



REGULAR SCHEDULED MEETING
LOCATION: SUNSET COMMUNITY CENTER
DATE: OCTOBER 20, 2025
TIME: 7:00 PM

AGENDA

Call to Order

Roll Call

Hearing of Guests: Geneva High School SADD

Reading of Minutes: Regular Scheduled Meeting – September 15, 2025

Claims and Accounts

Treasurer's Report and Superintendent of Finance Report

Approval of the Agenda

CORRESPONDENCE

OLD BUSINESS

Red Ribbon Week Resolution

Mill Creek Community Park Tennis Court Color Coating

Mar-Co Clay Infield Mix for Stanley Esping Park Ball Field

COMMUNICATIONS

STAFF REPORTS

Superintendent of Recreation

Superintendent of Parks and Properties

NEW BUSINESS

Audit – FY 2024/25

FVSRA Member Contribution Request

Tax Levy Ordinance #2025-08 (1st Draft)

IAPD Credentials Certificate

Environmental Report Card Update

Peck Farm Camp Report

Sunset Pool Outdoor Speaker Replacement

EXECUTIVE SESSION

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

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

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

ADJOURN

**GENEVA PARK DISTRICT
REGULAR SCHEDULED MEETING MINUTES
September 15, 2025
Location: Sunset Community Center / Time: 7:00 p.m.**

CALL TO ORDER

President Moffat called the meeting to order at 7:00 p.m.

ROLL CALL

President Moffat called the roll. Commissioner Kaven, Commissioner Cladis, Vice President Cullen, and President Moffat all answered present. Commissioner Jones was absent.

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

Guests: Jey Claudio, Geneva resident, and Michelle Kelly from Upland Designs.

Press: None

HEARING OF GUESTS

Mr. Jey Claudio introduced himself as a new resident of Geneva. President Moffat welcomed him to Geneva and the Park District Board meeting.

READING OF MINUTES

Vice President Cullen made a motion to approve the Regular Scheduled Meeting Minutes of August 18, 2025, as presented. Commissioner Cladis seconded. Four ayes. Motion carried.

CLAIMS AND ACCOUNTS

Commissioner Cladis made a motion to approve the claims and accounts as presented. Commissioner Kaven seconded. Four ayes. Motion carried.

TREASURER'S REPORT AND SUPERINTENDENT OF FINANCE REPORT

Supt. of Finance & Personnel Powell reviewed the August financial reports. We are 33% through the fiscal year and on track with revenue and expenses. Ms. Powell provided expenditures for Commissioners Moffat and Cullen to attend the NRPA conference. Commissioner Kaven made a motion to approve the Treasurer's Report and Superintendent of Finance Report as presented. Vice President Cullen seconded. All ayes. Motion carried. Commissioner Cladis made a motion to approve the expense of \$3,692.54 for Commissioners Moffat and Cullen to attend the NRPA conference. Commissioner Kaven seconded. A roll call vote was taken. Commissioner Kaven – aye, Commissioner Cladis – aye, Commissioner Jones – absent, Vice President Cullen – aye, President Moffat – aye. Four ayes. Motion carried.

APPROVAL OF THE AGENDA

Commissioner Cladis made a motion to approve the agenda with the exception of moving the Wheeler Park Renovation Review to first under Old Business. Vice President Cullen seconded. Four ayes. Motion carried.

CORRESPONDENCE

Executive Director Vickers passed around the media binder and shared thank-you notes from students from Heartland Elementary School for helping bring their Youth Olympiad event to fruition and from Oswegoland Senior Center for driving their seniors back to their center when their bus broke down. President Moffat thanked the staff for assisting with a new youth event and assisting others in need.

OLD BUSINESS

WHEELER PARK RENOVATION REVIEW

Michelle Kelly, from Upland Designs, reviewed the proposed plans for the Open Space Lands Acquisition and Development Grant application for Wheeler Park renovations. Ms. Vickers stated that to submit the grant, we need to include the deeds for the park. Staff have submitted what the district has filed, but discrepancies have been found as there are three parcels and two deeds are missing. Staff have been in contact with Chicago Title & Trust Company and Kane County. The grant needs to be submitted at the end of the month. Ms. Vickers anticipates purchasing insurance to guarantee the deeds, which is a proper form for the OSLAD Grant. The grant application includes five elements: existing 60' baseline ballfield accessibility improvements and new 60' baseline ballfield, Pickleball retrofit at the tennis courts, disc golf renovations, new south restroom and shelter, and mini golf improvements. The grant will also include a nature component, expanding on the current native prairie and signage. Alternate items were reviewed, including seating and dog amenities along the trail, adding a council ring in the prairie, garden accessibility improvements, new trail look and tree walk, and full Pickleball and tennis renovations in lieu of retrofit. The projected cost summary for the identified five elements is \$1.6M. The cost for the alternate items was reviewed, totaling just under \$960,000.00. Commissioner Cullen asked if permanent restrooms could be added closer to the ballfield for convenience to those using the ballfield, as well as widening the paths, as e-bikes are becoming a safety concern. Michelle Kelly stated that both of these items can be added; it would just be a matter of cost. Executive Director Vickers stated that a second porta-potty unit can be added to Wheeler Park, by the ballfield, to alleviate waiting time for patrons. President Moffat stated that the grant needs to be submitted, and these items can be added to the alternate items list versus the elements list to allow the Board to have more discussion as the items on the alternate list do not need to be completed per the grant.

WINDING CREEK PLAYGROUND EQUIPMENT PURCHASE

Commissioner Kaven made the motion to approve the expenditure of \$126,593.00 for the purchase of playground equipment for Winding Creek Park from Landscape Structures. Vice President Cullen seconded. Four ayes. Motion carried.

WINDING CREEK SHADE STRUCTURE PURCHASE

Commissioner Cladis made a motion to approve the purchase of a shade structure for Winding Creek Park from NuToys Leisure Products in the amount of \$54,780.00. Vice President Cullen seconded. Four ayes. Motion carried.

COMMUNICATIONS

Executive Director Vickers shared that the Village of Campton Hills has successfully annexed the land previously known as the Settlements of La Fox. She submitted a letter to the Village Trustees outlining the Geneva Park District's negotiations with the developer and explaining the hardships should a TIF be created. Commissioner Kaven stated that the letter was well-written and thanked Executive Director Vickers for sending it. He asked if a response was received from the Village of Campton Hills Trustees. One trustee responded, thanking the Geneva Park District for their feedback. The capital planning meeting was set. Executive Director Vickers stated that the pools are closed and staff will be focusing on repairs and maintenance issues for the Summer of 2026. Stone Creek Mini Golf remains open on the weekends. Autumn Fair is scheduled for this Saturday, September 20th, 2025. The Geneva Parks Foundation hosted the annual Tri-Cities Foundation meeting last month at Peck Farm Park, where Foundation members from Batavia, St. Charles, and the Kane County Forest Preserve attended.

FUTURE MEETINGS

GPD Foundation Meeting	October 21	7:00 PM	Sunset Community Center
October Board Meeting	October 20	7:00 PM	Sunset Community Center
Board Capital Planning Meeting	November 3	6:00 PM	Sunset Community Center

STAFF REPORTS

SUPERINTENDENT OF PARKS AND PROPERTIES

Supt. of Parks & Properties Gorra reviewed his report. The Mill Creek Community Park tennis court renovations will start this month with the fence replacement and asphalt. Staff will be looking into lining up a contractor to do the coloring of the courts. Mr. Gorra also stated that he is still looking into the possibility of adding a pool liner to the Mill Creek main pool, as a liner could allow 12-15 years of maintenance-free.

SUPERINTENDENT OF RECREATION

Supt. of Recreation Bortner reviewed his report. President Moffat applauded the staff for their hard work on the new Youth Olympiad event.

NEW BUSINESS

CYBER INCIDENT RESPONSE PLAN POLICY

PDRMA encourages its members to develop a Cyber Incident Response Plan and to review and train employees on this plan annually. Blackline, our IT contractor, has been completing cyber training and vulnerability testing to help with our security. PDRMA has provided a model policy, which has been updated to cater to the Geneva Park District. Blackline has reviewed the policy and will work with the district to carry out the plan. The plan will be added to the district's safety manual upon approval. Commissioner Kaven approved the Information Security Incident Response Plan provided. Vice President Cullen seconded. Four ayes. Motion carried.

SAFETY REPORT REVIEW

Supt. of Recreation Bortner reviewed the safety report. Each month our safety committee reviews the accident reports for the District, as well as certificates of insurance. Supt. of Recreation Bortner shared that 208 accident reports were filed for patrons versus 162 filed the previous year. Five employee accident reports were filed this year versus eight the previous year. There was one property report, which is the same as the previous year, and four vehicle accident reports were filed this year, versus three the previous year. Executive Director Vickers reminded the Board that this report covers the months when the district is at the height of employment. Mr. Bortner noted that staff remain focused on safety-related procedures through various trainings. He provided an update on several safety-related tasks and projects that have been completed throughout this period. A list of Safety Person of the Month was reviewed.

BEFORE & AFTER SCHOOL PROGRAM REPORT

Recreation Supervisor Kelly Wales presented the Before & After School program report for the school year 2024-2025. This is the program's 16th year. Ms. Wales reviewed the enrollment history. She stated the year ended with 397 unique participants and reviewed the revenues and expenses. Ms. Wales shared program financials, noting that Geneva Park District's nine monthly payments are less than the neighboring park districts that have 10 monthly payments. Staffing continued to be an issue for the 2024-2025 school year. By late September, staffing levels stabilized and operations became more consistent. Upon completion of the school year, a final evaluation survey was sent to parents. The overall top box score was 91% and the highest scores were seen in professionalism and program quality. Recommendations for the upcoming fiscal year were shared. Commissioner Kaven made a motion to approve the 2024-2025 Kids' Zone Board Report and the 2025-2026 recommendations as presented. Vice President Cullen seconded. Four ayes. Motion carried.

ADJOURN

Vice President Cullen made a motion to adjourn the meeting at 8:43 p.m. Commissioner Cladis seconded. Four ayes. Motion carried.

Secretary

Submitted By: Nicole Vickers / Hannah MacArthur

DATE: 10/14/25
TIME: 12:14:39
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 101725

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FROM CHECK # 82215 TO CHECK # 82295

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82215	FOX VALLEY SPECIAL RECREATION	2ND INSTALL FVSRA MEMBERSHIP	SPECIAL RECREATION / SPECIAL RECREATION	160,826.50
			CHECK TOTAL	160,826.50
82216	FITZGERALD'S OCTAGON HOUSE, INC	FISHBOIL TRIP	RECREATION / ACTIVE OLDER ADULTS - TRIPS	508.25
			CHECK TOTAL	508.25
82217	1000BULBS	SPRC LIGHTBULBS	RECREATION / SPRC	256.27
			CHECK TOTAL	256.27
82218	ABLE PEST CONTROL	SPRC PEST CONTROL - SEPTEMBER	RECREATION / SPRC	115.00
		MONTHLY PEST CONTROL - SEPT	CORPORATE / PECK FARM	95.00
		DRYDEN, SCC, ISLAND - FALL	CORPORATE / PARKS ADMINISTRATION	700.00
			CHECK TOTAL	910.00
82219	SUSAN ANDERSON	ABRAKADOODLE CAMPS SUM 2025	RECREATION / YOUTH	1,120.00
		ABRAKADOODLE TODDLER SUM 2025	RECREATION / TODDLERS	831.60
		ABRAKADOODLE YOUTH SUM 2025	RECREATION / YOUTH	369.60
			CHECK TOTAL	2,321.20
82220	ACE HARDWARE GENEVA	PARTS FOR ENCLOSED TRAILER	CORPORATE / PARKS ADMINISTRATION	4.38
		PECK TRAILER PAINT	CORPORATE / PARKS ADMINISTRATION	17.97
		BRAKE FLUID FOR TRUCK 215	CORPORATE / PARKS ADMINISTRATION	21.58
		SUN POOL JUNGLE REPAIRS	CORPORATE / PARKS ADMINISTRATION	1.40
		CLEANING SUPPLIES	CORPORATE / PARKS ADMINISTRATION	5.93
		ABI BALLFIELD MACHINE PART	CORPORATE / PARKS ADMINISTRATION	0.80
		SOAP DISPENSERS BATTERIES	CORPORATE / PARKS ADMINISTRATION	17.79
		PITCHER MOUND DOLLY HARDWARE	CORPORATE / PARKS ADMINISTRATION	74.80
		RETURNED HARDWARE	CORPORATE / PARKS ADMINISTRATION	-19.75
		PITCHER MOUND DOLLY HARDWARE	CORPORATE / PARKS ADMINISTRATION	32.54
		KNEELING PADS	CORPORATE / PARKS ADMINISTRATION	17.26
		STIHL BLOWER PARTS	CORPORATE / PARKS ADMINISTRATION	6.49
		STIHL TRIMMER PARTS	CORPORATE / PARKS ADMINISTRATION	22.44
		GRAFFITI CLEANUP SUPPLIES	CORPORATE / PARKS ADMINISTRATION	94.94
		BUSHING	CORPORATE / PARKS ADMINISTRATION	4.13
			CHECK TOTAL	302.70
82221	ACCURATE OFFICE SUPPLY CO	SANITATION SUPPLIES	CORPORATE / PECK FARM	358.47
		GARBAGE BAGS	CORPORATE / PECK FARM	88.48
			CHECK TOTAL	446.95

DATE: 10/14/25
TIME: 12:14:54
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GENEVA PARK DISTRICT
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FROM CHECK # 82215 TO CHECK # 82295

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82222	ABIGAIL ADAMS	ADULT GOLF FALL 2025	RECREATION / GOLF LESSONS	801.50
			CHECK TOTAL	801.50
82223	AHW LLC	MOTO MIX FUEL FOR SHOP	CORPORATE / PARKS ADMINISTRATION	181.99
		SKID STEER WIRING HARNESS	CORPORATE / PARKS ADMINISTRATION	490.76
		JOHN DEERE 1600 RPR DIAGNOSIS	CORPORATE / PARKS ADMINISTRATION	100.41
			CHECK TOTAL	773.16
82224	AYERS DISTRIBUTING CORP	HALLOWEEN EGGS	RECREATION / HALLOWEEN EVENT	149.00
			CHECK TOTAL	149.00
82225	BATAVIA PARK DISTRICT	BAT PARK DIST YOUTH SUM 2025	RECREATION / YOUTH	162.00
		BAT PARK DIST SUM 2025	RECREATION / BATAVIA PARK DIST CLASSES	1,003.50
		BAT PARK DIS TRIPS SUM 2025	RECREATION / ACTIVE OLDER ADULTS - TRIPS	1,931.40
			CHECK TOTAL	3,096.90
82226	BANNER UP SIGNS	PH 38 ROAD ENTRANCE FLAG	RECREATION / PLAYHOUSE 38	100.00
		PH 38 ROAD ENTRANCE FLAG	RECREATION / PLAYHOUSE 38	35.00
		BE ALERT SIGN	RECREATION / SPRC	143.00
			CHECK TOTAL	278.00
82227	BEDCO MECHANICAL INC	Q3 HVAC MAINTENANCE SERVICES	RECREATION / REC ADMINISTRATION	1,702.00
		Q3 HVAC MAINTENANCE SERVICES	RECREATION / SPRC	1,702.00
			CHECK TOTAL	3,404.00
82228	BUMPER TO BUMPER	STIHL TRIMMER AND BLOWER PARTS	CORPORATE / PARKS ADMINISTRATION	67.90
			CHECK TOTAL	67.90
82229	CHALLENGER SPORTS CORPORATION	CHALLENGER SUM CAMP SESSION 2	RECREATION / NEW GENERAL ATHLETIC PROGRAMS	1,365.00
			CHECK TOTAL	1,365.00
82230	CHASE CARD SERVICES	KZ SUPPLIES - FES	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	269.14
		KZ SUPPLIES - WES	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	3.59
		KZ SUPPLIES - MCS	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	296.28
		KZ SUPPLIES - WAS	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	260.57
		FALL EVENTS SOCIAL MEDIA ADS	RECREATION / PUBLIC INFORMATION	299.70
		FALL EVENTS YARD SIGNS	RECREATION / PUBLIC INFORMATION	160.27
		HARVEST HUSTLE PROMOTED POSTS	RECREATION / PUBLIC INFORMATION	45.50

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TIME: 12:15:04
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GENEVA PARK DISTRICT
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FROM CHECK # 82215 TO CHECK # 82295

