,736</u>	<u>(790,176)</u>	<u>—</u>	<u>14,624,560</u>
Total Net Capital Assets	<u>36,272,033</u>	<u>(283,475)</u>	<u>307,171</u>	<u>35,681,387</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 435,382
Recreation	<u>1,000,914</u>
	<u>1,436,296</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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	\$ 861,270	—	861,270	—
General Obligation Limited Tax Park Bonds of 2023 - Due in annual installments of \$844,020 to \$914,615 plus interest at 4.65% to 5.00% through December 15, 2025.	Capital Improvements	—	1,758,635	—	1,758,635
		861,270	1,758,635	861,270	1,758,635

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	\$ 3,050,000	—	810,000	2,240,000

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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	\$ 157,564	858	1,716	156,706	31,341
Net Pension Liability/(Asset) - IMRF	(2,370,501)	2,859,613	—	489,112	—
Total OPEB Liability - RBP	160,767	—	71,006	89,761	—
General Obligation Bonds	861,270	1,758,635	861,270	1,758,635	844,020
Alternate Revenue Source Bonds	3,050,000	—	810,000	2,240,000	790,000
	<u>1,859,100</u>	<u>4,619,106</u>	<u>1,743,992</u>	<u>4,734,214</u>	<u>1,665,361</u>

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
2024	\$ 844,020	67,549	790,000	68,290
2025	914,615	42,530	660,000	44,590
2026	—	—	490,000	24,790
2027	—	—	300,000	9,600
Totals	<u>1,758,635</u>	<u>110,079</u>	<u>2,240,000</u>	<u>147,270</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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 - 2021	<u>\$ 1,665,567,645</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	47,885,070
Amount of Debt Applicable to Limit	<u>1,758,635</u>
Legal Debt Margin	<u>46,126,435</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	9,577,014
Amount of Debt Applicable to Debt Limit	<u>1,758,635</u>
Non-Referendum Legal Debt Margin	<u>7,818,379</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 35,681,387
Plus: Unspent Bond Proceeds	1,214,527
Less Capital Related Debt:	
General Obligation (ARS) Refunding Bonds of 2014	(2,240,000)
General Obligation Limited Tax Park Bonds of 2023	<u>(1,758,635)</u>
Net Investment in Capital Assets	<u><u>32,897,279</u></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, 2023

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 and 15% of annual budgeted operating expenditures for the Special Revenue Funds.

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	\$ —	5,227	—	—	—	5,227
Restricted						
Property Tax Levies						
Liability Insurance	176,104	—	—	—	—	176,104
Audit	—	—	—	—	18,496	18,496
IMRF	—	—	—	—	294,789	294,789
Social Security	—	—	—	—	127,077	127,077
Special Recreation	—	—	—	—	587,712	587,712
Debt Service	—	—	197,008	—	—	197,008
	176,104	—	197,008	—	1,028,074	1,401,186
Committed - Recreation						
Programs and Facilities	—	2,347,594	—	—	—	2,347,594
Assigned						
Capital Improvements	—	—	—	9,154,758	—	9,154,758
Unassigned	1,635,975	—	—	—	—	1,635,975
Total Fund Balances	1,812,079	2,352,821	197,008	9,154,758	1,028,074	14,544,740

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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. The District's payments to PDRMA are displayed on the financial statements as expenditures in the General Fund.

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.

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, 2022 and the statement of revenues and expenses for the period ending December 31, 2022. The District's portion of the overall equity of the pool is 0.505% or \$223,071.

Assets	\$ 66,570,393
Deferred Outflows of Resources - Pension	787,406
Liabilities	20,949,149
Deferred Inflows of Resources - Pension	2,223,803
Total Net Position	44,184,847
Operating Revenues	17,464,224
Nonoperating Revenues	(6,820,223)
Expenditures	23,554,952

Since 97.22% 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.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

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).

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, 2022 and the statement of revenues and expenses for the period ending December 31, 2022.

Assets	\$ 28,231,130
Deferred Outflows of Resources - Pension	337,460
Liabilities	7,038,847
Deferred Inflows of Resources - Pension	953,058
Total Net Position	20,576,685
Operating Revenues	33,472,368
Nonoperating Revenues	(3,618,182)
Expenditures	34,619,747

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, 2023

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.

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 \$260,438 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, 2023

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, 2023

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, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	37
Inactive Plan Members Entitled to but not yet Receiving Benefits	123
Active Plan Members	<u>60</u>
Total	<u><u>220</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, 2023, the District's contribution was 6.09% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2022, 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	2.75%
Inflation	2.25%

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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 non-disabled 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	25.00%	(0.60)%
Domestic Equities	39.00%	1.90%
International Equities	15.00%	3.15%
Real Estate	10.00%	3.30%
Blended	10.00%	1.70% - 5.50%
Cash and Cash Equivalents	1.00%	(0.90)%

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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)	\$ 2,198,243	489,112	(844,731)

GENEVA PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****April 30, 2023****NOTE 4 - OTHER INFORMATION - Continued****EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Changes in the Net Pension Liability/(Asset)**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2021	\$ 13,105,660	15,476,161	(2,370,501)
Changes for the Year:			
Service Cost	249,806	—	249,806
Interest on the Total Pension Liability	939,611	—	939,611
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	179,665	—	179,665
Changes of Assumptions	—	—	—
Contributions - Employer	—	204,240	(204,240)
Contributions - Employees	—	129,997	(129,997)
Net Investment Income	—	(1,826,900)	1,826,900
Benefit Payments, Including Refunds of Employee Contributions	(540,826)	(540,826)	—
Other (Net Transfer)	—	2,132	(2,132)
Net Changes	828,256	(2,031,357)	2,859,613
Balances at December 31, 2022	13,933,916	13,444,804	489,112

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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, 2023, the District recognized pension revenue of \$26,826. At April 30, 2023, 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	\$ 120,453	(211,027)	(90,574)
Change in Assumptions	—	(28,923)	(28,923)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	1,047,467	—	1,047,467
Total Pension Expense to be Recognized in Future Periods	1,167,920	(239,950)	927,970
Pension Contributions Made Subsequent to the Measurement Date	45,403	—	45,403
Total Deferred Amounts Related to IMRF	1,213,323	(239,950)	973,373

\$45,403 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, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/(Inflows) of Resources
2024	\$ (178,900)
2025	180,783
2026	337,785
2027	588,302
2028	—
Thereafter	—
Total	927,970

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	2
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>39</u>
Total	<u>41</u>

Total OPEB Liability

The District's total OPEB liability was measured as of September 30, 2022, and was determined by an actuarial valuation as of April 30, 2023.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September 30, 2022 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, 2023

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	4.02%
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, 2022	<u>\$ 160,767</u>
Changes for the Year:	
Service Cost	10,849
Interest on the Total OPEB Liability	3,664
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(49,949)
Changes of Assumptions or Other Inputs	(16,436)
Benefit Payments	(19,134)
Other Changes	—
Net Changes	<u>(71,006)</u>
Balance at April 30, 2023	<u>89,761</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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 4.02%, while the prior valuation used 2.26%. 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 (3.02%)	Current Discount Rate (4.02%)	1% Increase (5.02%)
Total OPEB Liability	\$ 97,710	89,761	82,288

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	\$ 78,485	89,761	103,320

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

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, 2023, the District recognized OPEB expense of \$3,469. At April 30, 2023, 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	\$ 8,531	(33,285)	(24,754)
Change in Assumptions	9,461	—	9,461
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(126,314)	(126,314)
Total Pension Expense to be Recognized in Future Periods	17,992	(159,599)	(141,607)
Contributions Made Subsequent to the Measurement Date	—	—	—
Total Deferred Amounts Related to OPEB	17,992	(159,599)	(141,607)

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
2024	\$ (17,987)
2025	(17,987)
2026	(17,987)
2027	(17,987)
2028	(17,987)
Thereafter	(51,672)
Total	(141,607)

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, 2023**

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%
2023	184,081	184,081	—	3,021,859	6.09%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	21 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	For non-disabled 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.