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82230	CHASE CARD SERVICES	CAMERA SD CARDS	RECREATION / PUBLIC INFORMATION	32.51
		MARKETING TABLES	RECREATION / REC ADMINISTRATION	75.18
		HANGER STANDS	RECREATION / REC ADMINISTRATION	32.51
		CAMERA MOUNT ADAPTER	RECREATION / REC ADMINISTRATION	139.00
		REPLACEMENT CAMERA	RECREATION / REC ADMINISTRATION	1,049.00
		STOCK AUDIO FOR VIDEOS	RECREATION / PUBLIC INFORMATION	6.99
		MONTHLY NEWSPAPER SUB	CORPORATE / PARKS ADMINISTRATION	8.67
		MONTHLY EMAIL MARKETING	RECREATION / PUBLIC INFORMATION	315.00
		CANVA, GOOGLE, APPLE SUBSCRIPS	CORPORATE / PECK FARM	17.97
		POWER STIPS FOR OFFICE	CORPORATE / PECK FARM	49.98
		SANITATION SUPPLIES	CORPORATE / PECK FARM	36.34
		GIFT SHOP ITEMS FOR SALE	CORPORATE / PECK FARM	251.13
		ANIMAL FOOD AND SUPPLIES	CORPORATE / PECK FARM	80.26
		BUTTERFLY HOUSE SUPPLIES	CORPORATE / PECK FARM	29.96
		MEMORIAL BRICK	CORPORATE / PECK FARM	50.00
		SHADE STRUCTURE BY 3 SIDE BARN	CORPORATE / PECK FARM	38.89
		DOOR STOPS	CORPORATE / PECK FARM	5.48
		RISK WATCH SHIRT ORDER	CORPORATE / CAMP COYOTE - PF CAMP	360.00
		BIRTHDAY PARTIES SUPPLIES	CORPORATE / BIRTHDAY PARTIES - PECK FARM	57.59
		PROGRAM SUPPLIES	CORPORATE / PECK FARM GENERAL PROGRAMS	62.11
		COMMUNITY GARDEN SUPPLIES	CORPORATE / COMMUNITY GARDEN	22.94
		PLAYSCHOOL SUPPLIES	CORPORATE / PECK FARM PRESCHOOL	300.56
		AUTUMN FAIR DONUTS	RECREATION / REC ADMINISTRATION	129.90
		JUNIOR OLYMPIAD SUPPLIES	RECREATION / REC ADMINISTRATION	50.44
		CONTACTLESS SQUARE READERS	RECREATION / REC ADMINISTRATION	191.16
		SEPT MIPE MEETING	CORPORATE / PARKS ADMINISTRATION	40.00
		VW BUZZ LICENSE PLATE HOLDER	CORPORATE / PARKS ADMINISTRATION	49.99
		TRAILER DOOR SPRING	CORPORATE / PARKS ADMINISTRATION	42.00
		TRAILER STORAGE BOX PART	CORPORATE / PARKS ADMINISTRATION	26.99
		EDOSCOPE FOR PIPE LEAKS	CORPORATE / PARKS ADMINISTRATION	138.99
		STAFF APPREC ITEMS RETURN	CORPORATE / PARKS ADMINISTRATION	-45.16
		TURF WORKSHOP - AR LM MM	CORPORATE / PARKS ADMINISTRATION	300.00
		WEED CONTROL SPRAY NOZZLES	CORPORATE / PARKS ADMINISTRATION	101.20
		PPE GLOVES	CORPORATE / PARKS ADMINISTRATION	22.40
		KUBOTA, POLARIS SIDE MIRRORS	CORPORATE / PARKS ADMINISTRATION	156.97
		EYE WASH STATION	CORPORATE / PARKS ADMINISTRATION	110.33
		OB OZONE MACHINES FILTERS	CORPORATE / PECK FARM	146.96
		SEEDS FOR PFP	CORPORATE / PECK FARM	15.17

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GENEVA PARK DISTRICT
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FROM CHECK # 82215 TO CHECK # 82295

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82230	CHASE CARD SERVICES	ICE BAGS	RECREATION / HALLOWEEN EVENT	14.49
		QUICKSCORES TEAM FEES FALL 25	RECREATION / ADULT SOFTBALL	49.00
		ESCAPE THE MANSION SUPPLIES	RECREATION / ESCAPE THE MANSION	32.70
		TAPE MEASURE AND BASE SCOOP	RECREATION / GIRLS SOFTBALL	33.17
		QUICKSCORES YOUTH FALL 25	RECREATION / GIRLS SOFTBALL	49.00
		BALANCE STEPPING STONES	RECREATION / TODDLERS	56.69
		CHEER MATS	RECREATION / REC ADMINISTRATION	8,726.65
		CULTURE CLUB STAFF APPREC	RECREATION / REC ADMINISTRATION	29.00
		ESCAPE THE MANSION SUPPLIES	RECREATION / ESCAPE THE MANSION	29.18
		HAND CHALK	RECREATION / TUMBLING	305.00
		PH 38 CONCESSION RETURNS	RECREATION / PLAYHOUSE 38	-149.70
		PH 38 TECH SUPPLIES	RECREATION / PLAYHOUSE 38	263.96
		ADULT SHOW SCRIPT	RECREATION / PLAYHOUSE 38	15.95
		RETURN TO WORK EQUIPMENT	RECREATION / REC ADMINISTRATION	37.27
		YOUTH OLYMPIAD SUPPLIES	RECREATION / REC ADMINISTRATION	11.19
		PRESCHOOL SUPPLIES	RECREATION / PARK DISTRICT PRESCHOOL	2,045.44
		WINDY ACRES TRIP DEPOSIT	RECREATION / PARK DISTRICT PRESCHOOL	150.00
		SAND AND WATER TABLE	RECREATION / PARK DISTRICT PRESCHOOL	308.99
		SAN ANTONIO TRIP POSTAGE	RECREATION / ACTIVE OLDER ADULTS - TRIPS	10.95
		ELVIS TRIBUTE TRIP	RECREATION / ACTIVE OLDER ADULTS - TRIPS	558.00
		AUTUMN FAIR PRIZES	RECREATION / REC ADMINISTRATION	197.15
		COMPUTER BAG	RECREATION / REC ADMINISTRATION	39.96
		CRAFT SUPPLIES	RECREATION / TODDLERS	29.51
		RESISTANCE BANDS	RECREATION / EXERCISE & AEROBICS	201.35
		PAPER PLATES	RECREATION / SUNSET POOL CONCESSIONS	23.48
		CONCESSIONS FOOD	RECREATION / SUNSET POOL CONCESSIONS	348.89
		CONCESSIONS DRINKS	RECREATION / SUNSET POOL CONCESSIONS	19.88
		SANITATION SUPPLIES	RECREATION / SUNSET POOL	39.94
		IPRA FACILITY MGT WORKSHOP	RECREATION / REC ADMINISTRATION	60.00
		BATTERIES FOR OFFICE SUPPLIES	RECREATION / REC ADMINISTRATION	17.98
		STORAGE TOTES	RECREATION / SUNSET POOL	27.92
		BALLET CLASSES SUPPLIES	RECREATION / BALLET CLASSES	16.97
		CHEERLEADING SUPPLIES	RECREATION / CHEERLEADING	25.24
		PH 38 CONCESSIONS SUPPLIES	RECREATION / PLAYHOUSE 38	45.00
		PH 38 SUPPLIES	RECREATION / PLAYHOUSE 38	57.22
		SCRIPT ROYALTY FEE	RECREATION / PLAYHOUSE 38	456.00
		KZ FIRST AID SUPPLIES	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	250.83
		KZ EQUIPMENT	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	232.98

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TIME: 12:15:10
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GENEVA PARK DISTRICT
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FROM CHECK # 82215 TO CHECK # 82295

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82230	CHASE CARD SERVICES	DAY OFF TRIP ABBEY FARMS	RECREATION / IN SERVICE DAYS PROGRAMS	700.00
		DAY OFF TRIP ADRENALINE MONKEY	RECREATION / IN SERVICE DAYS PROGRAMS	231.75
		DAY OFF TRIP THE ZONE	RECREATION / IN SERVICE DAYS PROGRAMS	200.00
		DAY OFF TRIP EPIC AIR	RECREATION / IN SERVICE DAYS PROGRAMS	100.00
		DAY OFF TRIP SKY ZONE	RECREATION / IN SERVICE DAYS PROGRAMS	103.49
		SLIME SUPPLIES	RECREATION / NEW SPECIAL EVENTS	25.18
		KZ SUPPLIES	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	1,711.03
		GMAIL MONTHLY BILLING	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	8.40
		EDUCATION.COM ANNUAL SUBSCRIP	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	119.88
		HSS I-PAD CASE	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	23.99
		HSS WALKIE TALKIES AND CASES	RECREATION / SPRC	195.98
		KZ SUPPLIES - HSS	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	91.72
		COOKOUTS IN PARK FOOD RETURN	RECREATION / NEW SPECIAL EVENTS	-68.32
		BATTERIES FOR SCC	RECREATION / SUNSET RACQUETBALL & FITNESS	55.94
		PAINT FOR SCC ROOM 107/108	CORPORATE / PARKS ADMINISTRATION	268.55
		DISPOSABLE GLOVES	RECREATION / SUNSET RACQUETBALL & FITNESS	15.86
		SUN POOL B-DAY PARTY FOOD	RECREATION / SUNSET POOL	13.97
		ESCAPE THE MANSION SUPPLIES	RECREATION / ESCAPE THE MANSION	49.46
		SCC BULLETIN BOARD PAPER	RECREATION / SUNSET RACQUETBALL & FITNESS	22.25
		DISPOSABLE GLOVES	RECREATION / MINIATURE GOLF	15.86
		HARVEST HUSTLE KIDS RIBBONS	RECREATION / HARVEST HUSTLE	74.50
		SIRIUS XM MONTHLY SUBSCRIP	RECREATION / MINIATURE GOLF	17.99
		IPRA FACILITY MGT REGISTRATION	RECREATION / REC ADMINISTRATION	60.00
		BIRTHDAY PARTY CUPCAKES	RECREATION / SPRC BIRTHDAY PARTIES	27.94
		WINDOW BLINDS	RECREATION / REC ADMINISTRATION	78.38
		BASKET FOR PROMO GIVEAWAY	RECREATION / SUNSET RACQUETBALL & FITNESS	8.97
		VENDING MERCHANDISE	RECREATION / SPRC	174.00
		VENDING MERCHANDISE	RECREATION / SUNSET RACQUETBALL & FITNESS	134.15
		PICKLEBALL TOURNEY SUPPLIES	RECREATION / PICKLEBALL	108.62
		CPRP EXAM PREP COURSE	RECREATION / REC ADMINISTRATION	160.00
		VENDING CC PROCESSING FEE	RECREATION / SPRC	17.90
		VENDING CC PROCESSING FEE	RECREATION / SUNSET RACQUETBALL & FITNESS	8.95
		CPRP EXAM - CARLSON	RECREATION / REC ADMINISTRATION	275.00
		MISC REPAIR SUPPLIES	RECREATION / SPRC	167.88
		SAM'S CLUB RETURN	RECREATION / SUNSET POOL CONCESSIONS	-10.48
		GLOVES NOT SHIPPED RETURN	RECREATION / SUNSET POOL	-69.99
		LAPTOP BAG - KEEN	RECREATION / REC ADMINISTRATION	38.98
		SCC FRONT DESK MATS	RECREATION / REC ADMINISTRATION	43.98

DATE: 10/14/25
TIME: 12:15:14
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GENEVA PARK DISTRICT
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FROM CHECK # 82215 TO CHECK # 82295

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82230	CHASE CARD SERVICES	TRI CITY FOUND MEETING SPLY	RECREATION / REC ADMINISTRATION	87.93
		AUTUMN FAIR SUPPLIES	RECREATION / REC ADMINISTRATION	173.24
		IL NOTARY REGISTRATION - AJ	CORPORATE / PARKS ADMINISTRATION	8.00
		LENSKI SYMPATHY GIFT	CORPORATE / PARKS ADMINISTRATION	54.49
		IL NOTARY REGISTRATION - AJ	RECREATION / REC ADMINISTRATION	8.00
		PROGRAM SUPPLIES	CORPORATE / PECK FARM GENERAL PROGRAMS	47.32
		PRINTER INK - CG	CORPORATE / PARKS ADMINISTRATION	223.71
		PRESCHOOL SUPPLIES	RECREATION / PARK DISTRICT PRESCHOOL	9.98
		LENSKI SYMPATHY GIFT	RECREATION / REC ADMINISTRATION	54.49
		NRPA CONFERENCE - BK	RECREATION / REC ADMINISTRATION	624.62
		NRPA CONFERENCE - KD	RECREATION / REC ADMINISTRATION	624.62
		NRPA CONFERENCE - BC JM	RECREATION / REC ADMINISTRATION	624.62
		NRPA CONFERENCE - BC JM	CORPORATE / PARKS ADMINISTRATION	624.62
		ANNUAL GFOA MEMBERSHIP	RECREATION / REC ADMINISTRATION	125.00
		ANNUAL GFOA MEMBERSHIP	CORPORATE / PARKS ADMINISTRATION	125.00
		BESTLIFE - DIALPAD PHONE	RECREATION / SUNSET RACQUETBALL & FITNESS	32.37
		REC - DIALPAD PHONE	RECREATION / REC ADMINISTRATION	194.20
		SPRC - DIALPAD PHONE	RECREATION / SPRC	1,035.74
		WHEELER - DIALPAD PHONE	CORPORATE / PARKS ADMINISTRATION	194.20
		MINI GOLF - DIALPAD PHONE	RECREATION / MINIATURE GOLF	48.55
		PECK FARM - DIALPAD PHONE	CORPORATE / PECK FARM	113.28
		RETURNED FOOD ITEMS	CORPORATE / PARKS ADMINISTRATION	-71.43
		GLPTI CONFERENCE - GORRA	CORPORATE / PARKS ADMINISTRATION	305.00
		GLPTI CONFERENCE - PEREZ	CORPORATE / PARKS ADMINISTRATION	305.00
		GLPTI CONFERENCE - KERFOOT	CORPORATE / PARKS ADMINISTRATION	305.00
		GLPTI CONFERENCE - WESEMAN	CORPORATE / PARKS ADMINISTRATION	305.00
		GLPTI CONFERENCE HOTEL - GORRA	CORPORATE / PARKS ADMINISTRATION	239.68
		GLPTI CONFERENCE HOTEL - PEREZ	CORPORATE / PARKS ADMINISTRATION	239.68
		SCC ROOM 104 PAINT	CORPORATE / PARKS ADMINISTRATION	542.84
		WHEELER SHOP PAINT	CORPORATE / PARKS ADMINISTRATION	82.90
		COMM GARDENS WILDFLOWER SEEDS	CORPORATE / PARKS ADMINISTRATION	171.83
		WHLR TENNIS CTS LIGHTS REPAIR	CORPORATE / PARKS ADMINISTRATION	259.72
		APPLESAUCE - LIONS CLUB REIMB	RECREATION / REC ADMINISTRATION	23.98
			CHECK TOTAL	33,446.63
82231	CITY OF GENEVA	SCC - WATER	RECREATION / REC ADMINISTRATION	189.94
		BESTLIFE - WATER	RECREATION / SUNSET RACQUETBALL & FITNESS	443.18
		MINI GOLF - WATER	RECREATION / MINIATURE GOLF	57.01

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82231	CITY OF GENEVA	WHEELER MAINT - WATER	CORPORATE / PARKS ADMINISTRATION	87.97
		WHEELER SOUTH BATHROOM - WATER	CORPORATE / PARKS ADMINISTRATION	184.50
		ISLAND PARK - WATER	CORPORATE / PARKS ADMINISTRATION	214.70
		WHEELER NORTH BATHROOM - WATER	CORPORATE / PARKS ADMINISTRATION	75.82
		GREENHOUSE - WATER	CORPORATE / PARKS ADMINISTRATION	405.31
		GARDEN CLUB PARK - WATER	CORPORATE / PARKS ADMINISTRATION	48.46
		POOL - WATER	RECREATION / SUNSET POOL	3,813.10
		MOORE PARK - WATER	CORPORATE / MOORE SPRAY PARK	603.91
		SPRC - WATER	RECREATION / SPRC	653.14
		COMM GARDENS - WATER	CORPORATE / COMMUNITY GARDEN	306.98
		ISLAND PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	57.08
		ESPING FLAG POLE - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	20.30
		HSS TENNIS COURTS - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	58.76
		JAYCEE PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	20.30
		WHEELER PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	46.90
		WHEELER MAINT - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	952.55
		PECK HOUSE - ELECTRIC	CORPORATE / PECK FARM	335.61
		PECK MAINT - ELECTRIC	CORPORATE / PECK FARM	237.23
		SCC - ELECTRIC	RECREATION / REC ADMINISTRATION	46.38
		SCC - ELECTRIC	RECREATION / REC ADMINISTRATION	2,279.08
		BESTLIFE - ELECTRIC	RECREATION / SUNSET RACQUETBALL & FITNESS	1,097.09
		BESTLIFE - ELECTRIC	RECREATION / SUNSET RACQUETBALL & FITNESS	206.71
		POOL - ELECTRIC	RECREATION / SUNSET POOL	4,981.94
		SUNSET BALLFIELDS - ELECTRIC	RECREATION / ADULT SOFTBALL	20.30
		MOORE PARK - ELECTRIC	CORPORATE / MOORE SPRAY PARK	348.35
		SPRC - ELECTRIC	RECREATION / SPRC	4,267.99
		PH 38 - ELECTRIC	RECREATION / PLAYHOUSE 38	195.61
		OLD MILL PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	35.93
			CHECK TOTAL	22,292.13
82232	CLEANRIVER RECYCLING SOLUTIONS	GARBAGE CANS REPLACEMENT SIGNS	CORPORATE / PECK FARM	267.40
			CHECK TOTAL	267.40
82233	COM ED	COM ED - PFP BALLFIELDS	RECREATION / ADULT SOFTBALL	201.70
		COM ED - MCCP	CORPORATE / PARKS ADMINISTRATION	52.26
		COM ED - PETERSON PROPERTY	CORPORATE / PARKS ADMINISTRATION	19.58
		COM ED - PETERSON PROPERTY	CORPORATE / PARKS ADMINISTRATION	38.24
			CHECK TOTAL	311.78

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82234	CONSERV FS	UNLEADED FUEL	CORPORATE / PARKS ADMINISTRATION	1,146.90
		UNLEADED FUEL	RECREATION / REC ADMINISTRATION	60.36
		UNLEADED FUEL	CORPORATE / PARKS ADMINISTRATION	630.10
		UNLEADED FUEL	RECREATION / REC ADMINISTRATION	33.16
		FERTILIZER FOR GREENHOUSE	CORPORATE / PARKS ADMINISTRATION	240.00
			CHECK TOTAL	2,110.52
82235	DEKANE EQUIPMENT CORPORATION	LEAF BLOWER FILTER	CORPORATE / PARKS ADMINISTRATION	16.65
		BRUSH CUTTER ATTACHMENT BLADES	CORPORATE / PARKS ADMINISTRATION	499.52
			CHECK TOTAL	516.17
82236	FOX VALLEY VALUES & DEALS	FALL EVENTS MARKETING	RECREATION / PUBLIC INFORMATION	1,970.00
			CHECK TOTAL	1,970.00
82237	GENEVA CUSD #304	DOF TRIP BUS 6-4-25	RECREATION / IN SERVICE DAYS PROGRAMS	159.73
		DOF TRIP BUS 6-5-25	RECREATION / IN SERVICE DAYS PROGRAMS	298.21
		DOF BUS 6-6-25	RECREATION / IN SERVICE DAYS PROGRAMS	233.48
			CHECK TOTAL	691.42
82238	GORDON FLESCH COMPANY	MONTHLY PRINTER - FSP	RECREATION / PARK DISTRICT PRESCHOOL	194.00
		MONTHLY PRINTER - SPRC	RECREATION / SPRC	200.12
		MONTHLY PRINTER - SCC	RECREATION / REC ADMINISTRATION	302.33
		MONTHLY PRINTER - SCC	CORPORATE / PARKS ADMINISTRATION	201.55
			CHECK TOTAL	898.00
82239	W.W. GRAINGER CORP.	OILY WASTE CAN	CORPORATE / PARKS ADMINISTRATION	82.20
		MC POOL WATER LINES REPAIRS	CORPORATE / PARKS ADMINISTRATION	151.68
		MC POOL WATER LINES TESTING	CORPORATE / PARKS ADMINISTRATION	7.08
		FUEL SAFETY CANS	CORPORATE / PARKS ADMINISTRATION	178.20
			CHECK TOTAL	419.16
82240	GUIDE BOOK PUBLISHING	ANNUAL BESTLIFE FITNESS AD	RECREATION / REC ADMINISTRATION	875.00
			CHECK TOTAL	875.00
82241	HUMMINGBIRD MOMMA	HUMMINGBIRD FOOD FOR GIFT SHOP	CORPORATE / PECK FARM	72.00
			CHECK TOTAL	72.00
82242	ILLINOIS STATE POLICE	EMPLOYEE BACKGROUND CHECKS	RECREATION / REC ADMINISTRATION	200.00
			CHECK TOTAL	200.00

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82243	KEN KERFOOT	REISSUE DD PR 9-26-25 KERFOOT	RECREATION / ADMINISTRATIVE	450.00
			CHECK TOTAL	450.00
82244	KIRHOFFER'S SPORTS	ADULT SOFTBALL GAME BALLS	RECREATION / ADULT SOFTBALL	199.00
			CHECK TOTAL	199.00
82245	KIWANIS CLUB OF BATAVIA/GENEVA KIWANIS ANNUAL MEMBERSHIP DUES		RECREATION / REC ADMINISTRATION	160.00
			CHECK TOTAL	160.00
82246	KONA ICE OF CENTRAL NAPERVILLE	STAFF APPRECIATION EVENT	RECREATION / REC ADMINISTRATION	450.00
			CHECK TOTAL	450.00
82247	FIRST STUDENT	CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	405.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	385.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	425.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	425.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	485.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	565.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	585.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	505.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	585.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	365.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	345.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	405.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	365.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	405.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	325.00
		CAMP SHUTTLE BUS RENTAL	RECREATION / TRADITIONAL YOUTH CAMPS	565.00
			CHECK TOTAL	7,140.00
82248	LAUTERBACH & AMEN, LLP	FY 25 AUDIT FINAL PAYMENT	AUDIT / AUDIT	2,525.00
			CHECK TOTAL	2,525.00
82249	LIFE FITNESS CORP	SPRC FITNESS EQUIPMENT	RECREATION / REC ADMINISTRATION	24,516.27
			CHECK TOTAL	24,516.27
82250	LPS LLC	BUTTERFLIES	CORPORATE / PECK FARM	350.00
			CHECK TOTAL	350.00

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82251	MENARDS	BASKETBALL COURT STRIPE PAINT	CORPORATE / PARKS ADMINISTRATION	43.45
		HAMMER	CORPORATE / PARKS ADMINISTRATION	9.98
		PAINT SUPPLIES	CORPORATE / PARKS ADMINISTRATION	24.96
		GRASS SEED SPREADER	CORPORATE / PARKS ADMINISTRATION	9.99
		BAKING SODA	CORPORATE / PARKS ADMINISTRATION	4.99
		DUCT TAPE FOR BASEBALL	CORPORATE / PARKS ADMINISTRATION	27.54
		WHEELER NORTH PLUMBING PART	CORPORATE / PARKS ADMINISTRATION	25.99
		PECK CAMP SPRINKLER	CORPORATE / CAMP ADVENTURE - PF CAMP	6.99
		CLEANING SUPPLIES	CORPORATE / PARKS ADMINISTRATION	51.31
		HH CREEK ROCKS	CORPORATE / PECK FARM	8.40
		MEMORIAL PLAQUE SUPPLIES	CORPORATE / PARKS ADMINISTRATION	17.54
		FLOWERS FOR POTS	CORPORATE / PECK FARM	25.69
		WHEELER PAINTING SUPPLIES	CORPORATE / PARKS ADMINISTRATION	49.93
		WHEELER SHOP PAINTING SUPPLIES	CORPORATE / PARKS ADMINISTRATION	35.24
		WD-40 FOR SHOP	CORPORATE / PARKS ADMINISTRATION	14.98
		MEMORIAL PLAQUES SUPPLIES	CORPORATE / PARKS ADMINISTRATION	29.44
		PLAYSCHOOL SUPPLIES	CORPORATE / PECK FARM PRESCHOOL	30.54
		PLAYSCHOOL TABLE MATERIALS	CORPORATE / PECK FARM PRESCHOOL	43.99
		BATHROOM LIGHTBULB	CORPORATE / PECK FARM	5.99
		ESCAPE THE MANSION SUPPLIES	RECREATION / ESCAPE THE MANSION	33.95
		PLAYSCHOOL TABLE LEGS	CORPORATE / PECK FARM PRESCHOOL	14.78
		AF - LP TANK EXCHANGE	RECREATION / REC ADMINISTRATION	3.62
		COAX CABLE	RECREATION / SPRC	11.98
			CHECK TOTAL	531.27
82252	WM. F. MEYER COMPANY	RED BARN BATHROOMS SINK PARTS	CORPORATE / PECK FARM	35.72
			CHECK TOTAL	35.72
82253	METRONET	METRONET - MC POOL	RECREATION / MILL CREEK POOL	89.90
			CHECK TOTAL	89.90
82254	METRONET	METRONET - PH 38	RECREATION / PLAYHOUSE 38	89.90
			CHECK TOTAL	89.90
82255	METRONET	METRONET - WHEELER	CORPORATE / PARKS ADMINISTRATION	129.95
			CHECK TOTAL	129.95
82256	METRONET	METRONET - SPRC	RECREATION / SPRC	268.85

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82256	METRONET	METRONET - BESTLIFE	RECREATION / SUNSET RACQUETBALL & FITNESS	271.00
		METRONET - MINI GOLF	RECREATION / MINIATURE GOLF	109.95
			CHECK TOTAL	649.80
82257	MIDWEST GROUNDCOVERS CORP	PLANTS	CORPORATE / PARKS ADMINISTRATION	62.25
		BUTTERFLY HOUSE PERENNIALS	CORPORATE / PECK FARM	368.64
			CHECK TOTAL	430.89
			CHECK TOTAL	0.00
82259	NRPA	NRPA ANNUAL GPD DUES	CORPORATE / PARKS ADMINISTRATION	600.00
		NRPA ANNUAL GPD DUES	RECREATION / REC ADMINISTRATION	600.00
			CHECK TOTAL	1,200.00
82260	NAPA	VEHICLE BATTERY	CORPORATE / PARKS ADMINISTRATION	219.63
		BATTERY CORE DEPOSIT RETURN	CORPORATE / PARKS ADMINISTRATION	-27.00
		BRAKES FOR TRUCK 215	CORPORATE / PARKS ADMINISTRATION	561.81
		BRAKE CALIPER DEPOSIT RETURN	CORPORATE / PARKS ADMINISTRATION	-66.67
		SHOP OIL	CORPORATE / PARKS ADMINISTRATION	125.87
		TRUCK 212 TOW CONNECTOR	CORPORATE / PARKS ADMINISTRATION	41.15
		TRUCK 215 BATTERY AND SHOCKS	CORPORATE / PARKS ADMINISTRATION	358.97
		BATTERY CORE DEPOSIT RETURN	CORPORATE / PARKS ADMINISTRATION	-18.00
		TRUCK 203 BRAKE FLUID	CORPORATE / PARKS ADMINISTRATION	90.99
		TRUCK 203 BRAKES	CORPORATE / PARKS ADMINISTRATION	695.06
		TRUCK 203 BRAKE FLUID	CORPORATE / PARKS ADMINISTRATION	80.97
			CHECK TOTAL	2,062.78
82261	NCPERS GROUP LIFE INS	VOLUNTARY EMPLOY INSURANCE	CORPORATE / ADMINISTRATIVE	128.00
			CHECK TOTAL	128.00
82262	NICOR GAS	NICOR - PFP HOUSE	CORPORATE / PECK FARM	62.92
		NICOR - PFP BARN	CORPORATE / PECK FARM	54.51
		NICOR - SCC	RECREATION / REC ADMINISTRATION	222.87
		NICOR - BESTLIFE	RECREATION / SUNSET RACQUETBALL & FITNESS	138.96
		NICOR - SPRC	RECREATION / SPRC	463.31
		NICOR - PH 38	RECREATION / PLAYHOUSE 38	57.46
		NICOR - MILL CREEK POOL	RECREATION / MILL CREEK POOL	55.29
		NICOR - WHEELER MAINT	CORPORATE / PARKS ADMINISTRATION	157.79

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82262	NICOR GAS	NICOR - WHEELER PARK NICOR - POOL	CORPORATE / PARKS ADMINISTRATION RECREATION / SUNSET POOL	57.20 1,553.20
			CHECK TOTAL	2,823.51
82263	NUTOYS LEISURE PRODUCTS	CARRIAGE CREST 50 PIVOT BLOCKS	CORPORATE / PARKS ADMINISTRATION	233.50
			CHECK TOTAL	233.50
82264	ORGANIZED INSANITY PRODUCTIONS	WINDOW BANNER	RECREATION / REC ADMINISTRATION	140.00
			CHECK TOTAL	140.00
82265	PDRMA	QUARTERLY LIABILITY INSURANCE	LIABILITY INSURANCE / LIABILITY INSURANCE	47,445.51
			CHECK TOTAL	47,445.51
82266	PDRMA	EMPTY HEALTH INSURANCE EMPTY HEALTH INSURANCE EMPTY LIFE INSURANCE	CORPORATE / PARKS ADMINISTRATION RECREATION / REC ADMINISTRATION CORPORATE / ADMINISTRATIVE	24,592.88 41,700.60 545.04
			CHECK TOTAL	66,838.52
82267	PARAMOUNT FENCE	SAM HILL PARK FENCE - GBA SAM HILL PARK FENCE - GPDP	RECREATION / REC ADMINISTRATION RECREATION / REC ADMINISTRATION	5,375.00 1,275.00
			CHECK TOTAL	6,650.00
82268	PLAN SOURCE	IMRF EMPTY HEALTH INS REIMB	CORPORATE / PARKS ADMINISTRATION	1,101.17
			CHECK TOTAL	1,101.17
82269	RALPH HELM INC.	STRING TRIMMERS PARTS	CORPORATE / PARKS ADMINISTRATION	84.99
			CHECK TOTAL	84.99
82270	SERVICE SANITATION, INC.	PORTOLET - SEPT SERVICE PORTOLET - COMM GARDENS	RECREATION / REC ADMINISTRATION CORPORATE / COMMUNITY GARDEN	1,646.29 105.00
			CHECK TOTAL	1,751.29
82271	SKILLS GIVEN	SKILLS GIVEN SUMMER SESSION 1 SKILLS GIVEN SUMMER SESSION 2	RECREATION / SPRC GENERAL ATHLETICS RECREATION / SPRC GENERAL ATHLETICS	819.00 1,187.63
			CHECK TOTAL	2,006.63
82272	SMG SECURITY HOLDINGS	PFP MONTHLY CAMERA SYSTEM	CORPORATE / PECK FARM	123.39
			CHECK TOTAL	123.39

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82273	SUBURBAN TIRE AUTO CARE CENTER	TRUCK 215 TIRE ALIGNMENT, RPR TRUCK 203 TIRES	CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION	214.98 1,262.96
			CHECK TOTAL	1,477.94
82274	SUBURBAN PARK & RECREATION	HAYDAY BOUNCE HOUSE RENTAL	RECREATION / HALLOWEEN EVENT	150.00
			CHECK TOTAL	150.00
82275	SUNBURST SPORTSWEAR	HARVEST HUSTLE SHIRTS BEE YOUR BEST STAFF SHIRTS	RECREATION / HARVEST HUSTLE RECREATION / REC ADMINISTRATION	1,183.00 227.00
			CHECK TOTAL	1,410.00
82276	CHRIS THIELSEN	SHOP LIFT INSPECTION	CORPORATE / PARKS ADMINISTRATION	120.00
			CHECK TOTAL	120.00
82277	OFFICIAL FINDERS LLC	YOUTH SOFTBALL UMPIRES ADULT SOFTBALL UMPIRES ADULT SOFTBALL UMPIRES YOUTH SOFTBALL UMPIRES ADULT SOFTBALL UMPIRES YOUTH SOFTBALL UMPIRES	RECREATION / GIRLS SOFTBALL RECREATION / ADULT SOFTBALL RECREATION / ADULT SOFTBALL RECREATION / GIRLS SOFTBALL RECREATION / ADULT SOFTBALL RECREATION / GIRLS SOFTBALL	240.00 240.00 240.00 200.00 240.00 80.00
			CHECK TOTAL	1,240.00
82278	UNITED VOLLEYBALL SUPPLY LLC	REPLACEMENT WALLYBALL NET	RECREATION / REC ADMINISTRATION	250.08
			CHECK TOTAL	250.08
82279	PREVENTATIVE MAINTENANCE SYS	ANNUAL SAFETY INSPECTION #209 ANNUAL SAFETY INSPECTION #208 ANN SAFETY INSPECT #200 #254 ANN SAFETY INSPECT - MINI BUS ANNUAL SAFETY INSPECTION #217 ANNUAL SAFETY INSPECTION #226 ANN SAFETY INSPECT #258 #207 ANNUAL SAFETY INSPECTION #256 ANN SAFETY INSPECT #216 #250 ANN SAFETY INSPECT #212 #251 ANNUAL SAFETY INSPECTION #205	CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION	45.00 45.00 90.00 45.00 45.00 45.00 90.00 45.00 90.00 90.00 45.00
			CHECK TOTAL	675.00

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CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82280	ELGIN BEVERAGE	PAR-TOBER EVENT BEER	RECREATION / MINI GOLF SPECIAL EVENTS	129.40
			CHECK TOTAL	129.40
82281	MARTENSON TURF PRODUCTS INC.	LIQUID IRON TREE FERTILIZER	CORPORATE / PARKS ADMINISTRATION	81.45
		BALL FIELDS CONDITIONER	RECREATION / FIELD MAINTENANCE	570.00
			CHECK TOTAL	651.45
82282	MIDWEST AWARDS	HARVEST HUSTLE AWARDS	RECREATION / HARVEST HUSTLE	336.58
			CHECK TOTAL	336.58
82283	COM ED	COM ED - MC POOL	RECREATION / MILL CREEK POOL	102.10
			CHECK TOTAL	102.10
82284	COMCAST CABLE	COMCAST SVC - SPRC	RECREATION / SPRC	644.59
			CHECK TOTAL	644.59
82285	COMCAST CABLE	COMCAST SVC - SCC	RECREATION / REC ADMINISTRATION	386.75
		COMCAST SVC - BESTLIFE	RECREATION / SUNSET RACQUETBALL & FITNESS	257.84
			CHECK TOTAL	644.59
82286	DIAMOND TOURS INC.	SAN ANTONIO TRIP 2 ADDTL PPL	RECREATION / ACTIVE OLDER ADULTS - TRIPS	2,050.00
			CHECK TOTAL	2,050.00
82287	MILL CREEK WATER	MCCP - WATER	CORPORATE / PARKS ADMINISTRATION	117.29
		MC POOL - WATER	RECREATION / MILL CREEK POOL	180.33
			CHECK TOTAL	297.62
82288	NICOR GAS	NICOR - GREENHOUSE	CORPORATE / PARKS ADMINISTRATION	170.16
			CHECK TOTAL	170.16
82289	RALPH HELM INC.	STRING TRIMMER PARTS	CORPORATE / PARKS ADMINISTRATION	110.79
			CHECK TOTAL	110.79
82290	VERIZON WIRELESS	MONTHLY CELL - REC	RECREATION / REC ADMINISTRATION	3.56
		MONTHLY CELL - PARKS	CORPORATE / PARKS ADMINISTRATION	99.08
		MONTHLY CELL - KZ/CAMPS	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	66.95
			CHECK TOTAL	169.59

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FROM CHECK # 82215 TO CHECK # 82295

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82291	NINA DEGUZMAN	REISSUE PR CK 124955930	RECREATION / ADMINISTRATIVE	43.69
			CHECK TOTAL	43.69
82292	CAROL FAITH	REISSUE PR CK 125115634	RECREATION / ADMINISTRATIVE	238.54
			CHECK TOTAL	238.54
82293	TYLER GROSS	REISSUE PR CK 125275057	RECREATION / ADMINISTRATIVE	516.28
			CHECK TOTAL	516.28
82294	KADENCE KETZEL-GAUDETTE	REISSUE PR CK 125275060	RECREATION / ADMINISTRATIVE	52.44
			CHECK TOTAL	52.44
82295	RYAN WILLIAMS	REISSUE PR CK 124955956	RECREATION / ADMINISTRATIVE	71.12
			CHECK TOTAL	71.12
			WARRANT TOTAL	421,466.49