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, 2023**

	<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	12/31/2022
284,075	285,300	261,898	283,689	280,880	256,733	249,806
741,991	803,494	791,285	873,330	917,382	922,309	939,611
102,846	(541,591)	482,284	36,489	(297,098)	(338,458)	179,665
(14,695)	(328,706)	375,132	—	(139,443)	—	—
(267,146)	(348,844)	(390,332)	(461,722)	(707,248)	(656,130)	(540,826)
847,071	(130,347)	1,520,267	731,786	54,473	184,454	828,256
9,897,956	10,745,027	10,614,680	12,134,947	12,866,733	12,921,206	13,105,660
10,745,027	10,614,680	12,134,947	12,866,733	12,921,206	13,105,660	13,933,916
291,477	270,553	286,997	210,678	272,785	271,244	204,240
123,511	118,811	123,943	125,745	123,123	138,425	129,997
575,356	1,521,884	(497,002)	1,886,365	1,662,363	2,232,847	(1,826,900)
(267,146)	(348,844)	(390,332)	(461,722)	(707,248)	(656,130)	(540,826)
58,447	(160,164)	231,392	7,301	152,323	(32,691)	2,132
781,645	1,402,240	(245,002)	1,768,367	1,503,346	1,953,695	(2,031,357)
8,311,870	9,093,515	10,495,755	10,250,753	12,019,120	13,522,466	15,476,161
9,093,515	10,495,755	10,250,753	12,019,120	13,522,466	15,476,161	13,444,804
1,651,512	118,925	1,884,194	847,613	(601,260)	(2,370,501)	489,112
84.63%	98.88%	84.47%	93.41%	104.65%	118.09%	96.49%
2,747,985	2,665,842	2,754,288	2,794,853	2,736,062	2,723,332	2,888,814
60.10%	4.46%	68.41%	30.33%	(21.98%)	(87.04%)	16.93%

GENEVA PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2023

	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023
Total OPEB Liability					
Service Cost	\$ 12,275	11,554	15,291	14,980	10,849
Interest	9,304	10,617	5,745	4,868	3,664
Changes in Benefit Terms	—	—	—	—	—
Differences Between Expected and Actual Experience	—	(66,275)	11,669	(50,370)	(49,949)
Change of Assumptions or Other Inputs	(8,946)	15,293	(13,219)	(5,076)	(16,436)
Benefit Payments	(13,058)	(13,971)	(11,981)	(17,791)	(19,134)
Other Changes	—	—	—	—	—
Net Change in Total OPEB Liability	(425)	(42,782)	7,505	(53,389)	(71,006)
Total OPEB Liability - Beginning	249,858	249,433	206,651	214,156	160,767
Total OPEB Liability - Ending	249,433	206,651	214,156	160,767	89,761
Covered-Employee Payroll	\$ 2,180,960	2,157,360	2,013,158	1,995,579	2,365,636
Total OPEB Liability as a Percentage of Covered-Employee Payroll	11.44%	9.58%	10.64%	8.06%	3.79%

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 2023.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

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, 2023

	Budget		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 4,295,000	4,295,000	4,370,600
Intergovernmental			
Replacement Taxes	55,000	55,000	160,206
Charges for Services	122,000	122,000	172,440
Grants and Contributions	15,500	15,500	16,046
Interest	3,250	3,250	101,832
Miscellaneous	61,750	61,750	32,243
Total Revenues	4,552,500	4,552,500	4,853,367
Expenditures			
General Government			
Salaries and Benefits	1,760,500	1,760,500	1,752,666
Contractual Services	791,600	791,600	630,922
Commodities	124,550	124,550	130,183
Repairs	55,550	55,550	58,539
Capital Outlay	310,000	310,000	294,462
Debt Service			
Principal Retirement	451,295	451,295	405,000
Total Expenditures	3,493,495	3,493,495	3,271,772
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,059,005	1,059,005	1,581,595
Other Financing (Uses)			
Transfers Out	(1,059,205)	(1,059,205)	(1,600,000)
Net Change In Fund Balance	(200)	(200)	(18,405)
Fund Balance - Beginning			1,830,484
Fund Balance - Ending			1,812,079

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, 2023

	Budget		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 1,685,000	1,685,000	1,710,900
Intergovernmental			
Replacement Taxes	50,000	50,000	145,642
Charges for Services	4,235,400	4,235,400	4,624,856
Grants and Contributions	7,000	7,000	7,731
Interest	4,600	4,600	103,784
Miscellaneous	32,350	32,350	39,497
Total Revenues	6,014,350	6,014,350	6,632,410
Expenditures			
Recreation			
Salaries and Benefits	2,947,300	2,947,300	2,990,042
Contractual Services	1,771,740	1,771,740	1,795,392
Commodities	295,920	295,920	284,792
Repairs	80,300	80,300	89,224
Capital Outlay	108,800	108,800	29,854
Debt Service			
Principal Retirement	287,030	287,030	405,000
Interest and Fiscal Charges	164,265	164,265	46,295
Total Expenditures	5,655,355	5,655,355	5,640,599
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	358,995	358,995	991,811
Other Financing (Uses)			
Transfers Out	(355,995)	(355,995)	(700,000)
Net Change in Fund Balance	3,000	3,000	291,811
Fund Balance - Beginning			2,061,010
Fund Balance - Ending			2,352,821

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, 2023

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 868,160	868,160	875,150
Expenditures			
Debt Service			
Principal Retirement	868,160	868,160	861,270
Interest and Fiscal Charges	—	—	6,890
Total Expenditures	868,160	868,160	868,160
Net Change in Fund Balance	—	—	6,990
Fund Balance - Beginning			190,018
Fund Balance - Ending			197,008

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, 2023**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Grants and Contributions	\$ 220,000	220,000	26,000
Interest	1,530	1,530	79,539
Miscellaneous	76,000	76,000	57,820
Total Revenues	297,530	297,530	163,359
Expenditures			
General Government			
Contractual Services	35,000	35,000	13,938
Capital Outlay			
Capital Projects Expenditures	3,460,887	3,460,887	2,047,970
Debt Service			
Interest and Fiscal Charges	—	—	10,850
Total Expenditures	3,495,887	3,495,887	2,072,758
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,198,357)	(3,198,357)	(1,909,399)
Other Financing Sources			
Debt Issuance	1,758,759	1,758,759	1,758,635
Disposal of Capital Assets	—	—	14,500
Transfers In	1,700,000	1,700,000	2,300,000
	3,458,759	3,458,759	4,073,135
Net Change in Fund Balance	260,402	260,402	2,163,736
Fund Balance - Beginning			6,991,022
Fund Balance - Ending			9,154,758

GENEVA PARK DISTRICT, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet****April 30, 2023**

	Special Revenue Funds				
	Audit	Illinois Municipal Retirement	Social Security	Special Recreation	Totals
ASSETS					
Cash and Investments	\$ 18,496	293,354	124,685	628,684	1,065,219
Receivables - Net of Allowances					
Property Taxes	4,247	112,151	379,476	421,740	917,614
Interest	—	1,435	2,392	—	3,827
Total Assets	22,743	406,940	506,553	1,050,424	1,986,660
LIABILITIES					
Accounts Payable	—	—	—	2,150	2,150
Due to Other Funds	—	—	—	38,822	38,822
Total Liabilities	—	—	—	40,972	40,972
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	4,247	112,151	379,476	421,740	917,614
Total Liabilities and Deferred Inflows of Resources	4,247	112,151	379,476	462,712	958,586
FUND BALANCES					
Restricted	18,496	294,789	127,077	587,712	1,028,074
Total Liabilities, Deferred Inflows of Resources and Fund Balances	22,743	406,940	506,553	1,050,424	1,986,660

GENEVA PARK DISTRICT, ILLINOIS**Nonmajor Governmental Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances****For the Fiscal Year Ended April 30, 2023**

	Special Revenue Funds				
	Audit	Illinois Municipal Retirement	Social Security	Special Recreation	Totals
Revenues					
Taxes	\$ 10,689	264,263	273,993	425,177	974,122
Intergovernmental	8,739	52,431	37,867	—	99,037
Interest	—	2,869	4,782	—	7,651
Total Revenues	19,428	319,563	316,642	425,177	1,080,810
Expenditures					
General Government	13,450	184,081	366,585	—	564,116
Recreation	—	—	—	310,852	310,852
Capital Outlay	—	—	—	46,171	46,171
Total Expenditures	13,450	184,081	366,585	357,023	921,139
Net Change in Fund Balances	5,978	135,482	(49,943)	68,154	159,671
Fund Balances - Beginning	12,518	159,307	177,020	519,558	868,403
Fund Balances - Ending	18,496	294,789	127,077	587,712	1,028,074

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, 2023

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 10,450	10,450	10,689
Intergovernmental			
Replacement Taxes	3,000	3,000	8,739
Total Revenues	13,450	13,450	19,428
Expenditures			
General Government			
Contractual Services	13,450	13,450	13,450
Net Change in Fund Balance	—	—	5,978
Fund Balance - Beginning			12,518
Fund Balance - Ending			18,496

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, 2023**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 259,500	259,500	264,263
Intergovernmental			
Replacement Taxes	18,000	18,000	52,431
Interest	1,500	1,500	2,869
Total Revenues	279,000	279,000	319,563
Expenditures			
General Government			
Employer's Contributions (IMRF)	300,000	300,000	184,081
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,000)	(21,000)	135,482
Other Financing Sources			
Transfers In	21,000	21,000	—
Net Change in Fund Balance	—	—	135,482
Fund Balance - Beginning			159,307
Fund Balance - Ending			294,789

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, 2023**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 269,500	269,500	273,993
Intergovernmental			
Replacement Taxes	13,000	13,000	37,867
Interest	2,500	2,500	4,782
Total Revenues	285,000	285,000	316,642
Expenditures			
General Government			
Employer's Social Security (F.I.C.A.)	360,000	360,000	366,585
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,000)	(75,000)	(49,943)
Other Financing Sources			
Transfers In	75,000	75,000	—
Net Change in Fund Balance	—	—	(49,943)
Fund Balance - Beginning			177,020
Fund Balance - Ending			127,077