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FROM CHECK # 82296 TO CHECK # 82339

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82296	ACE HARDWARE GENEVA	GREENHOUSE SUPPLIES	CORPORATE / PARKS ADMINISTRATION	196.07
		CLEANING SUPPLIES	CORPORATE / PARKS ADMINISTRATION	49.99
		WORK GLOVES	CORPORATE / PARKS ADMINISTRATION	13.47
		CLEANING SUP[PLIES	CORPORATE / PARKS ADMINISTRATION	12.21
		MISC MAINTENANCE SUPPLIES	CORPORATE / PARKS ADMINISTRATION	21.73
		NO RAMP TRAILER REPAIR PARTS	CORPORATE / PARKS ADMINISTRATION	70.68
		WASP AND HORNET SPRAY	CORPORATE / PARKS ADMINISTRATION	34.13
		CNC CABINET BOLTS	CORPORATE / PARKS ADMINISTRATION	43.68
		CNC CABINET LATCH	CORPORATE / PARKS ADMINISTRATION	10.78
		WASP AND HORNET SPRAY	CORPORATE / PARKS ADMINISTRATION	35.93
		WASP AND HORNET SPRAY	CORPORATE / PARKS ADMINISTRATION	40.45
		GARDEN HOSES WASHERS	CORPORATE / PARKS ADMINISTRATION	3.23
		WASP AND HORNET SPRAY	CORPORATE / PARKS ADMINISTRATION	44.91
		ANT TRAPS	RECREATION / REC ADMINISTRATION	15.46
		INSULATING FOAM SEALANT	CORPORATE / PARKS ADMINISTRATION	7.19
			CHECK TOTAL	599.91
82297	ACCURATE OFFICE SUPPLY CO	GARBAGE CAN LINERS	CORPORATE / PECK FARM	55.68
		PRESCHOOL COLORED PAPER	RECREATION / PARK DISTRICT PRESCHOOL	73.30
		SANITATION SUPPLIES	RECREATION / SUNSET RACQUETBALL & FITNESS	93.20
		SANITATION SUPPLIES	RECREATION / REC ADMINISTRATION	93.20
			CHECK TOTAL	315.38
82298	ALARM DETECTION SYSTEMS	SPRC ALARM	RECREATION / SPRC	1,449.30
		WHEELER ALARM	CORPORATE / PARKS ADMINISTRATION	168.66
		SCC/BESTLIFE ALARM	RECREATION / REC ADMINISTRATION	643.89
		PFP ALARM	CORPORATE / PECK FARM	1,029.87
		SUNSET POOL ALARM	RECREATION / SUNSET POOL	167.43
		MINI GOLF ALARM	RECREATION / MINIATURE GOLF	157.02
			CHECK TOTAL	3,616.17
82299	BANNER UP SIGNS	CONCERTS SPONSOR FLAG - MENDEL	RECREATION / PUBLIC INFORMATION	135.00
		SWEDISH DAYS, GPD ANNIV BANNER	RECREATION / PUBLIC INFORMATION	110.00
		FALL EVENT BANNER DECALS	RECREATION / PUBLIC INFORMATION	51.00
			CHECK TOTAL	296.00
82300	BLACK LINE NAPERVILLE LLC	BLACKLINE COMPUTER/TELEPHONE	RECREATION / REC ADMINISTRATION	4,608.70
		BLACKLINE MAINT AGREEMENT	RECREATION / REC ADMINISTRATION	2,534.79

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FROM CHECK # 82296 TO CHECK # 82339

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82300	BLACK LINE NAPERVILLE LLC	BLACKLINE MAINT AGREEMENT	CORPORATE / PARKS ADMINISTRATION	537.68
			CHECK TOTAL	7,681.17
82301	THE BANK OF NEW YORK MELLON	PAYING AGENT FEES S2014 BONDS	CORPORATE / PARKS ADMINISTRATION	825.00
			CHECK TOTAL	825.00
82302	CITY OF GENEVA	AUTUMN FAIR TRAFFIC CONTROL	RECREATION / REC ADMINISTRATION	133.94
		HH 5K TRAFFIC CONTROL	RECREATION / HARVEST HUSTLE	133.94
			CHECK TOTAL	267.88
82303	RON CLESEN'S	AUTUMN FAIR MUMS	RECREATION / REC ADMINISTRATION	194.00
			CHECK TOTAL	194.00
82304	COM ED	COM ED - MCCP	CORPORATE / PARKS ADMINISTRATION	50.54
		COM ED - PETERSON PROPERTY	CORPORATE / PARKS ADMINISTRATION	43.15
		COM ED - PETERSON PROPERTY	CORPORATE / PARKS ADMINISTRATION	19.58
		COM ED - PFP BALLFIELDS	RECREATION / ADULT SOFTBALL	735.16
			CHECK TOTAL	848.43
82305	CONSTELLATION TELECOM	BESTLIFE FAX LINE	RECREATION / SUNSET RACQUETBALL & FITNESS	3.27
		REC FAX LINE	RECREATION / REC ADMINISTRATION	13.07
		SPRC FAX LINE	RECREATION / SPRC	49.00
		POOL E911 LINES	RECREATION / SUNSET POOL	138.84
		SPRC EMERGENCY LINES	RECREATION / SPRC	204.17
			CHECK TOTAL	408.35
82306	DEKANE EQUIPMENT CORPORATION	TRACTOR ATTACHMENT	CORPORATE / PARKS ADMINISTRATION	160.20
		TRACTOR GAS LINE	CORPORATE / PARKS ADMINISTRATION	55.83
			CHECK TOTAL	216.03
82307	DESIGNSPRING GROUP	DESIGN WINTER BROCHURE 1 OF 2	RECREATION / PUBLIC INFORMATION	2,750.00
			CHECK TOTAL	2,750.00
82308	ADVOCATE OCC HEALTH	PRE-EMPLOYMENT PHYSICAL	CORPORATE / PARKS ADMINISTRATION	52.00
			CHECK TOTAL	52.00
82309	DUNHAM WOODS FARM	ADULT HORSEBACK FALL 2025	RECREATION / ADULT	288.00
		YOUTH HORSEBACK FALL 2025	RECREATION / YOUTH	144.00
			CHECK TOTAL	432.00

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FROM CHECK # 82296 TO CHECK # 82339

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82310	STEPHANIE FRANTZ	MEDITATION CLASS FALL 2025	RECREATION / ADULT	150.00
			CHECK TOTAL	150.00
82311	FUN EXPRESS LLC	HALLOWEEN HAYDAY SUPPLIES	RECREATION / HALLOWEEN EVENT	355.43
			CHECK TOTAL	355.43
82312	GENEVA LIONS CLUB WSF	PANCAKE BREAKFAST AD	RECREATION / PUBLIC INFORMATION	50.00
			CHECK TOTAL	50.00
82313	GORDON FLESCH COMPANY	MONTHLY PRINTER - FSP	RECREATION / PARK DISTRICT PRESCHOOL	214.00
		MONTHLY PRINTER - SPRC	RECREATION / SPRC	164.57
		MONTHLY PRINTER - SCC	RECREATION / REC ADMINISTRATION	267.95
		MONTHLY PRINTER - SCC	CORPORATE / PARKS ADMINISTRATION	178.63
			CHECK TOTAL	825.15
82314	W.W. GRAINGER CORP.	WHEELER MAINT EYE WASH STATION	CORPORATE / PARKS ADMINISTRATION	117.15
		SANITATION SUPPLIES	CORPORATE / PARKS ADMINISTRATION	178.75
			CHECK TOTAL	295.90
82315	GROOT	REFUSE DISPOSAL - SPRC	RECREATION / SPRC	195.14
		REFUSE DISPOSAL - PFP	CORPORATE / PECK FARM	333.18
		REFUSE DISPOSAL - COMM GARDENS	CORPORATE / COMMUNITY GARDEN	293.82
		REFUSE DISPOSAL - MC POOL	RECREATION / MILL CREEK POOL	264.56
		REFUSE DISPOSAL - WHEELER	CORPORATE / PARKS ADMINISTRATION	426.46
			CHECK TOTAL	1,513.16
82316	HERSHEY'S CREAMERY CO.	CONCESSIONS ICE CREAM	RECREATION / SUNSET POOL CONCESSIONS	1,102.76
			CHECK TOTAL	1,102.76
82317	HOME DEPOT CREDIT SERVICES	CABLES FOR HANGING XMAS LIGHTS	CORPORATE / PARKS ADMINISTRATION	65.99
			CHECK TOTAL	65.99
82318	ILLINOIS GFOA	ILGFOA POWELL ANNUAL RENEWAL	CORPORATE / PARKS ADMINISTRATION	200.00
		ILGFOA POWELL ANNUAL RENEWAL	RECREATION / REC ADMINISTRATION	200.00
			CHECK TOTAL	400.00
82319	JASON KOLLUM	PIZZAPALOOZA ENTERTAINMENT	RECREATION / NEW SPECIAL EVENTS	525.00
			CHECK TOTAL	525.00

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FROM CHECK # 82296 TO CHECK # 82339

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82320	JOHN P LOCHEN COMPANY INC	ZERO TURN MOWER PARTS	CORPORATE / PARKS ADMINISTRATION	577.89
			CHECK TOTAL	577.89
82321	MENARDS	WATERING SPRINKLER	CORPORATE / PARKS ADMINISTRATION	54.99
		PPE - GLOVES	CORPORATE / PARKS ADMINISTRATION	9.97
		PITCHING RUBBERS SPIKES	RECREATION / FIELD MAINTENANCE	7.98
		BALANCE BEAM SCREWS	CORPORATE / PARKS ADMINISTRATION	11.31
		SCREWDRIVERS AND WRENCH SET	CORPORATE / PARKS ADMINISTRATION	18.98
		TREE PROTECTION CLOTH	CORPORATE / PARKS ADMINISTRATION	11.99
		SCC STAINING SUPPLIES	CORPORATE / PARKS ADMINISTRATION	99.84
		SUNSET POOL FENCE REPAIR	RECREATION / SUNSET POOL	11.98
		LUMBER FOR REPAIRS	CORPORATE / PARKS ADMINISTRATION	49.90
		SIGNS FOR POOLS	CORPORATE / PARKS ADMINISTRATION	6.98
		RED BARN BATHROOM SENSOR	CORPORATE / PECK FARM	18.69
		WHEELER SHELVING SUPPLIES	CORPORATE / PARKS ADMINISTRATION	49.17
		ISLAND PARK OUTLET	CORPORATE / PARKS ADMINISTRATION	21.03
		ANT BAITS	CORPORATE / PECK FARM	17.91
		CHEMICAL DISPENSER PARTS	RECREATION / SUNSET POOL	40.64
		SCC TOILETS REPAIR PARTS	RECREATION / SUNSET RACQUETBALL & FITNESS	8.98
		SCC OUTLETS AND WALL PLATES	RECREATION / SUNSET RACQUETBALL & FITNESS	14.18
		MINI GOLF BRICKS REPAIR PARTS	CORPORATE / PARKS ADMINISTRATION	20.94
		BESTLIFE FITNESS TV PARTS	RECREATION / SUNSET RACQUETBALL & FITNESS	18.97
		ALKALINE WATER FOR PROBES	CORPORATE / PARKS ADMINISTRATION	1.18
		TARPS, BUNGEEES TO COVER CHAIRS	RECREATION / MILL CREEK POOL	85.47
		PLUMBING PARTS STORAGE BOX	CORPORATE / PARKS ADMINISTRATION	11.51
		FILTERS FOR ORIENTATION BARN	CORPORATE / PECK FARM	29.99
		HOSE AND WATERING WAND	CORPORATE / PARKS ADMINISTRATION	26.98
		MARKING PAINT	CORPORATE / PARKS ADMINISTRATION	27.96
		GRIP WRENCH SET	CORPORATE / PARKS ADMINISTRATION	6.99
		WORK GLOVES	CORPORATE / PARKS ADMINISTRATION	13.99
		MC POOL PRESSURE TESTING SPLYS	CORPORATE / PARKS ADMINISTRATION	73.86
		PLAYSCHOOL SUPPLIES	CORPORATE / PECK FARM PRESCHOOL	12.17
		FLOOR CLEANER	CORPORATE / PARKS ADMINISTRATION	21.94
		MISC REPAIR SUPPLIES	CORPORATE / PARKS ADMINISTRATION	75.73
		WHEELER MAINT LIGHT BULBS	CORPORATE / PARKS ADMINISTRATION	76.27
		ESPING PARK SIGN	CORPORATE / PARKS ADMINISTRATION	22.16
		PLAYSCHOOL GATES	CORPORATE / PECK FARM PRESCHOOL	234.77
		PLUMBING TEST PLUG	CORPORATE / PARKS ADMINISTRATION	2.69

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FROM CHECK # 82296 TO CHECK # 82339

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82321	MENARDS	PLUMBING SUPPLIES	CORPORATE / PARKS ADMINISTRATION	7.96
		GATE SCREWS	CORPORATE / PARKS ADMINISTRATION	12.98
		MEMORIAL TREE SUPPLIES	CORPORATE / PARKS ADMINISTRATION	45.46
		PLUMBING PVC PLUGS	CORPORATE / PARKS ADMINISTRATION	8.37
		PITCHING RUBBERS SPIKES	RECREATION / FIELD MAINTENANCE	11.97
		HAWKS HOLLOW BEAVER HUT RPR	CORPORATE / PECK FARM	27.58
		SANITATION SUPPLIES	CORPORATE / PARKS ADMINISTRATION	13.89
		ESPING PARK SIGN	CORPORATE / PARKS ADMINISTRATION	5.87
		CNC CABINET WOOD	CORPORATE / PARKS ADMINISTRATION	93.95
			CHECK TOTAL	1,446.12
82322	MIDWEST DISC GOLF CORP	DISC GOLF SUPPLIES	RECREATION / MINIATURE GOLF	322.00
			CHECK TOTAL	322.00
82323	NAPA	TRUCK 205 IGNITION CYLINDER	CORPORATE / PARKS ADMINISTRATION	89.99
			CHECK TOTAL	89.99
82324	NO RAMP TRAILERS LLC	NO RAMP TRAILER REPAIRS	CORPORATE / PARKS ADMINISTRATION	342.73
			CHECK TOTAL	342.73
82325	OOMA INC	MOORE PARK EMS CALL BOX SVC	CORPORATE / PARKS ADMINISTRATION	75.43
			CHECK TOTAL	75.43
82326	SCOTT PINER	HALLOWEEN HAYDAY MAGICIAN	RECREATION / HALLOWEEN EVENT	450.00
			CHECK TOTAL	450.00
82327	READY SET CODE LLC	CAD WORKSHOP FALL 2025	RECREATION / YOUTH	105.00
			CHECK TOTAL	105.00
82328	R.J. O'NEIL, INC.	ANNUAL BACKFLOW TESTING	CORPORATE / PARKS ADMINISTRATION	1,800.00
		SUNSET POOL BOILER STARTUP	RECREATION / SUNSET POOL	232.50
			CHECK TOTAL	2,032.50
82329	ROCK N KIDS	KID ROCK FALL 1 2025	RECREATION / TODDLERS	1,974.00
			CHECK TOTAL	1,974.00
82330	SCHINDLER ELEVATOR CORPORATION	SPRC ELEVATOR BIMONTHLY	RECREATION / SPRC	202.40
			CHECK TOTAL	202.40

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FROM CHECK # 82296 TO CHECK # 82339

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
82331	SERVICE SANITATION, INC.	PORTOLET - ISLAND PARK RENO	RECREATION / REC ADMINISTRATION	49.35
		PORTOLET - OCT SVC	RECREATION / REC ADMINISTRATION	1,620.00
		PORTOLET - COMM GARDENS	CORPORATE / COMMUNITY GARDEN	105.00
			CHECK TOTAL	1,774.35
82332	SHAW MEDIA	AUTUMN FAIR ADVERTISING	RECREATION / PUBLIC INFORMATION	359.00
			CHECK TOTAL	359.00
82333	SHAZAM RACING	HARVEST HUSTLE SHAZAM FEE	RECREATION / HARVEST HUSTLE	2,294.08
			CHECK TOTAL	2,294.08
82334	STEVENS STREET PROPERTIES	PH 38 RENTAL FEE - NOV	RECREATION / PLAYHOUSE 38	2,350.00
			CHECK TOTAL	2,350.00
82335	SUBURBAN TIRE AUTO CARE CENTER	TRUCK 224 TIRES	CORPORATE / PARKS ADMINISTRATION	818.00
		2 KUBOTA RTV TIRES MOUNTING	CORPORATE / PARKS ADMINISTRATION	50.00
			CHECK TOTAL	868.00
82336	SUNBURST SPORTSWEAR	PICKLEBALL TOURNEY SHIRTS	RECREATION / PICKLEBALL	137.00
		BESTLIFE TRAINER T-SHIRTS	RECREATION / PICKLEBALL	168.00
			CHECK TOTAL	305.00
82337	OFFICIAL FINDERS LLC	ADULT SOFTBALL UMPIRES	RECREATION / ADULT SOFTBALL	240.00
		YOUTH SOFTBALL UMPIRES	RECREATION / GIRLS SOFTBALL	240.00
			CHECK TOTAL	480.00
82338	TRI-CITY CPR	CPR FALL 2025	RECREATION / ADULT	392.00
			CHECK TOTAL	392.00
82339	UNO MAS LANDSCAPING	CONTRACTED MOWING - MAY	CORPORATE / PARKS ADMINISTRATION	10,947.20
		CONTRACTED MOWING - SEPT	CORPORATE / PARKS ADMINISTRATION	10,947.20
			CHECK TOTAL	21,894.40
			WARRANT TOTAL	62,120.60

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FROM CHECK # 116520 TO CHECK # 116537