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, 2023**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 420,000	420,000	425,177
Miscellaneous			
Other	440,000	440,000	—
Total Revenues	860,000	860,000	425,177
Expenditures			
Recreation			
Inclusion Services	55,000	55,000	50,414
Joint Recreation Programs for the Handicapped	260,438	260,438	260,438
Capital Outlay			
Structural Improvements	544,562	544,562	46,171
Total Expenditures	860,000	860,000	357,023
Net Change in Fund Balance	—	—	68,154
Fund Balance - Beginning			519,558
Fund Balance - Ending			587,712

SUPPLEMENTAL SCHEDULES

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation (Alternate Revenue Source) Refunding Bonds of 2014

April 30, 2023

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
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
	<u>2,240,000</u>	<u>147,270</u>	<u>2,387,270</u>

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2023

April 30, 2023

Date of Issue	February 28, 2023
Date of Maturity	December 15, 2025
Authorized Issue	\$1,758,635
Interest Rates	4.65% - .5.00%
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
2024	\$ 844,020	67,549	911,569
2025	914,615	21,265	935,880
	<u>1,758,635</u>	<u>88,814</u>	<u>1,847,449</u>

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, 2023 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* April 30, 2023 (Unaudited)

	2014	2015	2016
Governmental Activities			
Net Investment in Capital Assets	\$ 17,748,708	19,617,286	21,905,404
Restricted	344,580	338,729	415,196
Unrestricted	6,869,107	7,398,867	6,073,128
Total Governmental Activities Net Position	24,962,395	27,354,882	28,393,728

* Accrual Basis of Accounting

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
24,665,070	28,619,981	29,888,942	31,496,758	31,637,733	32,360,763	32,897,279
492,730	535,261	738,427	1,097,700	989,888	1,122,308	1,324,915
5,547,990	5,957,678	6,606,362	6,007,267	8,053,774	10,697,903	12,025,214
30,705,790	35,112,920	37,233,731	38,601,725	40,681,395	44,180,974	46,247,408

GENEVA PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* April 30, 2023 (Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities										
General Government	\$ 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	3,576,828
Recreation	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	7,857,725
Interest on Long-Term Debt	708,219	572,325	452,426	392,880	327,469	249,512	209,477	165,931	118,786	104,109
Total Governmental Activities Expenses	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	11,538,662
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	68,816	75,714	87,229	88,830	82,253	95,839	93,112	39,949	152,354	172,440
Recreation	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	4,624,856
Operating Grants/Contributions	1,024,748	159,437	298,397	239,432	2,076,224	170,275	162,720	528,505	494,320	49,777
Total Governmental Activities										
Program Revenues	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	4,847,073
Net (Expenses) Revenues										
Governmental Activities	(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)	(6,691,589)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	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	7,930,772
Replacement Taxes	122,537	119,556	106,478	127,245	118,356	107,036	140,917	132,866	308,857	404,885
Interest Income	34,650	43,160	59,078	60,963	116,528	215,844	235,467	16,052	12,670	292,806
Miscellaneous	105,348	157,875	150,289	68,520	165,322	162,534	136,037	232,809	78,611	129,560
Total Governmental Activities	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	8,758,023
Changes in Net Position										
Governmental Activities	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	2,066,434

* Accrual Basis of Accounting

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS**Fund Balances of Governmental Funds - Last Ten Fiscal Years***
April 30, 2023 (Unaudited)

	2014	2015	2016	2017
General Fund				
Nonspendable	\$ 150	—	—	—
Restricted	66,196	63,951	64,108	58,247
Unassigned	1,015,024	959,652	954,896	1,011,293
Total General Fund	1,081,370	1,023,603	1,019,004	1,069,540
All Other Governmental Funds				
Nonspendable	215	56	2,529	3,652
Restricted	399,391	408,370	489,948	552,103
Committed	2,104,820	1,526,726	1,444,549	1,481,223
Assigned	4,046,108	5,448,848	5,067,435	6,059,572
Total All Other Governmental Funds	6,550,534	7,384,000	7,004,461	8,096,550
Total Governmental Funds	7,631,904	8,407,603	8,023,465	9,166,090

* Modified Accrual Basis of Accounting

Data Source: District Records

2018	2019	2020	2021	2022	2023
—	—	300	—	—	—
60,362	51,046	83,958	83,958	100,084	176,104
1,072,239	1,220,590	1,218,027	1,406,701	1,730,400	1,635,975
1,132,601	1,271,636	1,302,285	1,490,659	1,830,484	1,812,079
7,060	12,540	243	183	66	5,227
571,516	764,535	1,076,974	956,366	1,058,421	1,225,082
1,613,658	1,776,818	1,785,884	1,506,052	2,060,944	2,347,594
4,634,537	5,047,265	4,519,046	6,043,006	6,991,022	9,154,758
6,826,771	7,601,158	7,382,147	8,505,607	10,110,453	12,732,661
7,959,372	8,872,794	8,684,432	9,996,266	11,940,937	14,544,740

GENEVA PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)

	2014	2015	2016
Revenues			
Taxes	\$ 7,289,782	7,454,940	7,592,796
Intergovernmental	122,537	119,556	106,478
Grants and Contributions	533,667	159,437	298,397
Charges for Services	4,359,056	4,284,175	4,325,512
Interest	34,650	43,160	59,078
Miscellaneous	105,348	157,875	150,289
Total Revenues	12,445,040	12,219,143	12,532,550
Expenditures			
General Government	2,688,068	2,684,073	2,817,625
Recreation	4,518,268	4,589,693	4,713,606
Capital Outlay	2,117,459	1,952,317	1,601,424
Debt Service			
Principal Retirement	2,985,501	3,166,867	3,344,715
Interest and Fiscal Charges	708,219	560,535	452,426
Total Expenditures	13,017,515	12,953,485	12,929,796
Excess (Deficiency) of Revenues Over (Under) Expenditures	(572,475)	(734,342)	(397,246)
Other Financing Sources (Uses)			
Disposal of Capital Asset	—	31,871	13,108
Debt Issuance	—	9,364,960	—
Premium on Debt Issuance	—	141,629	—
Payment to Escrow Agent	—	(8,028,419)	—
Transfers In	115,000	933,394	696,000
Transfers Out	(115,000)	(933,394)	(696,000)
	—	1,510,041	13,108
Net Change in Fund Balances	(572,475)	775,699	(384,138)
Debt Service as a Percentage of Noncapital Expenditures	32.98%	32.10%	31.13%

* Modified Accrual Basis of Accounting

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
7,681,121	7,821,849	7,340,691	7,507,688	7,698,509	7,764,644	7,930,772
127,245	118,356	107,036	140,917	132,866	308,857	404,885
239,432	395,588	170,275	162,720	528,505	494,320	49,777
4,403,210	4,413,657	4,633,442	4,017,630	1,946,649	3,993,556	4,797,296
60,963	116,528	215,844	235,467	16,052	12,670	292,806
68,520	165,322	162,534	136,037	232,809	78,611	129,560
12,580,491	13,031,300	12,629,822	12,200,459	10,555,390	12,652,658	13,605,096
2,768,639	2,777,088	2,848,865	2,867,866	2,822,475	2,980,958	3,150,364
4,769,265	4,735,128	4,831,104	4,854,104	3,523,125	4,514,449	5,470,302
1,640,307	2,849,785	2,550,539	2,548,062	2,567,317	1,228,665	2,418,457
3,462,551	3,548,548	2,822,742	1,925,435	1,893,340	1,850,890	1,671,270
392,880	327,469	268,975	223,399	178,727	133,025	64,035
13,033,642	14,238,018	13,322,225	12,418,866	10,984,984	10,707,987	12,774,428
(453,151)	(1,206,718)	(692,403)	(218,407)	(429,594)	1,944,671	830,668
32,931	—	7,050	30,045	34,268	—	14,500
1,562,845	—	1,598,775	—	1,707,160	—	1,758,635
—	—	—	—	—	—	—
—	—	—	—	—	—	—
743,713	799,653	846,000	1,346,000	1,000,000	1,350,000	2,300,000
(743,713)	(799,653)	(846,000)	(1,346,000)	(1,000,000)	(1,350,000)	(2,300,000)
1,595,776	—	1,605,825	30,045	1,741,428	—	1,773,135
1,142,625	(1,206,718)	913,422	(188,362)	1,311,834	1,944,671	2,603,803
31.35%	35.66%	26.18%	19.10%	21.76%	19.07%	14.55%

GENEVA PARK DISTRICT, ILLINOIS**Equalized Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Totals
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
2023	1,252,232,732	270,240,585	132,932,318	1,655,405,635