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
116520	CHICAGO TITLE COMPANY LLC	WHEELER PARK TITLE INSURANCE	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	2,553.00
			CHECK TOTAL	2,553.00
116521	JOHN P LOCHEN COMPANY INC	MEAN GREEN MOWER	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	36,949.96
			CHECK TOTAL	36,949.96
116522	ACE HARDWARE GENEVA	SLIDE PAD TAPE	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	23.39
			CHECK TOTAL	23.39
116523	LAW OFFICES OF ANCEL GLINK	MISC LEGAL MATTERS - AUGUST	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	1,053.75
			CHECK TOTAL	1,053.75
116524	CHASE CARD SERVICES	SCC NEW TVS AND MOUNTS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	251.70
		LED RECESSED LIGHTING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	79.76
		SCC SHUTDOWN REPAIR SUPPLIES	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	9.98
		OFFICE MINI-FRIDGE	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	199.95
		FINEPRINT SUBSCRIPTION	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	8.11
		WATER METER AND FITTINGS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	384.40
		WATER METER FITTING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	2.91
			CHECK TOTAL	936.81
116525	FLOORS INC	SCC FLOORS REFINISHING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,060.00
			CHECK TOTAL	5,060.00
116526	GENEVA CUSD #304	WAS LAWN SERVICE	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	3,015.80
		WAS PARTITION WALL INSPECTION	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	1,812.50
			CHECK TOTAL	4,828.30
116527	HALOGEN SUPPLY COMPANY	FILTER AND VALVES	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,039.83
			CHECK TOTAL	1,039.83
116528	LIFE FITNESS CORP	SPRC FITNESS EQUIPMENT REPLACE	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	31,576.00
			CHECK TOTAL	31,576.00
116529	MENARDS	PFP BREAK ROOM AC UNIT	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	329.99
		CLEANING SOLUTIONS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	9.99
		SCC REPLACEMENT LIGHTS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	59.98
		SCC LIGHTS RETURN	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	-59.98

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FROM CHECK # 116520 TO CHECK # 116537

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
116529	MENARDS	SCC REPLACEMENT LIGHT COVERS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	179.98
		PLASTIC SHEET	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	14.99
			CHECK TOTAL	534.95
116530	MENDEL PLUMBING & HEATING INC	SUNSET POOL HEATERS DELIMING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,732.00
		MINI GOLF THERMOSTAT RESET	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	242.50
			CHECK TOTAL	1,974.50
116531	MOSELEY SERVICES	SCC EQUIPMENT REUPHOLSTERING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	820.00
			CHECK TOTAL	820.00
116532	PETERS ELECTRIC	CHARGING CIRCUITS INSTALLATION	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,323.00
			CHECK TOTAL	1,323.00
116533	THE SANCTUARY	FALL ORGANIC FERTILIZER	CONSTRUCTION / CAPITAL IMPROV. / LANDSCAPING &	9,982.00
			CHECK TOTAL	9,982.00
116534	THE RIGHT GUY CARPET	SPRC CARPET CLEANING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	2,018.13
			CHECK TOTAL	2,018.13
116535	TRUGREEN CHEMLAWN	MOORE PARK FALL WEED CONTROL	CONSTRUCTION / CAPITAL IMPROV. / LANDSCAPING &	1,031.72
		DRYDEN PARK FALL WEED CONTROL	CONSTRUCTION / CAPITAL IMPROV. / LANDSCAPING &	515.86
		SUNSET FALL WEED CONTROL	CONSTRUCTION / CAPITAL IMPROV. / LANDSCAPING &	538.78
			CHECK TOTAL	2,086.36
116536	UPLAND DESIGN LTD	WINDING CREEK OSLAD DEVELOPMNT	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	27,115.74
			CHECK TOTAL	27,115.74
116537	MARTENSON TURF PRODUCTS INC.	FEES FROM PREVIOUS INVOICE	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	27.24
		FEES FROM PREVIOUS INVOICE	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	27.24
		SHIPPING FOR FIELD PAINT ORDER	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	35.00
		SHIPPING FOR FIELD PAINT ORDER	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	35.00
			CHECK TOTAL	124.48
			WARRANT TOTAL	130,000.20

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FROM CHECK # 116538 TO CHECK # 116549

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
116538	LAW OFFICES OF ANCEL GLINK	MISC LEGAL MATTERS - SEPT	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	910.00
			CHECK TOTAL	910.00
116539	BEDROCK EARTHSCAPES	PFP PRAIRIE MAINTENANCE	CONSTRUCTION / CAPITAL IMPROV. / LANDSCAPING &	2,650.00
			CHECK TOTAL	2,650.00
116540	BEDCO MECHANICAL INC	HVAC REPAIR - SPRC	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,298.85
		HVAC REPAIR - SCC	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	594.85
			CHECK TOTAL	1,893.70
116541	BLACK LINE NAPERVILLE LLC	SECURITY SERVICES IMPLEMENT	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	855.00
			CHECK TOTAL	855.00
116542	DAMICO PAVING	MCCP TENNIS COURTS ASPHALT	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	29,500.00
			CHECK TOTAL	29,500.00
116543	ELITE CHIMNEY & MASONRY	SCC TUCKPOINTING, MASONRY RPR	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	9,977.50
			CHECK TOTAL	9,977.50
116544	MENARDS	PFP FENCE REPAIR SUPPLIES	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	1,384.44
			CHECK TOTAL	1,384.44
116545	MENDEL PLUMBING & HEATING INC	WHEELER SHOP GAS LEAK REPAIR	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	838.96
			CHECK TOTAL	838.96
116546	PARAMOUNT FENCE	OLD MILL PK TRAIL FENCE 50%	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	2,150.00
			CHECK TOTAL	2,150.00
116547	RLS LANDSCAPE AND NURSERY CO.	GUTTER DRAINAGE IMPROVEMENTS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,723.10
			CHECK TOTAL	5,723.10
116548	SCHARM FLOOR COVERING	ROOMS 107/108 CARPET REPLACE	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	9,654.00
		ROOM 104 CARPET REPLACEMENT	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	16,859.00
			CHECK TOTAL	26,513.00
116549	UPLAND DESIGN LTD	WHEELER PARK OSLAD	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	18,101.10
			CHECK TOTAL	18,101.10
			WARRANT TOTAL	100,496.80

Geneva Park District Board Meeting
Superintendent of Finance and Personnel Report
Submitted by Christy Powell
October 20, 2025

Monthly Reports

Attached is the September Investment report, Revenue & Expenditure reports and quarterly debt service for your review.

2024-25 Audit

The audit is complete. A representative from Lauterbach and Amen will be present at the meeting to review the audit and answer any questions you may have. The 2024-25 Annual Comprehensive Financial Report and Management Letter were emailed to you earlier this week and are included in your board packets.

1st Draft of 2025 Tax Levy Ordinance (#2025-08)

The first draft of the 2025 Tax Levy Ordinance is included in your packets for review. The ordinance is scheduled for approval at the December board meeting and the ordinance must be filed with the Kane County Clerk before the last Tuesday in December.

As you may recall, we estimate new growth high which translates into a much higher tax levy to ensure that any new growth is captured. Because we are limited by the tax cap this levy will be reduced by the County to the maximum increase of 2.9% the 2024 CPI, over the prior year's tax extension in addition to any new growth. I will review this document at the meeting as well as the impact on resident tax bills.

GENEVA PARK DISTRICT
INVESTMENTS
September 30, 2025

Blended Rate 3.39%

General Account

Checking Account	Harris Bank Checking	\$	264,900.50	0.00%	CBA 78bps	S2014 ARB	12/15/25	\$	502,395
MM Acct.	First Bank Chicago	\$	505,854.24	3.75%		Ltd B&I 2025	12/15/25	\$	989,688
MM Acct.	Harris Bank Money Market	\$	5,463,356.65	2.12%					
		\$	6,234,111.39			Total		\$	1,492,083

Upcoming Bond Payments:

CD	12 mos	Keypoint Credit Union	\$	100,000.00	4.35%	10/30/25
CD	12 mos	Liberty Savings Bank	\$	100,000.00	4.40%	11/07/25
CD	12 mos	State Bank of Geneva	\$	69,824.06	4.25%	12/09/25
CD	12 mos	Kemba Financial CU	\$	100,000.00	4.35%	12/18/25
CD	12 mos	JP Morgan	\$	100,000.00	4.40%	01/16/26
CD	12 mos	WebBank, Salt Lake City	\$	100,000.00	4.20%	04/24/26
CD	12 mos	Bank America	\$	200,000.00	4.25%	05/26/26
CD	12 mos	BNY Mellon	\$	200,000.00	4.25%	06/25/26
CD	12 mos	Northeast Community Bank	\$	100,000.00	4.20%	07/23/26
CD	12 mos	Florida Credit Union	\$	100,000.00	4.10%	08/28/26
CD	12 mos	Dort Financial Credit Union	\$	100,000.00	3.85%	09/24/26
IPDLAF		IPDLAF	\$	11,983.03	4.08%	
IMET		Convenience Fund		7,393,291.63	4.08%	
IMET		1-3 Year Fund		-	0.00%	
		TOTAL	\$	8,675,098.72		
		Grand Total General	\$	14,909,210.11		

Construction Account

Harris Checking	Harris Bank Checking	\$	206,170.95	0.00%	CBA 78bps
Harris MM	Harris Money Market	\$	2,322,120.67	2.12%	
		\$	2,528,291.62		
GPD Bonds	S2025 Limited Bonds	\$	1,903,535.00	4.18%	12/15/25
CD	12 mos State Bank of Geneva	\$	20,366.81	4.25%	12/09/25
IPDLAF	IPDLAF	\$	5,048.00	4.08%	
IMET	Convenience Fund		5,057,153.11	4.08%	
IMET	1-3 Year Fund		-	0.00%	
	SUBTOTAL	\$	6,986,102.92		
	Grand Total Construction	\$	9,514,394.54		

GPD/GSD304 Western Ave. Gym

CD	13 mo	U.S. Bank	\$	157,151.14	3.10%	09/14/26
		GPD Portion of CD	\$	78,575.57		

GPD/GSD304 Harrison St. Gym

CD	13 mo	U.S. Bank	\$	101,308.35	3.10%	09/14/26
		GPD Portion of CD	\$	50,654.18		

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 September 30, 2025

Monthly % of Annual Budget

42%

	September Actual	YTD Actual	Annual Budget	% of Budget	
GENERAL FUND REVENUES					
Real Estate Taxes	\$ 2,135,925	\$ 4,942,312	\$ 4,944,450	100%	(a)
Replacement Taxes	-	27,161	65,000	42%	
Investment Income	17,823	89,624	100,000	90%	
Reimbursements	359	8,340	10,000	83%	
Rentals & Leases	375	3,085	5,000	62%	
Peck Farm Receipts	6,082	29,434	36,500	81%	
Camp Coyote- Peck Farm Camp	-	97,739	76,000	129%	(b)
Camp Adventure - Peck Farm Camp	-	33,338	31,000	108%	(b)
Birthday Parties- Peck Farm	555	5,542	4,500	123%	
Learn from the Experts- Peck Farm	-	-	14,500	0%	
Peck Farm General Programs	3,840	23,275	21,000	111%	
Community Garden	-	6,718	6,500	103%	
Peck Farm School/Scout Groups	1,011	3,770	6,000	63%	
Peck Farm Preschool Program	-	-	20,500	0%	
Total Revenues	\$ 2,165,971	\$ 5,270,337	\$ 5,340,950	99%	
GENERAL FUND EXPENDITURES					
Administration	\$ 205,437	\$ 1,137,252	\$ 5,086,925	22%	
Peck Farm	11,627	65,404	134,325	49%	
Camp Coyote- Peck Farm Camp	514	59,485	47,000	127%	
Camp Adventure- Peck Farm Camp	7	1,175	20,000	6%	
Birthday Parties- Peck Farm	58	595	1,250	48%	
Learn from the Experts- Peck Farm	-	883	11,600	8%	
Peck Farm General Programs	109	2,772	5,500	50%	
Community Garden	729	4,165	6,000	69%	
Peck Farm School/Scout Groups	-	-	400	0%	
Moore Spray Park	952	4,457	7,650	58%	
Peck Farm Preschool Program	390	799	20,300	4%	
Total Expenditures	\$ 219,823	\$ 1,276,987	\$ 5,340,950	24%	
Total General Fund Net Surplus (Deficit)	\$ 1,946,148	\$ 3,993,350	\$ -	n/a	

**Geneva Park District
Revenue and Expenditure Report
For September 30, 2025**

Monthly % of Annual Budget

42%

	September Actual	YTD Actual	Annual Budget	% of Budget	
RECREATION FUND REVENUES					
Real Estate Taxes	\$ 876,506	\$ 2,029,328	\$ 2,028,240	100%	(a)
Replacement Taxes	-	27,161	65,000	42%	
Investment Income	17,823	89,948	100,000	90%	
Public Information- Advertising & Sponsorships	1,080	19,520	19,000	103%	
Community Center Rentals	635	6,073	12,000	51%	
General Recreation	8,712	142,785	218,050	65%	
Playhouse 38	6,163	47,221	74,000	64%	
Preschool/ Toddler	43,826	128,373	462,500	28%	(c)
Active Older Adults	6,748	65,160	33,500	195%	
Dance	9,768	69,413	140,500	49%	
Camps	-	605,750	478,500	127%	(b)
Contracted & Co-op	278	8,324	17,200	48%	
Special Events	6,583	37,348	90,900	41%	
Tennis	420	11,268	17,000	66%	
Tumbling/ Gymnastics/Cheerleading	10,691	64,653	188,000	34%	
Baseball/ Softball	16,870	70,624	97,000	73%	
General Athletics	20,413	141,962	369,300	38%	
Sunset Racquetball & Fitness	15,164	82,825	194,600	43%	
Pool	3,292	795,855	751,000	106%	(d)
Mini Golf	8,253	112,455	116,500	97%	
After School Programs	150,360	307,580	1,075,000	29%	(e)
Scholarships	-	-	7,000	0%	(f)
SPRC	37,694	238,704	608,750	39%	
Total Revenues	\$ 1,241,280	\$ 5,102,328	\$ 7,163,540	71%	
RECREATION FUND EXPENDITURES					
Administration	\$ 190,738	\$ 881,210	\$ 3,073,280	29%	
Public Information	4,083	46,851	124,400	38%	
Community Center Rentals	-	2,887	3,500	82%	
General Recreation	10,718	56,193	122,900	46%	
Playhouse 38	4,568	32,557	63,750	51%	
Preschool/ Toddler	24,495	140,276	386,750	36%	
Active Older Adults	3,878	45,833	24,000	191%	
Dance	1,540	12,862	65,700	20%	
Camps	9,550	411,363	375,050	110%	
Contracted & Co-op	2,292	5,363	13,400	40%	
Special Events	1,538	15,262	63,525	24%	
Tennis	-	5,377	10500	51%	
Tumbling/ Gymnastics/Cheerleading	3,565	43,944	120,150	37%	
Baseball/ Softball	8,353	27,466	39,800	69%	
General Athletics	17,566	78,718	247,050	32%	
Gymnasiums	-	-	46,500	0%	
Sunset Racquetball & Fitness	9,179	58,118	162,160	36%	
Pool	33,758	761,629	750,700	101%	
Mini Golf	3,303	49,033	54,225	90%	
After School Programs	70,580	263,147	912,600	29%	
Scholarships	-	5,574	7,000	80%	(f)
SPRC	29,872	161,655	496,600	33%	
Total Expenditures	\$ 429,576	\$ 3,105,319	\$ 7,163,540	43%	
Total Recreation Fund Net Surplus (Deficit)	\$ 811,704	\$ 1,997,010	\$ -	n/a	

Geneva Park District
Revenue and Expenditure Report
For September 30, 2025

Monthly % of Annual Budget

42%

	September Actual	YTD Actual	Annual Budget	% of Budget	
LIABILITY FUND REVENUES					
Real Estate Taxes	\$ 75,863	\$ 175,641	\$ 178,250	99%	(a)
Replacement Taxes	-	2,089	5,000	42%	
Investment Income	21	104	250	42%	
PDRMA Reimbursements	-	-	1,500	0%	
Transfers	-	-	30,000	0%	
Total Revenues	\$ 75,884	\$ 177,835	\$ 215,000	83%	
LIABILITY FUND EXPENDITURES					
Liability Insurance	\$ 47,446	\$ 94,891	\$ 200,000	47%	(g)
State Unemployment	-	-	15,000	0%	
Total Expenditures	\$ 47,446	\$ 94,891	\$ 215,000	44%	
Total Liability Fund Net Surplus (Deficit)	\$ 28,438	\$ 82,944	\$ -	n/a	

IMRF FUND REVENUES					
Real Estate Taxes	\$ 21,499	\$ 49,776	\$ 50,000	100%	(a)
Replacement Taxes	-	7,522	18,000	42%	
Investment Income	125	625	1,500	42%	
Transfer from Recreation Programs & Fund Balance	-	-	158,500	0%	
Total Revenues	\$ 21,624	\$ 57,922	\$ 228,000	25%	
IMRF FUND EXPENDITURES					
IMRF Expense	\$ 13,654	\$ 77,036	\$ 228,000	34%	
Total Expenditures	\$ 13,654	\$ 77,036	\$ 228,000	34%	
Total IMRF Fund Net Surplus (Deficit)	\$ 7,970	\$ (19,113)	\$ -	n/a	

AUDIT FUND REVENUES					
Real Estate Taxes	\$ 4,873	\$ 11,281	\$ 11,000	103%	(a)
Replacement Taxes	\$ -	\$ 1,254	3,000	42%	
Transfer from Fund Balance	-	-	-	n/a	
Total Revenues	\$ 4,873	\$ 12,535	\$ 14,000	90%	
AUDIT FUND EXPENDITURES					
Audit Expense	\$ 2,525	\$ 14,525	\$ 14,000	104%	
Total Expenditures	\$ 2,525	\$ 14,525	\$ 14,000	104%	
Total Audit Fund Net Surplus (Deficit)	\$ 2,348	\$ (1,990)	\$ -	n/a	