(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

GENEVA PARK DISTRICT, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Name of District	Fiscal Year Levy Year	2014 2012	2015 2013	2016 2014	2017 2015
Geneva Park District					
General Fund		0.2413	0.2589	0.2607	0.2597
Special Revenue Funds		0.1739	0.1825	0.1878	0.1837
Bond and Interest Fund		0.1113	0.1181	0.1182	0.1165
Totals		0.5265	0.5595	0.5667	0.5599
Kane County		0.4336	0.4622	0.4684	0.4479
Kane County Forest Preserve		0.2710	0.3038	0.3126	0.2944
City of Batavia		0.6959	0.7318	0.7153	0.6955
City of Geneva		0.6783	0.7262	0.7459	0.7479
School District #304		6.1030	6.4451	6.5805	6.4700
Waubensee Community College		0.5312	0.5806	0.5954	0.5875
Batavia Library		0.3530	0.3761	0.3927	0.3854
Geneva Library		0.3129	0.3481	0.3540	0.3504
Geneva Township		0.0475	0.0504	0.0514	0.0511
Geneva Township Road		—	0.0252	0.0257	0.0255
Totals		9.4264	10.0495	10.2419	10.0556
Total Representative Tax Rate		9.9529	10.6090	10.8086	10.6155

Data Source: Kane County Collector

2018 2016	2019 2017	2020 2018	2021 2019	2022 2020	2023 2021
0.2490	0.2488	0.2453	0.2490	0.2538	0.2521
0.1734	0.1828	0.1817	0.1817	0.1717	0.1722
0.1105	0.0536	0.0528	0.0530	0.0533	0.0526
0.5329	0.4852	0.4798	0.4837	0.4788	0.4769
0.4201	0.4025	0.3877	0.3739	0.3618	0.3521
0.2253	0.1658	0.1607	0.1549	0.1477	0.1435
0.6970	0.7428	0.7336	0.7390	0.7370	0.7389
0.7086	0.6054	0.5632	0.5669	0.5315	0.5093
6.0756	6.0381	5.9690	5.9941	6.0178	5.9764
0.5607	0.5533	0.5414	0.5377	0.4287	0.4709
0.3689	0.3701	0.4401	0.4387	0.4361	0.4385
0.3341	0.4362	0.4365	0.4389	0.4336	0.4310
0.0487	0.0486	0.0482	0.0485	0.0490	0.0490
0.0243	0.0249	0.0239	0.0241	0.0243	0.0243
9.4633	9.3877	9.3043	9.3167	9.1675	9.1339
9.9962	9.8729	9.7841	9.8004	9.6463	9.6108

GENEVA PARK DISTRICT, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2023 (Unaudited)

Taxpayer	Type of Business	2023			2014		
		Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
LPF/Geneva Commons, LLP	Commercial	\$ 26,497,350	1	1.59%	\$ 34,392,190	1	2.47%
Vista Investments Inc.	Industrial	9,878,905	2	0.59%	5,279,276	10	0.38%
Ashford at Geneva, LLC	Commercial	9,297,979	3	0.56%	6,063,014	7	0.44%
In Retail Fund Randall Square, LLC	Commercial	9,200,000	4	0.55%	8,115,177	4	0.58%
Dial Windmill, LLC	Commercial	8,808,663	5	0.53%			
PMAT Wind Point	Commercial	8,454,174	6	0.51%			
Holmstad Inc	Commercial	6,877,586	7	0.41%			
Lineage, IL	Industrial	6,834,483	8	0.41%	6,358,177	5	0.46%
Delnor Community Hospital Systems	Health Care	5,962,727	9	0.36%			
Delnor Community Health Systems	Commercial	5,902,842	10	0.35%			
Aldi Inc	Industrial				6,082,725	6	0.44%
Sfers Real Estate Corp KK	Commercial				6,051,168	8	0.44%
Delnor Community Health Foundation	Commercial				8,963,957	2	0.64%
Kir Batavia, LLC	Commercial				8,559,745	3	0.62%
Walmart Real Estate Business Trust	Commercial				5,677,339	9	0.41%
		<u>97,714,709</u>		<u>5.86%</u>	<u>95,542,768</u>		<u>6.88%</u>

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

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Tax Levy Years
April 30, 2023 (Unaudited)**

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Property Tax Levies and Collections - Last Ten Tax Levy Years April 30, 2023 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Tax Extension Grand Total Fiscal Year
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
2023	2021	8,116,844	7,944,474

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	\$ 7,289,778	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%
N/A	N/A		N/A	7,930,772	99.83%

GENEVA PARK DISTRICT, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Population	Per Capita
	General Obligation Bonds	Alternate Revenue Bonds	Installment Contracts				
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	0.44%	31,000	186
2022	861,270	3,050,000	—	3,911,270	0.30%	31,000	126
2023	1,758,635	2,240,000	—	3,998,635	0.24%	31,000	129

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, 2023 (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
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%	31,000	182
2021	3,911,270	153,821	3,757,449	1,623,370	0.23%	31,000	121
2023	3,998,635	120,737	3,877,898	1,665,568	0.23%	31,000	125

Data Source: Kane County Collector and Geneva Public Library

GENEVA PARK DISTRICT, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt April 30, 2023 (Unaudited)

Governmental Unit	Debt Gross Debt	*Percentage to Debt Applicable to District	District's Share of Overlapping Debt
Geneva Park District	\$ 3,998,635	100.00%	\$ 3,998,635
Schools			
Unit School District #101	29,050,000	9.08%	2,637,405
Unit School District #304	104,425,000	98.15%	102,493,466
Community College District #516	34,555,000	14.98%	5,175,523
Others			
Kane County	25,615,000	10.24%	2,621,708
Kane County Forest Preserve District	107,545,000	10.24%	11,007,284
Geneva Library	18,525,000	97.52%	18,066,168
City of Batavia	30,550,000	20.05%	6,126,139
City of Geneva	10,885,000	100.00%	10,885,000
Subtotal Overlapping Debt	361,150,000		159,012,693
Totals	365,148,635		163,011,328

*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, 2023 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS**Schedule of Legal Debt Margin - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

	2014	2015	2016	2017
Equalized Assessed Valuation	\$ 1,390,297,615	1,335,008,837	1,342,430,272	1,380,164,258
Bonded Debt Limit - 2.875% of Assessed Value	39,971,056	38,381,504	38,594,870	39,679,722
Amount of Debt Applicable to Limit	3,862,000	3,894,960	2,375,840	2,377,845
Legal Debt Margin	36,109,056	34,486,544	36,219,030	37,301,877
Percentage of Legal Debt Margin to Bonded Debt Limit	90.34%	89.85%	93.84%	94.01%
Non-referendum legal debt limit - .575% of assessed value	7,994,211	7,676,301	7,718,974	7,935,944
Amount of Debt Applicable to Limit	752,000	1,529,960	770,840	1,562,845
Legal Debt Margin	7,242,211	6,146,341	6,948,134	6,373,099
Percentage of Legal Debt Margin to Bonded Debt Limit	90.59%	80.07%	90.01%	80.31%

Data Source: District Records

2018	2019	2020	2021	2022	2023
1,471,264,248	1,517,764,167	1,575,830,656	1,594,939,469	1,623,370,011	1,665,567,645
42,298,847	43,635,720	45,305,131	45,854,510	46,671,888	47,885,070
792,535	1,598,775	813,340	1,707,160	861,270	1,758,635
41,506,312	42,036,945	44,491,791	44,147,350	45,810,618	46,126,435
98.13%	96.34%	98.20%	96.28%	98.15%	96.33%
8,459,769	8,727,144	9,061,026	9,170,902	9,334,378	9,577,014
792,535	1,598,775	813,340	1,707,160	861,270	1,758,635
7,667,234	7,128,369	8,247,686	7,463,742	8,473,108	7,818,379
90.63%	81.68%	91.02%	81.39%	90.77%	81.64%

GENEVA PARK DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Fiscal Year	Estimated Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
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	31,000	1,316,384,000	42,464	16.8%
2022	31,000	1,316,384,000	42,464	7.1%
2023	31,000	1,633,607,000	52,697	5.1%

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2023 (Unaudited)

Employer	2023			2014		
	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	5.16%	1,159	2	3.69%
Geneva School District 304	844	2	2.72%	654	3	2.08%
Hearthside Food Solutions	450	3	1.45%			
Geneva Park District	363	4	1.17%			
MSI Express	360	5	1.16%			
Clarios, LLC	320	6	1.03%			
Kane County (Departments in Geneva)	312	7	1.01%	1,260	1	4.02%
Burgess Norton Mfg. Co.	257	8	0.83%	350	6	1.12%
Fox Valley Orthopedics	250	9	0.81%			
FONA International, Inc.	221	10	0.71%	214	10	0.68%
Kane County Cougars				370	4	1.18%
Peacock Engineering Co.				360	5	1.15%
Bright Start Health Care				300	7	0.96%
Johnson Controls, Inc.				300	8	0.96%
Houghton Mifflin				250	9	0.80%
Totals	<u>4,977</u>		<u>16.05%</u>	<u>4,967</u>		<u>15.84%</u>
Total Population			<u>31,000</u>			<u>31,374</u>

Data Source: Illinois Manufactures Directory

GENEVA PARK DISTRICT, ILLINOIS

Employees - Last Ten Fiscal Years

April 30, 2023 (Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Full-Time Employees	40	41	41	41	41	41	41	41	41	42
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	391	391	391	391	391	391	391	391	392