SOCIAL SECURITY FUND REVENUES					
Real Estate Taxes	\$ 174,845	\$ 404,810	\$ 411,950	98%	(a)
Replacement Taxes	-	5,432	13,000	42%	
Investment Income	208	1,042	2,500	42%	
Transfer from Recreation Programs	-	-	-	0%	
Transfer from Fund Balance	-	-	-	0%	
Total Revenues	\$ 175,053	\$ 411,283	\$ 427,450	96%	
SOCIAL SECURITY FUND EXPENDITURES					
FICA/ Medicare	\$ 26,343	\$ 222,481	\$ 427,450	52%	
Total Expenditures	\$ 26,343	\$ 222,481	\$ 427,450	52%	
Total Social Security Fund Net Surplus (Deficit)	\$ 148,710	\$ 188,803	\$ -	n/a	

Geneva Park District
Revenue and Expenditure Report
For September 30, 2025

Monthly % of Annual Budget

42%

	September Actual	YTD Actual	Annual Budget	% of Budget
FVSRA FUND REVENUES				
Real Estate Taxes	\$ 178,789	\$ 413,941	\$ 420,000	99%
Transfer from Fund Balance	-	-	-	0% (a)
Total Revenues	\$ 178,789	\$ 413,941	\$ 420,000	99%
FVSRA FUND EXPENDITURES				
Contractual Services	\$ -	\$ 51,673	\$ 61,800	84%
ADA Structural Improvements	-	6,600	36,547	18%
FVSRA- Program Payments	160,827	321,653	321,653	100% (h)
Total Expenditures	\$ 160,827	\$ 379,926	\$ 420,000	90%
Total FVSRA Fund Net Surplus (Deficit)	\$ 17,962	\$ 34,014	\$ -	n/a
BOND & INTEREST FUND REVENUES				
Real Estate Taxes	\$ 419,511	\$ 971,271	\$ 989,688	98% (a)
Total Revenues	\$ 419,511	\$ 971,271	\$ 989,688	98%
BOND & INTEREST FUND EXPENDITURES				
Bond Payments	\$ -	\$ -	\$ 989,688	0% (i)
Total Expenditures	\$ -	\$ -	\$ 989,688	0%
Total Bond & Interest Fund Net Surplus (Deficit)	\$ 419,511	\$ 971,271	\$ -	n/a
CONSTRUCTION FUND REVENUES				
Reimbursements	\$ -	\$ 2,078	\$ 75,000	3%
Bond Issue	-	-	-	0%
Farming Revenue	-	-	1,000	0%
Grant Revenue	-	-	2,140,000	0%
Donations	5,000	45,000	10,000	450%
Land Cash Revenue	-	-	50,000	0%
Investment Income	18,203	98,639	100,000	99%
Audit Transfer	-	-	2,100,000	0%
Total Revenues	\$ 23,203	\$ 145,717	\$ 4,476,000	3%
CONSTRUCTION FUND EXPENDITURES				
Planning/ Architect/ Engineering	\$ 125,350	\$ 168,318	\$ 237,000	71%
Buildings & Improvements	155,253	335,149	3,084,500	11%
Parks/ Playground Improvements/ Acquisitions	10,800	49,254	4,785,500	1%
Landscaping & Groundskeeping	12,068	19,455	91,500	21%
Operating Equipment & Vehicles	37,251	93,425	429,608	22%
Recreation Equipment/ Repairs	-	1,645	3,000	55%
Emergency Repairs/ Replacements	4,828	61,853	352,765	18%
Total Expenditures	\$ 345,550	\$ 729,099	\$ 8,983,873	8%
Total Construction Fund Net Surplus (Deficit)	\$ (322,347)	\$ (583,381)	\$ (4,507,873)	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 September 30, 2025**

Monthly % of Annual Budget 42%

	September 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 5 PERIODS ENDING SEPTEMBER 30, 2025					
ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	\$ REMAINING

PLAYHOUSE 38					
REVENUES					
RECEIPTS					
02-2313-4-0000-11	PROGRAM FEES	4,034.00	28,879.25	41,000.00	12,120.75
02-2313-4-0000-23	TICKET SALES	2,215.00	15,599.94	27,500.00	11,900.06
02-2313-4-0000-39	SPONSORSHIP / ADVERTISING FEES	0.00	390.00	500.00	110.00
02-2313-4-0000-77	CONCESSIONS	(86.36)	2,351.95	5,000.00	2,648.05

TOTAL RECEIPTS		6,162.64	47,221.14	74,000.00	26,778.86
EXPENSES					
SALARIES & WAGES					
02-2313-5-0000-10	SALARIES & WAGES	1,051.63	11,442.64	20,000.00	8,557.36

TOTAL SALARIES & WAGES		1,051.63	11,442.64	20,000.00	8,557.36
CONTRACTUAL SERVICES					
02-2313-6-0000-05	WATER & SEWER	0.00	0.00	0.00	0.00
02-2313-6-0000-06	NATURAL GAS	57.46	286.05	850.00	563.95
02-2313-6-0000-07	ELECTRIC	195.61	849.13	1,500.00	650.87
02-2313-6-0000-09	ADVERTISING & PRINTING	100.00	100.00	100.00	0.00
02-2313-6-0000-11	PROFESSIONAL SERVICES	561.85	2,935.75	7,000.00	4,064.25
02-2313-6-0000-12	RENTAL FEES	2,350.00	14,100.00	28,200.00	14,100.00

TOTAL CONTRACTUAL SERVICES		3,264.92	18,270.93	37,650.00	19,379.07
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	100.00	100.00
02-2313-7-0000-25	PROGRAM OPERATING SUPPLIES	356.18	1,529.76	3,500.00	1,970.24
02-2313-7-0000-28	CONCESSION SUPPLIES	(104.70)	1,314.05	2,500.00	1,185.95

TOTAL COMMODITIES		251.48	2,843.81	6,100.00	3,256.19
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 EXPENSES: PLAYHOUSE 38		4,568.03	32,557.38	63,750.00	31,192.62
DEPT. SUMMARY:					
TOTAL REVENUE		6,162.64	47,221.14	74,000.00	26,778.86
TOTAL EXPENSE		4,568.03	32,557.38	63,750.00	31,192.62
NET SURPLUS (DEFICIT)		1,594.61	14,663.76	10,250.00	(4,413.76)
TOTAL FUND REVENUES		6,162.64	47,221.14	74,000.00	26,778.86
TOTAL FUND EXPENSES		4,568.03	32,557.38	63,750.00	31,192.62
FUND SURPLUS (DEFICIT)		1,594.61	14,663.76	10,250.00	(4,413.76)

		FUND: CORPORATE		30, 2025	
FOR 5 PERIODS ENDING					
ACCOUNT			FISCAL	FISCAL	
NUMBER	DESCRIPTION	SEPTEMBER	YEAR-TO-DATE	YEAR	\$
		ACTUAL	ACUAL	BUDGET	REMAINING

PARKS ADMINISTRATION					
REVENUES					
	RECEIPTS	2,165,970	5,270,337	2,225,395	(3,044,941)
EXPENSES					
	SALARIES / WAGES	132,189	896,766	845,749	(51,016)
	CONTRACTUAL SERVICES	39,637	231,805	269,051	37,246
	COMMODITIES	8,349	53,335	58,374	5,039
	MAINTENANCE / CAPITAL INVEST.	39,646	95,080	343,885	248,804
	TRANSFERS	0	0	708,333	0
	TOTAL EXPENSES: PARKS ADMINISTRATION	219,822	1,276,987	2,225,394	948,406
	NET SURPLUS (DEFICIT)	1,946,148	3,993,349	1	(3,993,348)
	TOTAL FUND REVENUES	2,165,970	5,270,337	2,225,395	(3,044,941)
	TOTAL FUND EXPENSES	219,822	1,276,987	2,225,394	948,406
	SURPLUS (DEFICIT)	1,946,148	3,993,349	1	(3,993,348)
FUND: CORPORATE					
ADMINISTRATIVE/OPERATIONS					
REVENUES					
	RECEIPTS	895,409	2,165,957	921,766	(1,244,190)
	RECEIPTS	895,409	2,165,957	921,766	(1,244,190)
EXPENSES					
	SALARIES / WAGES	80,882	444,778	384,583	(60,195)
	CONTRACTUAL SERVICES	66,346	398,454	385,708	(12,746)
	COMMODITIES	867	7,864	9,749	1,885
	MAINTENANCE / CAPITAL INVEST.	46,724	76,962	302,324	225,362
	TRANSFERS	0	0	250,000	0
	TOTAL EXPENSES: ADMINISTRATIVE/OPERATIONS	194,821	928,061	1,332,366	404,305
	NET SURPLUS (DEFICIT)	700,588	1,237,896	(410,599)	(1,648,495)
COMMUNITY CENTER RENTALS					
REVENUES					
	RECEIPTS	635	6,072	5,000	(1,072)
	RECEIPTS	635	6,072	5,000	(1,072)
EXPENSES					
	SALARIES / WAGES	0	2,887	1,458	(1,428)
	CONTRACTUAL SERVICES	0	0	0	0
	TOTAL EXPENSES: COMMUNITY CENTER RENTALS	0	2,887	1,458	(1,428)

FUND: CORPORATE					
FOR 5 PERIODS ENDING 30, 2025					
ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
NET SURPLUS (DEFICIT)		635	3,185	3,541	356
GENERAL RECREATION					
REVENUES					
RECEIPTS		14,874	190,006	121,687	(68,319)
RECEIPTS		14,874	190,006	121,687	(68,319)
EXPENSES					
SALARIES / WAGES		5,415	36,959	34,729	(2,230)
CONTRACTUAL SERVICES		9,417	48,387	39,020	(9,366)
COMMODITIES		452	3,403	4,020	617
MAINTENANCE / CAPITAL INVEST.		0	0	0	0
TOTAL EXPENSES: GENERAL RECREATION		15,285	88,749	77,770	(10,979)
NET SURPLUS (DEFICIT)		(410)	101,256	43,916	(57,339)
PRESCHOOL					
REVENUES					
RECEIPTS		43,825	128,372	192,708	64,335
RECEIPTS		43,825	128,372	192,708	64,335
EXPENSES					
SALARIES / WAGES		18,177	117,757	137,916	20,159
CONTRACTUAL SERVICES		3,866	16,800	18,583	1,782
COMMODITIES		2,141	3,823	3,354	(469)
MAINTENANCE / CAPITAL INVEST.		308	1,895	1,291	(604)
TOTAL EXPENSES: PRESCHOOL		24,494	140,276	161,145	20,869
NET SURPLUS (DEFICIT)		19,330	(11,903)	31,562	43,466
ACTIVE OLDER ADULTS					
REVENUES					
RECEIPTS		6,748	65,160	13,958	(51,201)
RECEIPTS		6,748	65,160	13,958	(51,201)
EXPENSES					
SALARIES / WAGES		281	1,687	2,083	395
CONTRACTUAL SERVICES		3,597	44,145	7,916	(36,228)
COMMODITIES		0	0	0	0
TOTAL EXPENSES: ACTIVE OLDER ADULTS		3,878	45,832	9,999	(35,832)
NET SURPLUS (DEFICIT)		2,869	19,327	3,958	(15,369)
DANCE					
REVENUES					

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	YEAR-TO-DATE ACUAL	YEAR BUDGET	\$ REMAINING
DANCE					
	RECEIPTS	9,768	69,412	58,541	(10,871)
	RECEIPTS	9,768	69,412	58,541	(10,871)
EXPENSES					
	SALARIES / WAGES	1,523	10,715	12,999	2,284
	CONTRACTUAL SERVICES	0	1,225	3,624	2,399
	COMMODITIES	16	920	10,749	9,829
TOTAL EXPENSES: DANCE		1,539	12,861	27,374	14,512
NET SURPLUS (DEFICIT)		8,228	56,550	31,166	(25,384)
CAMPS					
REVENUES					
	RECEIPTS	0	605,750	199,374	(406,375)
	RECEIPTS	0	605,750	199,374	(406,375)
EXPENSES					
	SALARIES / WAGES	0	362,118	123,541	(238,576)
	CONTRACTUAL SERVICES	9,550	34,095	26,749	(7,345)
	COMMODITIES	0	15,149	5,979	(9,170)
TOTAL EXPENSES: CAMPS		9,550	411,363	156,270	(255,092)
NET SURPLUS (DEFICIT)		(9,550)	194,387	43,104	(151,282)
CONTRACTED					
REVENUES					
	RECEIPTS	0	5,131	5,083	(47)
	RECEIPTS	0	5,131	5,083	(47)
EXPENSES					
	CONTRACTUAL SERVICES	1,288	3,334	3,624	290
TOTAL EXPENSES: CONTRACTED		1,288	3,334	3,624	290
NET SURPLUS (DEFICIT)		(1,288)	1,796	1,458	(337)
CO-OPS					
REVENUES					
	RECEIPTS	278	3,193	2,083	(1,110)
	RECEIPTS	278	3,193	2,083	(1,110)

FUND: CORPORATE					
FOR 5 PERIODS ENDING 30, 2025					
ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

CO-OPS					
	CONTRACTUAL SERVICES	1,003	2,028	1,958	(70)
	TOTAL EXPENSES: CO-OPS	1,003	2,028	1,958	(70)
	NET SURPLUS (DEFICIT)	(725)	1,164	125	(1,039)
SPECIAL EVENTS					
	REVENUES				
	RECEIPTS	6,583	37,348	37,874	526
	RECEIPTS	6,583	37,348	37,874	526
	SALARIES / WAGES	0	0	458	0
	CONTRACTUAL SERVICES	0	5,893	9,187	3,294
	COMMODITIES	1,537	9,369	16,322	6,953
	--- UNDEFINED CLASS ---	0	0	500	0
	NET SURPLUS (DEFICIT)	5,045	22,086	11,406	(10,679)
TENNIS					
	REVENUES				
	RECEIPTS	420	11,267	7,083	(4,184)
	RECEIPTS	420	11,267	7,083	(4,184)
	EXPENSES				
	SALARIES / WAGES	0	0	0	0
	CONTRACTUAL SERVICES	0	5,376	4,375	(1,001)
	TOTAL EXPENSES: TENNIS	0	5,376	4,375	(1,001)
	NET SURPLUS (DEFICIT)	420	5,890	2,708	(3,182)
GYMNASTICS/TUMBLING					
	REVENUES				
	RECEIPTS	10,691	64,652	78,333	13,680
	RECEIPTS	10,691	64,652	78,333	13,680
	EXPENSES				
	SALARIES / WAGES	3,235	36,448	39,166	2,718
	CONTRACTUAL SERVICES	0	6,320	7,374	1,054
	COMMODITIES	330	1,175	3,312	2,136
	MAINTENANCE / CAPITAL INVEST.	0	0	208	0
	TOTAL EXPENSES: GYMNASTICS/TUMBLING	3,565	43,944	50,062	6,118
	NET SURPLUS (DEFICIT)	7,125	20,708	28,270	7,562
BASEBALL & SOFTBALL					
	REVENUES				

FUND: CORPORATE					
FOR 5 PERIODS ENDING 30, 2025					
ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

BASEBALL & SOFTBALL					
	RECEIPTS	16,870	70,624	40,416	(30,207)
	RECEIPTS	16,870	70,624	40,416	(30,207)
EXPENSES					
	SALARIES / WAGES	1,170	4,872	2,916	(1,955)
	CONTRACTUAL SERVICES	1,662	7,867	4,583	(3,283)
	COMMODITIES	5,520	14,726	9,083	(5,643)
	EQUIPMENT REPAIR	0	0	0	0
	TOTAL EXPENSES: BASEBALL & SOFTBALL	8,352	27,466	16,583	(10,883)
NET SURPLUS (DEFICIT)		8,517	43,157	23,833	(19,324)
GENERAL ATHLETICS					
REVENUES					
	RECEIPTS	20,412	141,961	153,874	11,913
	RECEIPTS	20,412	141,961	153,874	11,913
EXPENSES					
	SALARIES / WAGES	3,508	9,436	23,104	13,668
	CONTRACTUAL SERVICES	14,058	69,185	76,583	7,397
	COMMODITIES	0	96	3,249	3,153
	TOTAL EXPENSES: GENERAL ATHLETICS	17,566	78,717	102,937	24,219
NET SURPLUS (DEFICIT)		2,846	63,243	50,937	(12,306)
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	0	0	9,583	0
	CONTRACTUAL SERVICES	0	0	9,791	0
	TOTAL EXPENSES: GYMNASIUMS	0	0	19,374	0
NET SURPLUS (DEFICIT)		0	0	(19,374)	0
FITNESS CENTER					
REVENUES					

FUND: CORPORATE
FOR 5 PERIODS ENDING 30, 2025

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
FITNESS CENTER					
	RECEIPTS	15,164	82,824	81,083	(1,741)
	RECEIPTS	15,164	82,824	81,083	(1,741)
EXPENSES					
	SALARIES / WAGES	6,706	40,794	45,541	4,746
	CONTRACTUAL SERVICES	2,192	12,598	14,068	1,470
	COMMODITIES	280	3,804	4,414	610
	MAINTENANCE / CAPITAL INVEST.	0	919	3,541	2,621
TOTAL EXPENSES: FITNESS CENTER		9,179	58,117	67,566	9,448
NET SURPLUS (DEFICIT)		5,984	24,706	13,516	(11,190)
POOL					
REVENUES					
	RECEIPTS	3,292	795,854	312,916	(482,938)
	RECEIPTS	3,292	795,854	312,916	(482,938)
EXPENSES					
	SALARIES / WAGES	9,532	566,066	230,520	(335,545)
	CONTRACTUAL SERVICES	21,910	95,825	39,916	(55,909)
	COMMODITIES	2,314	93,537	38,437	(55,100)
	MAINTENANCE / CAPITAL INVEST.	0	6,199	3,916	(2,283)
TOTAL EXPENSES: POOL		33,758	761,629	312,790	(448,838)
NET SURPLUS (DEFICIT)		(30,466)	34,225	125	(34,100)
MINI GOLF					
REVENUES					
	RECEIPTS	8,252	112,454	48,541	(63,912)
	RECEIPTS	8,252	112,454	48,541	(63,912)
EXPENSES					
	SALARIES / WAGES	3,053	39,121	17,458	(21,663)
	CONTRACTUAL SERVICES	215	1,498	1,322	(175)
	COMMODITIES	33	8,194	3,666	(4,527)
	MAINTENANCE / CAPITAL INVEST.	0	219	145	(73)
TOTAL EXPENSES: MINI GOLF		3,303	49,033	22,593	(26,439)
NET SURPLUS (DEFICIT)		4,949	63,421	25,948	(37,473)
AFTER SCHOOL PROGRAMS					
REVENUES					