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Function/Program	2014	2015	2016	2017
Recreation				
Participants in Recreation Programs	40,110	39,751	39,852	40,581
Visits to Fitness Centers	196,653	181,801	170,703	157,775
Mini-Golf Course Rounds	11,027	12,023	12,197	13,392
Attendance at Swimming Facilities	43,878	50,904	60,331	61,752

Data Source: District Records

2018	2019	2020	2021	2022	2023
35,000	40,000	39,000	11,000	25,000	29,000
172,000	185,000	164,500	67,700	110,000	140,000
15,000	19,000	23,000	13,000	18,000	18,000
58,000	58,000	59,500	16,000	52,000	58,000

GENEVA PARK DISTRICT, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Function/Program	2014	2015	2016
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	2	2
Recreation Center	2	2	2
Jogging/Bike Trails	13	13	13
Playgrounds	42	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

2017	2018	2019	2020	2021	2022	2023
661	667	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	43	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	2	3	3	3	3	3
1	1	1	1	1	1	1

GENEVA PARK DISTRICT, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

710 Western Avenue
Geneva, IL 60134
Phone: 630.232.4542
www.genevaparks.org



September 7, 2023

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, 2023, 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. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS**

Comment

In March 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which provides guidance regarding the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definitions Service Concession Arrangements (SCAs) if (a) the operator collects and is compensated by fees from third parties, (b) the transferor (government) determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services, and (c) the transferor (government) is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. An APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is applicable to the District's financial statements for the year ended April 30, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new criteria associated with PPPs and PPAs to determine the appropriate financial reporting for these activities under GASB Statement No. 94.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

2. **GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the District's financial statements for the year ended April 30, 2024.

CURRENT RECOMMENDATIONS - Continued

2. GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS - Continued

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new SBITA criteria in conjunction with the District's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

3. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the District's financial statements for the year ended April 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

CURRENT RECOMMENDATIONS - Continued

4. GASB STATEMENT NO. 101 COMPENSATED ABSENCES

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the District's financial statements for the year ended April 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

5. FUNDS OVER BUDGET

Comment

During our current year-end audit procedures, we noted that the following fund had an excess of actual expenditures over budget for the fiscal year:

Fund	Excess
Social Security	\$ 6,585

Recommendation

We recommend the District investigate the causes of the fund over budget and adopt appropriate future funding measures.

Management Response

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

PRIOR RECOMMENDATION

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.

Status

As the District has no material leases, there was no impact on the financial statements in the current year, therefore this comment is considered implemented. The District and Lauterbach & Amen will continue to monitor leases in the future to determine if additional reporting is required. This comment is implemented and will not be repeated.



710 Western Ave.
Geneva, IL 60134
Phone (630) 232-4542
Fax (630) 232-4569

Memorandum

To: Geneva Park District Board of Commissioners

From: Elliott Bortner, Superintendent of Recreation

CC: Nicole Vickers, Executive Director

Date: September 18, 2023

RE: Safety Report

The following is an overview of safety related highlights during the timeframe of February 2023 – August 2023.

- 157 accident reports were filed for patrons
- 17 accident report was filed for employees
- 0 property damage reports were filed
- 0 vehicle accident reports were filed
- 52 certificates of insurance were collected and filed

Safety Highlights

- A new sprinkler head and grate to allow heat to keep the head from freezing were installed at SPRC near the entrance.
- Implemented ePact within our camp and Kids' Zone programs to better manage participant emergency information.
- Hosted a PDRMA Back Safety and Ergonomics training at Wheeler Maintenance.
- Hosted a chainsaw training conducted by Mandy Morgan in conjunction with Batavia Park District.
- Peerless Fence installed a new self-closing gate at Moore Park Spray Ground.
- Parks staff ground stumps at several parks.
- A new ramp was purchased for the EV van for safer loading and unloading of pool vacuums and air compressor.
- A lift was rented and used in several different parks and facilities.
- Posts on the south facing side of the 3-Sided Barn were replaced.
- Successfully passed IDPH inspections at aquatics facilities.
- New concrete pads were poured by the pedestrian crossing lights at Peck and SPRC.
- Parks staff added playground safety surfacing (fibar) to several playgrounds.
- Staff introduced a no ramp skid steer trailer to the fleet and it passed safety lane inspection.
- The lifeguard staff successfully earned three 5-star audits, marking their 10th such rated audit in a row.

Safety Person of the Month

February	Kelly Wales
March	Linda Fox
April	Kyle Starkovich
May	Steve Kulesza
June	Rafael Davos
July	Laura Fox
August	Bailee Arnold



Kids' Zone Before and After School Program School Year 2022-23 Board Report

Prepared by:
Kelly Wales, Recreation Supervisor

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 pace.

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 2022-23 marked Kids' Zone's 14th year. We ended the Kids' Zone year with 365 total participants in the program, which you can see in the table below.

Participation for Kids' Zone 2022-23 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	3	0	3	0	0
PT AM	0	0	0	0	0	1
FT PM	30	29	28	26	18	32
PT PM	15	18	30	17	30	32
FT AM & PM	5	10	3	15	9	5
PT AM & PM	0	2	1	1	1	1
Total	50	62	62	62	58	71

Enrollment History

	FES	HSS	HES	MCS	WAS	WES	Total
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
FY22-23	50	62	62	62	58	71	365

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 %
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%
FY22-23	\$1,052,232	\$822,863	\$1,425	\$227,944	22%

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% and for the 2023-24 school year, staff raised fees by 5%.

The prices below reflect program fees for local before and after school programs for the 2023-24 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- 6:30-8:30 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)	\$206	\$307	\$525	\$261
Before (3 day)	\$136	\$207	\$333	N/A
After (5 day)	\$368	\$387	\$525	\$271

	Geneva Park District	Batavia Park District	Oswegoland Park District	St. Charles Park District
After (3 day)	\$244	\$267	\$333	\$204
B/A (5 day)	\$493	\$517	\$602	N/A
B/A (3 day)	\$320	\$367	\$382	N/A

*Price shown as monthly payments for comparison

Staffing

Recruiting, hiring, and retaining quality staff proved to be a challenge Kids' Zone faced at the start of the 2022-23 school year. As with many other industries, applications were slow to roll in as the program started in August. However, staffing improved by late September.

Full-time recreation, parks, and administrative staff were relied on at the start of the school year to fill in the 2-3:15pm gap, until our High School staff were able to arrive at 3:15pm.

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 job fairs
- Providing documentation for high school staff to adjust their school schedules to allow them to arrive to KZ at 2pm

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 9%. While the return rate is lower than years past, this year we had noticed that parents communicated more often though email during the year instead of waiting for the survey at the end of the year. It was nice to be able to have feedback throughout the year so we could adjust as necessary in the moment of concerns and celebrate the kudos that were shared with us.

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.

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 94%, with the highest top box scores seen in overall program satisfaction (97%) and safety (95%).

Review Recommendations for FY22-23

C=Complete PC=Partially Complete O=Ongoing I=Incomplete

- Develop a comprehensive parent orientation program for Kids' Zone families. PC
- Increase program fees. O

- Improve communication with parents to better communicate program updates, upcoming opportunities, share photos and accomplishments throughout the program. C/O
- Collaborate with FVSRA to utilize their training services to continually educate our staff on best practices as it relates to inclusion. PC/O
- 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. C
- Research and recommend laptops or iPads for each site. C
- As the pandemic continues to evolve, staff will evaluate guidelines and recommendations to operate the program. C/O
- Implement school-year long training, both virtually and in person, to ensure staff are continuing to develop their skills and understand program expectations. PC/O
- Work with School District to implement iloveguys active intruder training and philosophy. C

Summary and Recommendations for FY23-24

- Develop a comprehensive parent orientation program for Kids' Zone families.
 - ✓ Completed Comprehensive Program Policies and Details for families.
 - Upload Program Policies and Details to ePACT for easy reference for families.
 - Parent Orientation – in person prior to school year one location for all families to attend.
- Increase program fees to accommodate rising costs of supplies and wages.
- Increase miscellaneous program fees such as: Schedule change fee, additional day fees, late pick up fees and cancellation fees to minimize excessive last-minute changes in the month of August and September.
- Provide bi-weekly communication with parents to better communicate program updates, upcoming opportunities, share photos and accomplishments throughout the program.
- Continue to collaborate with FVSRA to utilize their training services to continually educate our staff on best practices as it relates to inclusion.
- Create a policy/parent permission to allow children to use their computers during homework time.
- 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 continue to implement iloveguys active intruder training and philosophy.
- Collaborate with our marketing team to update website, specifically creating easier access to our Day Off Fun Zone information.
- Update Behavior Reports to provide less room for interpretation of a situation. Use FVSRA behavior report as a sample to follow.
- Update site cell phones from flip phones to smart phones.
- Expand extra-curricular programming to include the Geneva History Museum.

Environmental Report Card Update 2023

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 134 points out of 183 (73%); this is an increase from our previous score of 69%. Per the IPRA, a score of 73% means our agency is doing a very good job, and should keep up the good work.

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.

- Continued use of organic fertilizer.
- Replaced light fixtures with consideration to Dark Sky initiative.
- Upgraded Parks Department fleet with Ford E-Transit Van, two Ford Hybrid Maverick, and E-Ride vehicles and electric landscape equipment and mowers.
- Staff presented at MIPE meeting about perceptions vs. reality of battery powered mowing equipment, including zero-turn mowers, string trimmers, and blowers.
- Continued to partner with Natural Resources Committee on numerous programs and events including Earth Day Celebration and Battle of the Brush Piles.
- Contracted repairs on permeable pavers at Old Mill Park to restore drainage properties of the pavers.
- Staff implemented a three-year Natural Area Maintenance Plan.
- Completed "treecycling" program taking unsold Christmas trees and turning them into mulch.
- Installed on-demand water heaters at Mill Creek Pool.
- Trained staff and implemented tree injection program to help retain mature oaks within parks.
- Installing solar reflective shingles at Jaycee Park storage building.
- Continued involvement and instruction in the Kane County Certified Naturalist program.
- Continued removal of invasive species at parks including Peck Farm Park.



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Phone (630) 232-4542
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Memorandum

To: Geneva Park District Board of Commissioners

From: Nicole Vickers, Executive Director

Date: September 18, 2023

RE: City of Geneva East State Street TIF 2 Extension

The City of Geneva passed a resolution supporting a 12-year extension to TIF 2. Per the city, the extension is needed to realize roadway, utility, and streetscape enhancements along East State Street from the Fox River to Kirk Road.

To secure legislative action, the city is requesting taxing districts provide letters of support. The Park District submitted a list of questions to the city in an effort to aid the board in deciding on the Park District's position of support for the 12-year extension to TIF 2.

The city is requesting a determination of support by September 29th.



City Responses to Park District Questions

TIF 2 Extension

1. How much has the City already collected on the TIF that is expiring?

To date, \$4,772,006.48 of incremental property taxes have been allocated to the TIF 2 Fund.

2. What is the projected revenue the City will receive by extending the TIF for another 12 years?

The extension is estimated to generate \$2.9M of revenue for the TIF 2 Fund. Funds are restricted for use within the district.

3. How much missed revenue has occurred over the past 23 years due to the TIF (Park District portion)?

TIF districts are typically established in blighted or underdeveloped areas with the aim of encouraging economic growth and revitalization. In a TIF district, property taxes are collected on properties included in the TIF district at the time of its designation continue to be distributed to the park district and all other affected taxing districts in the same manner as if the district did not exist. Establishment of a TIF does not reduce property tax revenue (assuming the same levy rate each year), but rather the increment (the difference in the amount of property tax revenue generated before TIF district designation and the amount of property tax revenue generated after TIF designation) become available to re-invest in the district to create long-term economic benefits. Therefore, thinking about a TIF in terms of “missed” or “lost” revenue assumes that redevelopment would have occurred in the same manner with or without establishment of the TIF. This assumption is inaccurate for several reasons including that prior to the establishment of TIF 2 the increases of equalized assessed value (EAV) of properties in the district were not keeping pace with the increases in EAV for properties within the City as a whole. Please see attached a sampling of “success” stories illustrating this point.

Over the past 23 years, \$279,239.32 of taxpayer funds (based on Geneva Park District levy) were allocated to the TIF 2 Fund. For Tax Year 2022, the increment generated in TIF 2 was \$272,880.85, with \$15,714.04 attributed to the Geneva Park District levy. This amount is equivalent to 0.18% of the Geneva Park District total levy of \$8,384,901.93.

4. How much missed revenue is projected with the 12-year extension (Park District portion)?

During the 12-year period of the proposed extension, it is estimated that approximately \$170,000 of taxpayer funds based on the Geneva Park District levy will be allocated to the TIF

2 Fund. This amount is equivalent to 0.52% of Geneva Park District FY 2023-24 budget of \$13,975,419.

For further explanation, please see response in Question 3.

5. Specifically what would the extended TIF funds be dedicated towards?

The reason for seeking an extension is primarily to provide funding for the local share of roadway improvements including expenses for property acquisition, infrastructure and street enhancements. Should a redevelopment project be proposed that would benefit the entire City and increase the EAV for all taxing districts, the project may be evaluated for funding participation. Any newly proposed project would need to be thoroughly vetted and approved by the City Council.

6. Should the goals/repairs be accomplished before the extension expires will the TIF be discontinued?

The City monitors the progress of the TIF district in concert with the Joint Review Board, which is comprised of representatives from the major taxing bodies (including the Park District). By law, the Joint Review Board meets annually to review the progress and status of each TIF district. In addition, an annual report is submitted to the Illinois Comptroller.

The City can recommend closing out a TIF district upon a determination that redevelopment goals have been met and related projects are completed. The extension request is based primarily on the desire to complete the East State Street Road construction project (a joint project between the City of Geneva and the Illinois Department of Transportation) due to the number of delays, related loss of grant funding and cost increases (all outside the purview of the City). The City estimates that the entire 12-year period may be needed to recoup roadway project improvement expenses attributed to the geographical area of the TIF 2 district. The City also recognizes that there may be other opportunities (in addition to the road improvement project) that may arise that would benefit all taxing bodies. Any such project would require additional evaluation and approval by the City Council.

7. Does the City anticipate any further extensions or new TIFs?

Further extensions are not anticipated. A TIF 4 district is planned to further new industrial development in the City's Southeast Master Plan Area. Currently the vast majority of the property in this planned TIF 4 district has not been annexed, is vacant or unimproved and provides minimal tax benefits to any taxing district.

8. What is the payback in years to recover the Park District's already provided portion of TIF 2 investment?

There are many variables in estimating the timeline for recapture, including but not limited to: the levy amount, dollar amount of exemptions, tax objection, etc. Based upon revenue projections, it is possible that a full recovery could be realized within a short period of time.

For additional information, please refer to the response in Question 3.

9. What is the estimated payback in years to recover the Park District's already provided and proposed expansion of TIF 2 investment?

There are many variables in estimating the timeline for recapture, including but not limited to: the levy amount, dollar amount of exemptions, tax objection, etc. Based upon revenue projections, it is possible that a full recovery could be realized within a short period of time.

Thinking in terms of a payback to recover lost revenue is not accurate as this assumes that redevelopment would have occurred in the same manner with or without establishment of the TIF. This assumption is inaccurate as prior to the establishment of the TIF the EAVs in the district were not keeping pace with the increases of EAV seen throughout the City as a whole. The Park District, as well as other taxing districts will benefit from the public and private investment and increased property values of the district because their tax base will eventually experience increases that would not have otherwise occurred.

10. What is the annual growth rate in EAV of TIF2 as compared to the growth rate in total EAV?

The annual growth rate in EAV varies from year-to-year. A better comparison is to look at the life of the TIF.

For a five year period prior to the establishment of TIF 2, the EAV in the district increased by 0.7%. Over the same period, the EAV of the City of Geneva as a whole increased by 38.2%. This is evidence that the properties within the TIF area were not able to keep pace with the average growth in property values seen through the City as a whole.

However, in comparing the EAV growth in TIF 2 over the life of the TIF with the EAV growth of the City as a whole, the TIF 2 district EAV increased and more closely trended the same as the City as a whole.

City wide EAV 2001	City Wide EAV 2022	TIF 2 EAV 2001	TIF 2 EAV 2022
\$582,222,852	\$1,159,568,585	\$3,181,863	\$6,199,616
City Growth	99.16%	TIF Growth	94.84%

11. Can you provide a map outlining the current TIFs?

Maps of the current TIFs are available on the City's website: [TIF 2 Map](#) and [TIF 3 Map](#).

12. Any additional information that could prove to be insightful/helpful?

The City and the Park District have a long history of working together. Some examples include:

- The City, by choice, implemented an ordinance that requires developers to donate either land or cash to the park district for any new development. This is a benefit to the park district that only the City can require of developers, even though the law does not offer the same benefit for the City. This benefit has been in place for several decades. The current cash fair market value per acre of land used to determine the calculations of cash

contributions in lieu of land deductions is \$330,000. In the past 10 years, the Park District has received ~\$1.3M in land cash.

- Various city-owned properties are or have been previously leased (at no charge) to the Park District. Some examples include:
 - Garden Park. The Park District recently completed improvements to this park with the City participating in the cost of the improvements (\$150,000) recognizing that the City owns the land.
 - Ballfields on South Street
 - Lewis Road Property for lacrosse program (2014)
 - Parking Lot use at Sunset Community Center
- The City has transferred several properties (at no cost) to the park district for their use and benefit:
 - RiverPark
 - Area along Rte 25/River for future Sculpture Park
- City and Park District entered into an IGA to enable the Park District to construct, operate and maintain parking for Sandholm Woods Park within City Right-of-Way on Sandholm Street.

Why TIF?

Each taxing district within the City has a purpose and responsibility. The City is the governing body responsible for economic development, life safety, property maintenance, utilities, streets, sidewalks and public safety. The rationale for TIF is that only the City has the responsibility and authority to support redevelopment and, more broadly, economic development. All taxing bodies benefit in the long run for these activities. Utilizing the full increment (i.e., all affected taxing bodies) to help pay for necessary costs, such as roads, traffic control, and streetscape improvements to bring about redevelopment benefits all. Since only the City can incur those costs, it provides an equitable method to ensure that redevelopment can take place to improve the overall built environment.