		FUND: CORPORATE FOR 5 PERIODS ENDING		30, 2025		
ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING	

AFTER SCHOOL PROGRAMS						
RECEIPTS		150,360	307,579	450,833	143,253	
RECEIPTS		150,360	307,579	450,833	143,253	
EXPENSES						
SALARIES/WAGES		54,145	193,840	223,124	29,284	
CONTRACTUAL SERVICES		13,294	64,310	144,624	80,314	
COMMODITIES		2,883	4,738	11,708	6,969	
MAINTENANCE/CAPITAL INVESTMTS		256	5,830	3,708	(2,122)	
TOTAL EXPENSES: AFTER SCHOOL PROGRAMS		70,579	268,720	383,166	114,445	
NET SURPLUS (DEFICIT)		79,780	38,858	67,667	28,808	
UNDEFINED GROUP						
REVENUES						
RECEIPTS		37,694	238,704	253,645	14,941	
RECEIPTS		37,694	238,704	253,645	14,941	
EXPENSES						
SALARIES/ WAGES		16,210	99,242	120,853	21,611	
CONTRACTUAL SERVICES		12,292	51,001	63,458	12,456	
COMMODITIES		737	8,599	13,770	5,171	
MAINTENANCE/ CAPITAL INVEST.		632	2,812	8,833	6,020	
TOTAL EXPENSES: UNDEFINED GROUP		29,872	161,654	206,916	45,261	
NET SURPLUS (DEFICIT)		7,821	77,049	46,729	(30,319)	
TOTAL FUND REVENUES		1,241,279	5,102,328	2,984,806	(2,117,522)	
TOTAL FUND EXPENSES		429,576	3,105,318	2,984,802	(120,515)	
SURPLUS (DEFICIT)		811,703	1,997,009	3	(1,997,006)	
FUND: CORPORATE						
LIABILITY INSURANCE						
REVENUES						
RECEIPTS		75,883	177,834	89,583	(88,251)	
RECEIPTS		75,883	177,834	89,583	(88,251)	
EXPENSES						
SPECIAL FUND EXPENSE		47,445	94,891	89,583	(5,307)	
TOTAL EXPENSES: LIABILITY INSURANCE		47,445	94,891	89,583	(5,307)	
NET SURPLUS (DEFICIT)		28,438	82,943	(0)	(82,943)	

FUND: CORPORATE					
FOR 5 PERIODS ENDING 30, 2025					
ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING

TOTAL FUND REVENUES		75,883	177,834	89,583	(88,251)
TOTAL FUND EXPENSES		47,445	94,891	89,583	(5,307)
SURPLUS (DEFICIT)		28,438	82,943	(0)	(82,943)
FUND: CORPORATE					
IMRF					
REVENUES					
RECEIPTS		21,624	57,922	94,999	37,077
RECEIPTS		21,624	57,922	94,999	37,077
EXPENSES					
SPECIAL FUND EXPENSE		13,654	77,035	95,000	17,964
TOTAL EXPENSES: IMRF		13,654	77,035	95,000	17,964
NET SURPLUS (DEFICIT)		7,969	(19,113)	(0)	19,113
TOTAL FUND REVENUES		21,624	57,922	94,999	37,077
TOTAL FUND EXPENSES		13,654	77,035	95,000	17,964
SURPLUS (DEFICIT)		7,969	(19,113)	(0)	19,113
FUND: CORPORATE					
AUDIT					
REVENUES					
RECEIPTS		4,872	12,534	5,833	(6,701)
RECEIPTS		4,872	12,534	5,833	(6,701)
EXPENSES					
SPECIAL FUND EXPENSE		2,525	14,525	5,833	(8,691)
TOTAL EXPENSES: AUDIT		2,525	14,525	5,833	(8,691)
NET SURPLUS (DEFICIT)		2,347	(1,990)	0	1,990
TOTAL FUND REVENUES		4,872	12,534	5,833	(6,701)
TOTAL FUND EXPENSES		2,525	14,525	5,833	(8,691)
SURPLUS (DEFICIT)		2,347	(1,990)	0	1,990
FUND: CORPORATE					
SOCIAL SECURITY					
REVENUES					

		FUND: CORPORATE			
		FOR 5 PERIODS ENDING			
		30, 2025			
ACCOUNT		FISCAL	FISCAL		
NUMBER	DESCRIPTION	YEAR-TO-DATE	YEAR	\$	
		ACUAL	BUDGET	REMAINING	
SOCIAL SECURITY					
	RECEIPTS	175,053	411,283	178,104	(233,179)
	RECEIPTS	175,053	411,283	178,104	(233,179)
EXPENSES					
	SPECIAL FUND EXPENSE	26,343	222,480	178,104	(44,376)
TOTAL EXPENSES: SOCIAL SECURITY		26,343	222,480	178,104	(44,376)
NET SURPLUS (DEFICIT)		148,709	188,802	(0)	(188,802)
TOTAL FUND REVENUES		175,053	411,283	178,104	(233,179)
TOTAL FUND EXPENSES		26,343	222,480	178,104	(44,376)
SURPLUS (DEFICIT)		148,709	188,802	(0)	(188,802)
FUND: CORPORATE					
SPECIAL RECREATION					
REVENUES					
	RECEIPTS	178,788	413,940	175,000	(238,940)
	RECEIPTS	178,788	413,940	175,000	(238,940)
EXPENSES					
	CONTRACTUAL SERVICES	0	51,673	25,750	(25,923)
	CAPITAL IMPROVEMENTS	0	6,599	15,227	8,627
	SPECIAL FUND EXPENSE	160,826	321,653	134,022	(187,630)
TOTAL EXPENSES: SPECIAL RECREATION		160,826	379,926	174,999	(204,926)
NET SURPLUS (DEFICIT)		17,962	34,014	0	(34,014)
TOTAL FUND REVENUES		178,788	413,940	175,000	(238,940)
TOTAL FUND EXPENSES		160,826	379,926	174,999	(204,926)
SURPLUS (DEFICIT)		17,962	34,014	0	(34,014)
FUND: CORPORATE					
BOND AND INTEREST					
REVENUES					
	RECEIPTS	419,510	971,271	412,370	(558,901)
	RECEIPTS	419,510	971,271	412,370	(558,901)
EXPENSES					

FUND: CORPORATE				
FOR 5 PERIODS ENDING		30,	2025	
ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET
				\$ REMAINING

BOND AND INTEREST				
	CONTRACTUAL SERVICES	0	0	412,370
	TOTAL EXPENSES: BOND AND INTEREST	0	0	412,370
	NET SURPLUS (DEFICIT)	419,510	971,271	0
	TOTAL FUND REVENUES	419,510	971,271	412,370
	TOTAL FUND EXPENSES	0	0	412,370
	SURPLUS (DEFICIT)	419,510	971,271	0
FUND: CORPORATE				
PROJECT REVENUE				
	REVENUES			
	PROJECT REVENUE	23,203	145,717	1,864,999
	PROJECT REVENUE	23,203	145,717	1,864,999
	NET SURPLUS (DEFICIT)	23,203	145,717	1,864,999
PLANNING/CONSTRUCTION/GRANTS				
	EXPENSES			
	CONTRACTUAL SERVICES	125,349	168,317	98,749
	TOTAL EXPENSES: PLANNING/CONSTRUCTION/GRANTS	125,349	168,317	98,749
	NET SURPLUS (DEFICIT)	(125,349)	(168,317)	(98,749)
BUILDINGS & IMPROVEMENTS				
	EXPENSES			
	CONTRACTUAL SERVICES	155,253	335,149	1,285,208
	TOTAL EXPENSES: BUILDINGS & IMPROVEMENTS	155,253	335,149	1,285,208
	NET SURPLUS (DEFICIT)	(155,253)	(335,149)	(1,285,208)
PARKS/PLAYGROUNDS IMPRV/ACQ				
	EXPENSES			
	CONTRACTUAL SERVICES	10,799	49,254	1,993,958
	TOTAL EXPENSES: PARKS/PLAYGROUNDS IMPRV/ACQ	10,799	49,254	1,993,958
	NET SURPLUS (DEFICIT)	(10,799)	(49,254)	(1,993,958)
LANDSCAPING & GROUNDSKEEPING				
	EXPENSES			
	CONTRACTUAL SERVICES	12,068	19,454	38,124
	TOTAL EXPENSES: LANDSCAPING & GROUNDSKEEPING	12,068	19,454	38,124

		FUND: CORPORATE FOR 5 PERIODS ENDING 30, 2025			
ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
NET SURPLUS (DEFICIT)		(12,068)	(19,454)	(38,124)	(18,670)
OPERATING EQUIP. & VEHICLES EXPENSES					
CONTRACTUAL SERVICES		37,250	93,424	179,003	85,578
TOTAL EXPENSES: OPERATING EQUIP. & VEHICLES		37,250	93,424	179,003	85,578
NET SURPLUS (DEFICIT)		(37,250)	(93,424)	(179,003)	(85,578)
RECREATION EQUIP. REPAIRS EXPENSES					
CONTRACTUAL SERVICES		0	1,645	1,250	(395)
TOTAL EXPENSES: RECREATION EQUIP. REPAIRS		0	1,645	1,250	(395)
NET SURPLUS (DEFICIT)		0	(1,645)	(1,250)	395
EMERGENCY REPAIRS/REIMB. EXPENSES					
CONTRACTUAL SERVICES		4,828	61,853	146,985	85,132
TOTAL EXPENSES: EMERGENCY REPAIRS/REIMB.		4,828	61,853	146,985	85,132
NET SURPLUS (DEFICIT)		(4,828)	(61,853)	(146,985)	(85,132)
TOTAL FUND REVENUES		23,203	145,717	1,864,999	1,719,282
TOTAL FUND EXPENSES		345,550	729,098	3,743,279	3,014,181
SURPLUS (DEFICIT)		(322,346)	(583,381)	(1,878,279)	(1,294,898)

Geneva Park District
Debt Service Payment Schedule

Alternative Revenue Bonds

Fiscal Year Ending	Refunded Series 2014		Refunded Series 2010		Total	Increase/(Decrease) Over Prior Year
	Principal	Interest	Principal	Interest		
4/30/2019	600,000	179,265	1,320,000	61,530	2,160,795	12,640
4/30/2020	365,000	164,265	775,000	23,250	1,327,515	(833,280)
4/30/2021	1,080,000	155,140	-	-	1,235,140	(92,375)
4/30/2022	1,005,000	122,740	-	-	1,127,740	(107,400)
4/30/2023	810,000	92,590	-	-	902,590	(225,150)
4/30/2024	790,000	68,290	-	-	858,290	(44,300)
4/30/2025	660,000	44,590	-	-	704,590	(153,700)
4/30/2026	490,000	24,790	-	-	514,790	(189,800)
4/30/2027	300,000	9,600	-	-	309,600	(205,190)
4/30/2028	-	-	-	-	-	(309,600)
Total	6,100,000	861,270	2,095,000	84,780	9,141,050	

Note: Alternative Revenue Bonds are abated annually and paid from the General and Recreation operating budgets.

Purpose: S2014: SPRC

S2010: Swimming Pool, Sunset Community Center

General Obligation Bonds

Fiscal Year Ending	Series Limited		Total	Increase/(Decrease) Over Prior Year
	Principal	Interest		
4/30/2024	844,020	67,549	911,569	-
4/30/2025	914,615	42,530	957,145	45,575
4/30/2026	925,820	63,868	989,688	32,544
4/30/2027	977,715	40,673	1,018,388	28,700
4/30/2028	-	-	-	(1,018,388)
Total	3,662,170	214,620	3,876,790	

Note: General Obligation Bonds are paid from the Bond & Interest Fund tax levy.

Purpose: Series Limited: Issued biennially to fund Capital Projects Fund

Geneva Park District, Illinois**General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014**

Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/25/2014	-	-	-	-	-
12/15/2014	-	-	101,039.03	101,039.03	101,039.03
06/15/2015	-	-	106,982.50	106,982.50	-
12/15/2015	565,000.00	2.000%	106,982.50	671,982.50	778,965.00
06/15/2016	-	-	101,332.50	101,332.50	-
12/15/2016	580,000.00	2.000%	101,332.50	681,332.50	782,665.00
06/15/2017	-	-	95,532.50	95,532.50	-
12/15/2017	590,000.00	2.000%	95,532.50	685,532.50	781,065.00
06/15/2018	-	-	89,632.50	89,632.50	-
12/15/2018	600,000.00	2.500%	89,632.50	689,632.50	779,265.00
06/15/2019	-	-	82,132.50	82,132.50	-
12/15/2019	365,000.00	2.500%	82,132.50	447,132.50	529,265.00
06/15/2020	-	-	77,570.00	77,570.00	-
12/15/2020	1,080,000.00	3.000%	77,570.00	1,157,570.00	1,235,140.00
06/15/2021	-	-	61,370.00	61,370.00	-
12/15/2021	1,005,000.00	3.000%	61,370.00	1,066,370.00	1,127,740.00
06/15/2022	-	-	46,295.00	46,295.00	-
12/15/2022	810,000.00	3.000%	46,295.00	856,295.00	902,590.00
06/15/2023	-	-	34,145.00	34,145.00	-
12/15/2023	790,000.00	3.000%	34,145.00	824,145.00	858,290.00
06/15/2024	-	-	22,295.00	22,295.00	-
12/15/2024	660,000.00	3.000%	22,295.00	682,295.00	704,590.00
06/15/2025	-	-	12,395.00	12,395.00	-
12/15/2025	490,000.00	3.100%	12,395.00	502,395.00	514,790.00
06/15/2026	-	-	4,800.00	4,800.00	-
12/15/2026	300,000.00	3.200%	4,800.00	304,800.00	309,600.00
Total	\$7,835,000.00	-	\$1,570,004.03	\$9,405,004.03	-

Yield Statistics

Bond Year Dollars	\$54,114.86
Average Life	6.907 Years
Average Coupon	2.9012438%
Net Interest Cost (NIC)	2.4840226%
True Interest Cost (TIC)	2.4303117%
Bond Yield for Arbitrage Purposes	2.3676344%
All Inclusive Cost (AIC)	2.6002305%

IRS Form 8038

Net Interest Cost	2.3572468%
Weighted Average Maturity	6.883 Years

Geneva Park District, Kane County, Illinois

Taxable General Obligation Limited Tax Park Bonds, Series 2025

Dated: February 27, 2025 | ***Final***

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Levy	DSEB Total
02/27/2025	-	-	-	-	-	-
12/15/2025	925,820.00	4.230%	63,868.10	989,688.10	2024	989,688.10
06/15/2026	-	-	20,336.47	20,336.47	-	-
12/15/2026	977,715.00	4.160%	20,336.47	998,051.47	2025	1,018,387.94
Total	\$1,903,535.00	-	\$104,541.04	\$2,008,076.04		-

Yield Statistics

Bond Year Dollars	\$2,500.54
Average Life	1.314 Years
Average Coupon	4.1807335%
Net Interest Cost (NIC)	4.1807335%
True Interest Cost (TIC)	4.1649899%
Bond Yield for Arbitrage Purposes	4.1649899%

IRS Form 8038

Net Interest Cost	4.1807335%
Weighted Average Maturity	1.314 Years

Levy Year	Bond Year	DSEB	Series 2023	Series 2025	Total	Current DSEB Capacity
2022	2023	911,569.35	911,569.12	-	911,569.12	0.23
2023	2024	957,147.81	957,144.60	-	957,144.60	3.21
2024	2025	989,690.83	-	989,688.10	989,688.10	2.73
2025	2026	1,018,391.86	-	1,018,387.94	1,018,387.94	3.92



RED RIBBON RESOLUTION FOR 2025-26

“Life Is A Puzzle, Solve It Drug Free.”

WHEREAS, alcohol and other drug abuse is having a negative affect on individuals, families, businesses and schools across our country; and

WHEREAS, it is essential that people unite as a positive FORCE to eliminate the demand for drugs and the criminal activity associated with drug use; and

WHEREAS, Geneva Park District is hosting the Illinois Red Ribbon Campaign for a Drug Free America within our community to actively involve our citizens in drug prevention activities; and

WHEREAS, the theme of the 2025 Illinois Red Ribbon Campaign, sponsored by the Geneva Coalition for Youth and Illinois Drug Education Alliance (IDEA), is *“Life Is A Puzzle, Solve It Drug Free.”*

NOW THEREFORE, the Geneva Park District does hereby proclaim October 23rd through October 31st, 2025 as:

“RED RIBBON WEEK”
October 23-31, 2025

at the Geneva Park District, Geneva Illinois, I urge all residents to participate in our community drug and violence prevention activities.

IN WITNESS WHEREOF, the Board of Commissioners of the Geneva Park District adopted this Resolution, this 20th day of October, 2025.