In addition, the City is a non-home rule municipality and is limited by state law as to the types of incentives that can be offered to spur investment, redevelopment, and public improvements. TIF provides an opportunity to finance development with revenue generated by redevelopment in the district. TIF for all practical purposes is the one economic development tool that the City has that can serve to accomplish significant reinvestment that results in increased EAV to the benefit of all taxpayers in the taxing district.

Thank you for your consideration of the City's request for a letter of support for the extension of TIF 2.

ALDI

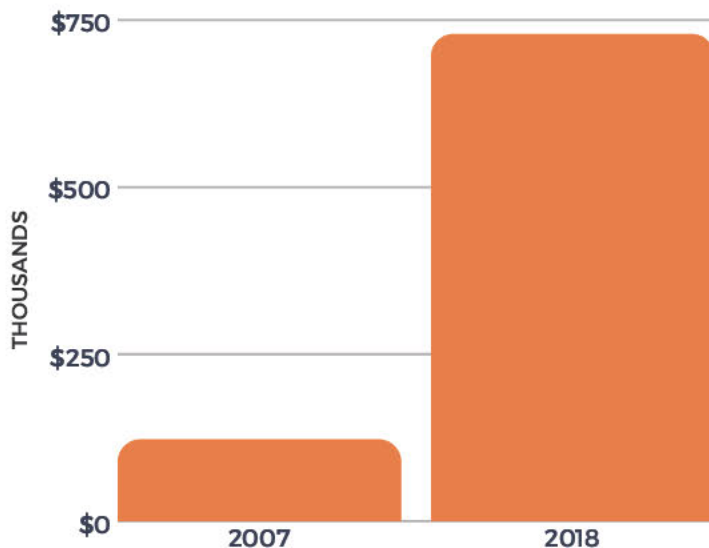
CASE STUDY

EAST STATE STREET TAX INCREMENT FINANCING DISTRICT

Delivered: 2007
18,062 SF of retail space
81 surface parking spaces
Job creation: 9

Since the closing of Frank's Family Foods in 1998, the City affirmed an interest in attracting a grocery store at or near the intersection of East State Street and East Side Drive. Established in 2000 the East State Street TIF District authorized the City to invest TIF funds in the area to make such a project economically feasible to a developer. Plans were drawn for a 100,000 sq ft area at the northeast corner of the intersection. The two parcels formerly held a deteriorating strip center with six separate tenant spaces, four of which were vacant, as well as an abandoned 4-car garage building.

PROJECT AREA:
\$606,723 EAV INCREASE SINCE 2007



HOW TIF HELPED

- Land purchase
- Building demolition
- Site preparation
- Public infrastructure improvements

OUTCOME

In 2007, ALDI was built, generating a new source of property and sales tax revenue for the City, as well as providing a new option for grocery shopping for residents. The current Equalized Assessed Value (EAV) of the property is \$727,545, a 83% increase from before the TIF.

\$2.6 MILLION

Private Investment

\$450 THOUSAND

TIF Funded Investment

CVS/PHARMACY

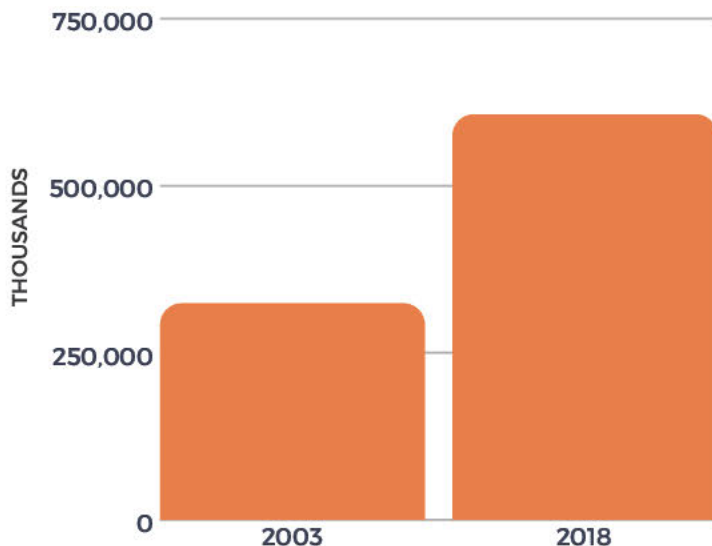
CASE STUDY

EAST STATE STREET TAX INCREMENT FINANCING DISTRICT

Delivered: 2003
11,000 SF retail space
66 surface parking spaces
Job creation: 27

The former Frank's Family Foods Store sat vacant for three years on the corner of East State Street and East Side Drive. The 23,000+ sq ft building had generally fallen into disrepair. The East Side community expressed a need for a business with daily household items and food products at the three acre site. In 2003, under the authority of the East State Street TIF District, the City provided the necessary financial incentives to enter into a partnership with CVS/Pharmacy, who invested in this redevelopment opportunity. The City purchased a portion of the original tract for a new Geneva Fire Station.

PROJECT AREA: \$282,986 EAV INCREASE SINCE 2003



HOW TIF HELPED

- Building excavation and demolition
- Landscape and streetscape improvements
- Enhanced lighting
- Upgraded building architectural elements

OUTCOME

This TIF agreement attracted a nationally recognized retailer that now anchors this primary intersection. The community gained the quality goods and services which it needed. The physical appearance and productive use of the site has been restored. The current Equalized Assessed Value (EAV) of the property is \$605,327, a 47% increase from before the TIF.

\$3.5 MILLION

Private Investment

\$125 THOUSAND

TIF Funded Investment

DAIRY QUEEN

CASE STUDY

EAST STATE STREET TAX INCREMENT FINANCING DISTRICT

Delivered: 2003

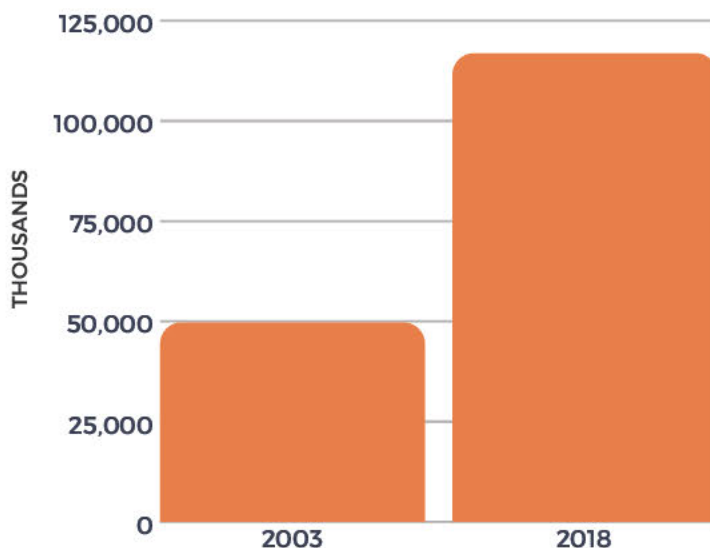
1,482 SF commercial space

27 surface parking spaces

Job creation: 26

When redevelopment discussions began between the City and Dairy Queen in 2003, the restaurant had been an icon on East State Street for the last 40 years. With the help of TIF funds, the neighborhood had recently gained a CVS/Pharmacy and a new facility for Valley Animal Hospital. The restaurant owner thought it was a good time to invest in a larger space for business operations on the 17,366 sq ft site. Through a partnership with the City, the existing 800 sq ft building would be replaced with larger 1,482 sq ft restaurant with new positioning.

PROJECT AREA: \$67,161 EAV INCREASE SINCE 2003



HOW TIF HELPED

- Building excavation and demolition
- Site improvements

OUTCOME

The enhanced Dairy Queen continues to serve residents and travelers on the Lincoln Highway with a convenient drive-through window and outdoor seating. The project included new off-street parking, driveways, curbs, and sidewalks, thanks to a facade grant. This improvement was critical to the revitalization of the East State Street corridor. The current Equalized Assessed Value (EAV) of the property is \$116,604, a 56% increase from before the TIF.

\$300 THOUSAND

Private Investment

\$40 THOUSAND

TIF Funded Investment

MUNCHIE P'S

CASE STUDY

EAST STATE STREET TAX INCREMENT FINANCING DISTRICT

Delivered: 2002

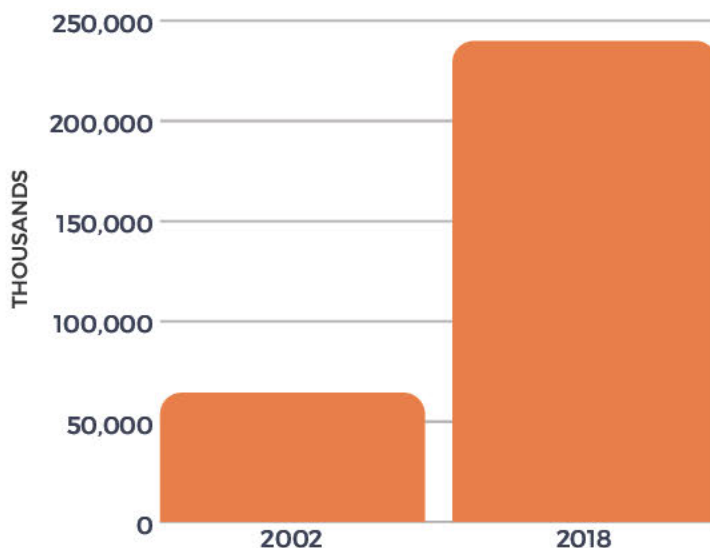
4,905 SF multi-tenant commercial space

27 surface parking spaces

Job creation: 43

Munchie P's Eatery first opened its doors at 415 E State Street in 1977. Through the years the facility has transformed to meet the needs of a growing customer base. In 2002, the restaurant owner formed a partnership with the City to demolish the existing structure and build a larger one story masonry building on the 27,000 sq ft lot. With the help of East State Street TIF District funding, the owner was able to upgrade this Geneva institution with comfortable interior seating, modern amenities, and a small outdoor eating area.

PROJECT AREA: \$175,525 EAV INCREASE SINCE 2002



HOW TIF HELPED

- Building demolition
- Public infrastructure improvements
- Landscaping

OUTCOME

The new Munchie P's Commercial Center was a significant improvement to the former structure and site. The project enhanced Munchie P's Eatery and added 3,600 sq ft of space for office and retail tenants. The current Equalized Assessed Value (EAV) of the property is \$239,334, a 63% increase from before the TIF.

\$660 THOUSAND

Private Investment

\$30 THOUSAND

TIF Funded Investment

VALLEY ANIMAL HOSPITAL

CASE STUDY

EAST STATE STREET TAX INCREMENT FINANCING DISTRICT

Delivered: 2003

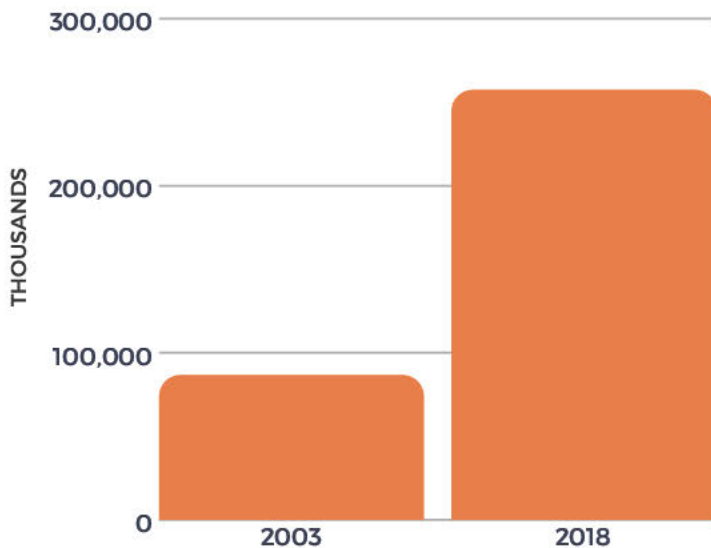
3,823 SF commercial space

16 surface parking spaces

Job creation: 21

Valley Animal Hospital was established back in 1960 in a 900+ sq ft building on the corner of East State and Simpson Streets. In 2003, the owners decided to replace the building with a larger full service veterinary medical facility which would add nearly 3,000 sq ft to the operation and off street parking. The property redevelopment was economically feasible thanks to the City's financial support under the authority of the East State Street TIF District.

PROJECT AREA: \$170,786 EAV INCREASE SINCE 2003



HOW TIF HELPED

- Storm sewer removal and replacement
- Replacement of public sidewalk
- Electric improvements
- Building excavation and demolition

OUTCOME

With the aid of TIF, Valley Animal Hospital was able to expand and continue to serve Geneva residents from its East Side location. It grew to employ five veterinarians and 16 support staff. The current Equalized Assessed Value (EAV) of the property is \$256,786, a 66% increase from before the TIF.

\$640 THOUSAND

Private Investment

\$72 THOUSAND

TIF Funded Investment

RESOLUTION NO. 2023-84
RESOLUTION SUPPORTING THE EAST STATE STREET TAX INCREMENT
FINANCING REDEVELOPMENT PROJECT AND PLAN
12-YEAR EXTENSION

WHEREAS, the city of Geneva, Kane County, Illinois is a duly organized and validly existing non-home rule municipality created in accordance with the Constitution of the State of Illinois 1970 and the laws of the State; and

WHEREAS, the CITY adopted the East State Street Tax Increment Financing Redevelopment Project and Plan under Ordinance Nos. 2000-12 and 2000-13 on February 22, 2000 and authorized the establishment of tax increment financing district on February 22, 2000, under Ordinance No. 2000-14 pursuant to the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1, et seq., as amended (the “Act”); and

WHEREAS, the original Redevelopment Plan established the estimated date of completion of the redevelopment plan to be not more than twenty-three years from the date of adoption of the tax increment financing district; and

WHEREAS, the City has been working with the State of Illinois Department of Transportation (IDOT) since 2003 to realize roadway, utility and streetscape improvements along Route 38 (East State Street) from the Fox River to Kirk Road, of which 40% of the project area is contained within the East State Street TIF district; and

WHEREAS, the East State Street TIF will expire prior to the letting of the contract for the roadway reconstruction scheduled for fall 2024;

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Geneva, Kane County, Illinois, as follows:

SECTION 1: The foregoing recital clauses to this Resolution are adopted as the findings of the City Council of the City and are incorporated herein by specific reference.

SECTION 2: The City Council respectfully requests the State of Illinois to pass legislation to extend the term of the East State Street TIF district for an additional twelve years for a total term

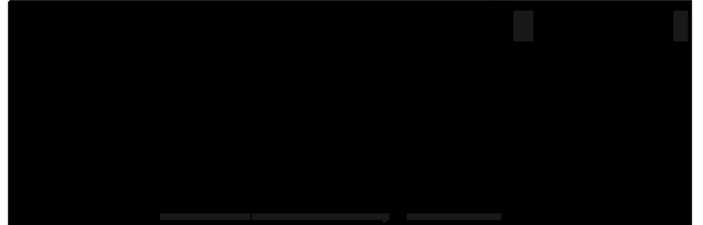
of thirty-five years to accomplish road improvement goals and to accommodate future planning and development of our community.

SECTION 3: This Resolution shall become effective from and after its passage as in accordance with law.

PASSED by the City Council of the City of Geneva, Kane County, Illinois, this 21 day of Aug, 2023.

AYES: 10 **NAYS:** **ABSENT:** 0 **ABSTAINING:** **HOLDING OFFICE:** 10

APPROVED by me this 21 day of August, 2023.



ATTEST:



City Clerk

SAMPLE LETTER REQUESTED BY CITY OF GENEVA

Send letter to Cathleen Tymoszenko, Economic Development Director ctymoszenko@geneva.il.us on or before September 29, 2023.

Date

The Honorable Donald P. DeWitte
State Senator-33rd District
641 S. 8th Street
West Dundee, IL 60118

Dear Senator DeWitte,

The _____ is in support of the City of Geneva's request for extension of the City's East State Street Tax Increment Financing Redevelopment Project and Plan (TIF District) from 23 years to 35 years. We have discussed this request with the City and understand that the extension is needed to accomplish roadway, utility and streetscape improvements along Route 38 (East State Street) from the Fox River to Kirk Road. The TIF extension will enable completion of road improvement goals that are necessary to accommodate future planning and development of our community.

Signature(s)

Memo

To: GPD Board of Commissioners, Nicole Vickers
From: Carl Gorra
CC: Christy Powell
Date: September 18th, 2023
Re: Peck Farm Butterfly House Vestibule Roof Renovation

Purpose:

The Purpose of this memorandum is to provide the Board of Commissioners with information to consider the approval of contracting services to renovate the roof and associated framing on the Butterfly House at Peck Farm.

Background

Peck Farm has a very popular and heavily used Butterfly House. The front entrance to the exhibit room has a vestibule in which volunteers control the entrance and egress of visitors. The roof and associated framing of this vestibule needs replacement. The new roof will be built higher to alleviate heat buildup, have robust overhangs to protect the sides of the building, and be constructed with methods and materials appropriate for an agrarian site.

M & L Custom Woodworks has provided the District with a quote of \$27,000 to remove the existing roof and framing and replace with a new, attractive and durable roof.

Financial

Roofing repairs and replacements are funded thru the capital account C-1270. This account has \$47,250 unencumbered for roof replacement and repairs in the 2023-2024 fiscal year.

Recommendation

Staff has checked references for M & L Woodworks with customers who have used them for similarly sized projects. All references came back as favorable. Therefore, staff would recommend the Board of Commissioners approve the expenditure of \$27,000 to M & L Custom Woodworks to renovate the vestibule roof of the Butterfly House at Peck Farm Park.