Geneva Park District, Board of Commissioners

By: _____
Jay Moffat, President

Attest: _____
Nicole Vickers, Secretary

Memo

To: GPD Board of Commissioners, Nicole Vickers
From: Carl Gorra
CC: Christy Powell
Date: October 20th, 2025
Re: Mill Creek Community Park Tennis Court Color Coating

Purpose:

The Purpose of this memorandum is to provide The Board of Commissioners with information to consider the approval of the proposal for contracted color coating and lining services of the tennis courts at Mill Creek Community Park.

Background

The Board of Commissioners has previously approved the proposal for a new asphalt base on the tennis courts at Mill Creek Community Park as part of a major court renovation. The next step is for color coating and lining the new asphalt for tennis. Quotes from four contractors were sought. U.S. Tennis Court Construction came in the lowest at \$18,500. Their work has been recommended by another Park District.

Financial

Funding for tennis court improvements are budgeted in the Tennis Courts capital account C-1280. This account has \$142,000 remaining for this and other work in the 2025-2026 fiscal year.

Recommendation

Staff recommends the Board of Commissioners approve the proposal from U.S. Tennis Court Construction in the amount of \$18,500 for color coating and lining services of the tennis courts at Mill Creek Community Park.

Memo

To: GPD Board of Commissioners, Nicole Vickers
From: Carl Gorra
CC: Christy Powell
Date: October 20th, 2025
Re: Mar-Co Clay Infield Mix for Stanley Esping Park Ball Field

Purpose:

The Purpose of this memorandum is to provide The Board of Commissioners with information to consider the approval of the purchase of 66 tons of infield mix for Stan Esping Park ball field in the amount of \$9,982.

Background

The ball field infield at Stanley Esping Park is ready for a major renovation. One part of this renovation is for the District to purchase the infield mix that will be used as the field is reworked. A quality infield mix can significantly affect the playability of the field. Rainouts will be fewer after rain events, dusty conditions will be reduced when dry, and the field will have a uniform surface which provides true ball roll and bounce. Mar-Co Clay can provide a product known as Erie Mix for this project. The District has used Mar-Co Clay infield mixes in recent years during renovations at three other fields with gratifying results. This engineered infield mix has proven to provide a marked improvement in both looks and performance as compared to other mixes.

Financial

The purchase of infield mix materials are funded thru the C-1310 Baseball Fields capital account. The purchase price of this product includes a 5% promotional discount. This account has sufficient funds for this and other ballfield improvements in the 2025-2026 fiscal year.

Recommendation

Staff recommends the Board of Commissioners approve the purchase of 66 tons of Mar-Co Clay infield mix in the amount of \$9,982.

DIRECTOR'S MONTHLY AGENDA AND REPORT October 20, 2025

RED RIBBON WEEK RESOLUTION

Lisa Meister, the teacher sponsor, and students from the SADD Club at Geneva High School, will attend the meeting to update the board and staff about Red Ribbon Week. Enclosed in your packet is the Red Ribbon Week Resolution.

MILL CREEK COMMUNITY PARK TENNIS COURT COLOR COATING

Enclosed in your packet is a memo outlining color coating services for the tennis court at Mill Creek Community Park. Carl Gorra will be present to answer any questions the board might have.

MAR-CO CLAY INFIELD MIX PURCHASE

Enclosed in your packet is a memo in regards to purchasing ball field infield mix for Stanley Esping Park. Carl Gorra will be present to answer any questions the board might have.

COMMUNICATIONS

Permitting for Winding Creek Park should be nearing the end, with hopes of going to bid in November. Upland Design has been faced with some challenges, such as updating the detention layout and finalizing landscaping needs.

The Wheeler Park OSLAD grant application was completed and submitted for review at the end of September. We anticipate finding out the result of the application near the end of the calendar year.

A successful Autumn Fair was held on September 20th. Thank you to all the board members who donated their time for this wonderful event. The Foundation will hold their October meeting this week, where they will identify projects they will help fund in the coming year.

Stone Creek Miniature Golf has closed for the year, which marks the last seasonal facility to successfully complete another year of operation.

Executive Director, Supt. of Finance & Personnel, and Supt. of Recreation will attend the Legal Symposium on November 6th. Agenda includes: Changes to Workplace Laws, Handling Sensitive Issues at Your District, Financing and Refinancing Strategies, Latest from the Capitol, and The Effect of Recent FOIA and OMA Opinions on Your Operations.

A reminder that the annual capital planning meeting will be held on November 3rd at 6 pm.

Please mark your calendar for our annual Holiday party on December 12th at Penrose Brewing Company.

The IAPD/IPRA Soaring to New Heights Conference will be held January 29-31, 2026. If any board members are planning to attend, please notify Hannah as soon as possible so staff have time to make any internal adjustments based on budget.

The annual Chamber of Commerce dinner and awards banquet is scheduled for Thursday, November 6th, at Riverside Receptions and Conference Center in Geneva. If any board member would like to attend, please let Hannah know, as we will be purchasing tickets later in the week.

FUTURE MEETINGS

Recreation Committee Meeting (Doug Jones & Jay Moffat)	TBD	TBD
Capital Planning	November 3	6:00 PM
Regular Scheduled Meeting	November 17	7:00 PM

AUDIT FY 2024-2025

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 the Board to approve the Geneva Park District Annual Comprehensive Financial Report for the Fiscal Year ending April 30, 2025, as presented.

FVSRA MEMBER CONTRIBUTION REQUEST

Enclosed in your packet is the member contribution request for the Fox Valley Special Recreation Association. FVSRA makes an annual request for contribution and staff will be present to answer any questions the board might have.

TAX LEVY ORDINANCE #2025-08 (First Draft)

Enclosed is the tentative tax levy ordinance for next year, which must be filed by the last Tuesday in December. The levy will be available to the public and will be reviewed again in November and presented for approval at the December board meeting. Christy Powell will be available to answer any of your questions regarding the levy.

IAPD CREDENTIALS CERTIFICATE

Enclosed is the credentials certificate to attend the IAPD Annual Meeting on January 31st at the IPRA Conference. The board needs to approve the certificate and appoint a delegate to attend the meeting and one or two alternates.

ENVIRONMENTAL REPORT CARD UPDATE

Staff performed an annual audit of environmental practices throughout the Park District. Enclosed in your packet is a memo highlighting the results. Staff will be present to answer any questions the board might have.

PECK FARM CAMP REPORT

Enclosed in your packet is the annual Peck Farm Park Camp report for the 2025 season. Adam Dagley will be present to answer any questions the board might have.

SUNSET POOL OUTDOOR SPEAKER REPLACEMENT

Enclosed in your packet is a memo outlining the purchase of speakers for Sunset Pool. Elliott Bortner will be present to answer any questions the board might have.

OCT 2025

SUN

MON

TUE

WED

THU

FRI

SAT

01

02

03

04

Star Gazing
Party @ Peck
7pm

Parents Night
Out 6-9pm

Par-tober Fest
at Mini Golf 3pm

05

06

07

08

09

10

11

Stone Creek
Mini Golf
Closed!

City Council &
Comm of the
Whole Mtg @7

S'more fun with
Mom @ Peck
5:30pm

Plan Comm Mtg
@7pm

3 on 3
Basketball
Tournament
10am-2pm

Night at the
Nature Center
@ Peck 5-8pm

12

13

14

15

16

17

18

Columbus Day

School District Mtg
@ 7pm

Camp Calzones
@ Peck 5:30pm

Escape the
Mansion @
SPRC 1pm-9pm

19

20

21

22

23

24

25

Boo & Brew
Pickleball
Tournament

Board Mtg @ 7pm

Pizza Palooza
@SCC 6-7:15pm

City Council &
Comm of the
Whole Mtg @7

HPC Mtg @ 7pm

Foundation Mtg
@7pm

Plan Comm Mtg
@7pm

Library Mtg
@7pm

Halloween Hay
Day @ SPRC
10am-1pm
Dog Parade
10am

26

27

28

29

30

31

School District
Mtg @ 7pm

Halloween

NOV 2025

SUN

MON

TUE

WED

THU

FRI

SAT

01

02

03

04

05

06

07

08

Capital Planning
@ 6pm

City Council &
Comm of the
Whole Mtg @7

Star Gazing @
Peck 7pm

Legal Symposium
Chamber of
Commerce Awards
Dinner 5:30pm
Preschool Open
House 5:30-7pm

Parents Night Out
6pm @ SPRC

Teen: Paint & Sip
6-7:30pm

09

10

11

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15

School District
Mtg @ 7pm

Plan Comm Mtg
@ 7pm

16

17

18

19

20

21

22

GPD Board Mtg
@ 7pm

City Council &
Comm of the
Whole Mtg @7

HPC Mtg @
7pm

Library Mtg @
7pm
Plan Comm Mtg
@ 7pm

Parents Night Out
6pm @ SPRC

Fall Adult
Cabaret at PH38
7pm

23

24

25

26

27

28

29

Thanksgiving
All Facilities
CLOSED



Admin Office
CLOSED

Winter Wonder
Lights
Celebration
Kickoff 5-7pm

30

**GENEVA PARK DISTRICT
RECREATION BOARD REPORT
ELLIOTT BORTNER, CPRP, AFO, CPO
SUPERINTENDENT OF RECREATION
October 20, 2025**

UPDATE:

I. RECREATION COMMITTEE

Staff would like to request a time for the bi-annual Recreation Committee Meeting. Doug Jones and Jay Moffat are currently the board representatives. If available, we would like to request a meeting on November 5 or 6.

II. EVENTS

Escape the Mansion returned to SPRC on October 18 with this year's theme, "Gustav's Game Room," featuring puzzles inspired by classic board games, playing cards, and more. At the time this report was prepared, over 280 participants had registered, showing continued strong interest in the event.

Pizza Palooza, the District's annual kickoff to Red Ribbon Week, will be held at Sunset Community Center on October 20. The event will feature a free pizza dinner courtesy of Aurelio's Pizza and entertainment from a juggler for the 100 registered participants.

Halloween Hayday and the Howl O'ween Dog Parade are both scheduled for October 25. Registration numbers for each event are tracking closely with last year's totals.

III. FACILITIES

Stone Creek Mini-Golf

Stone Creek Mini-Golf closed for the season on October 5. To celebrate the end of the season, staff hosted the new Partoberfest event with over 25 registrants who enjoyed prizes, giveaways, and along with an Oktoberfest beer. Staff have already begun winterizing the facility.

Playhouse 38

The youth theater production, *A Monster Ate My Homework*, concluded its four show run on October 19. Coming up next, the adult production of *The One Act Play That Goes Wrong* will take the stage the weekends of October 24-26 and November 1-2.

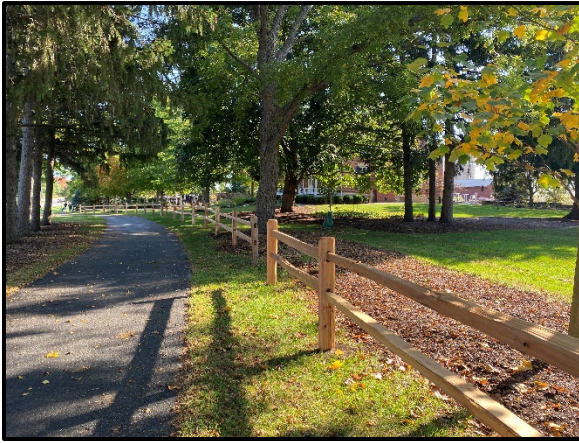
Staff have communicated the park district's intent to exercise the third year option on the lease at Playhouse 38 beginning May 2026, meeting the 180-day notice window to exercise said option. As a reminder, the board approved the third year option at the April 2025 board meeting.

Sunset Pool and Mill Creek Pool

Staff desire to make necessary upgrades to the speaker system; a memorandum with a recommendation is included in the board packet.

Peck Farm and Butterfly House

Staff have completed the split rail fence project in front of the Peck House and it looks beautiful!



Pumpkin Smash is scheduled for November 8 and marks its third year as a community pumpkin recycling event. It offers residents a fun and eco-friendly way to dispose of their post-Halloween pumpkins while enriching the soil in the gardens. This initiative continues to be a collaborative effort with the City's Natural Resources Committee.

INFORMATION:**I. SUNSET REPORT**

Comparison figures for Sunset Racquetball and Fitness Center are as follows:

Revenue Summary	September 2024	September 2025
<i>Membership Revenue</i>		
Paid in Full Memberships	\$7,699.00	\$7,699.00
Ongoing Memberships	\$5,733.00	\$5,718.00
Short Term Memberships	\$354.00	\$507.00
Total	\$13,786.00	\$13,924.00
<i>Additional Revenue</i>		
Court Fees	\$60.00	\$160.00
Guest Fees	\$464.00	\$830.00
Vending Machine Sales	\$0.00	\$150.00
Total	\$524.00	\$1,140.00
Total Monthly Revenue	\$14,310.00	\$15,064.00

Annual Membership Summary	Transaction Type	September 2024	September 2025
<i>Resident Paid in Full</i>	New	7	6
	Renew	12	12
<i>Resident Ongoing</i>	New	2	3
	Renew	4	3
<i>Non-Resident Paid in Full</i>	New	3	1
	Renew	1	2
<i>Non-Resident Ongoing</i>	New	0	2
	Renew	0	0
Totals	Total New	12	12
	Total Renew	17	17
	Overall Total	29	29

Other Memberships Summary	September 2024	September 2025
One Month	3	2
Two Months	3	6

Usage Summary	September 2024	September 2025
<i>Fitness Center</i>		
Members	3,972	4,079
Free Guests	1	17
Paid Guests	38	48
Total Fitness Center Usage	4,011	4,144

<i>Court Usage</i>		
Reserved Court Time	21	27
Walk-on Court Time	1	2
Total Court Usage	22	29

Year to Date Comparison	2024	2025
<i>Sunset Membership Summary*</i>		
Paid in Full Memberships	454	445
Ongoing Memberships	141	140
Total Sunset Memberships	595	585
Paid in Full Members	616	631
Ongoing Members	223	222
Total Sunset Members	839	853
<i>Revenue Summary</i>		
Membership Revenue YTD	\$74,712.00	\$74,682.00
Projected Ongoing Revenue	\$40,131.00	\$40,026.00

*Excludes Gold Memberships/Members

II. SPRC REPORT

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

Revenue Summary	September 2024	September 2025
<i>Membership Revenue</i>		
Paid in Full Memberships	\$11,788.00	\$15,079.00
Ongoing Memberships	\$13,673.00	\$13,635.00
Short Term Memberships	\$780.00	\$445.00
Track Passes	\$700.00	\$1,115.00
Total	\$26,941.00	\$30,274.00
<i>Additional Revenue</i>		
Guest Fees	\$343.00	\$505.00
Vending Machine Sales	\$465.00	\$514.00
Open Gym Youth	\$733.00	\$277.00
Open Gym Adult	\$271.00	\$428.00
Birthday Parties	\$2,000.00	\$1,525.00
Total	\$3,812.00	\$3,249.00
Total Monthly Revenue	\$30,753.00	\$33,523.00

Annual Membership Summary	Transaction Type	September 2024	September 2025
<i>Gold Resident Paid in Full</i>	New	1	2
	Renew	4	6
<i>Gold Resident Ongoing</i>	New	2	1
	Renew	3	1
<i>Gold Non-Resident Paid in Full</i>	New	0	0
	Renew	0	0
<i>Gold Non-Resident Ongoing</i>	New	0	0
	Renew	0	0
<i>SPRC Resident Paid in Full</i>	New	5	19
	Renew	10	14
<i>SPRC Resident Ongoing</i>	New	7	4
	Renew	3	0
<i>SPRC Non-Resident Paid in Full</i>	New	5	1
	Renew	5	3
<i>SPRC Non-Resident Ongoing</i>	New	5	3
	Renew	1	0
Totals	New	25	30
	Renew	26	24
	Total	51	54

Other Memberships Summary	September 2024	September 2025
Track Pass	13	16
SPRC One Month	5	3
SPRC Two Months	6	2
Gold One Month	0	0
Gold Two Months	0	0

Usage Summary	September 2024	September 2025
<i>Fitness Center</i>		
Members	6,033	6,264
Free Guests	37	11
Paid Guests	6	53
Track	573	495
Total Fitness Center Usage	6,649	6,823
<i>Open Gym</i>		
Youth	229	83
Adult	75	116
Pickleball	318	120
Total Open Gym Usage	622	319
Birthday Parties	8	6

Year to Date Comparison	2024	2025
<i>SPRC Membership Summary</i>		
Paid in Full Memberships	654	759
Ongoing Memberships	259	269
Track Memberships	600	683
Total SPRC Memberships	1,513	1,711
Paid in Full Members	1,125	1,299
Ongoing Members	565	581
Total SPRC Members	1,690	1,880
<i>Gold Membership Summary</i>		
Paid in Full Memberships	159	189
Ongoing Memberships	80	92
Total Gold Memberships	239	281
Paid in Full Members	309	425
Ongoing Members	223	227
Total Gold Members	532	652
<i>Revenue Summary</i>		
Membership Revenue YTD	\$152,497.00	\$173,757.00
Projected Ongoing Revenue	\$95,711.00	\$95,445.00

III. MINIATURE GOLF COURSE REPORT

Comparison figures for Stone Creek Mini-Golf are as follows:

	Sept/Oct 2024	Sept/Oct 2025
Resident Daily Admission	630	494
Non-Resident Daily Admission	1,056	916
Free Passes/Discounts/Groupon	73	111
Daily Admission Total	1,759	1,521
Resident Birthday Attendees	15	87
Non-Resident Birthday Attendees	30	48
Resident Rental	13	166
Non-Resident Rental	28	14
Rental Total	86	315
Total Attendance	1,845	0
% of residents	37%	43%
% of non-residents	63%	57%
Admissions	\$11,186.00	\$9,844.00
Concessions	\$875.00	\$586.00
Rentals	\$233.00	\$904.00
Birthday Parties	\$725.00	\$775.00
Total Deposits	\$13,019.00	\$12,109.00

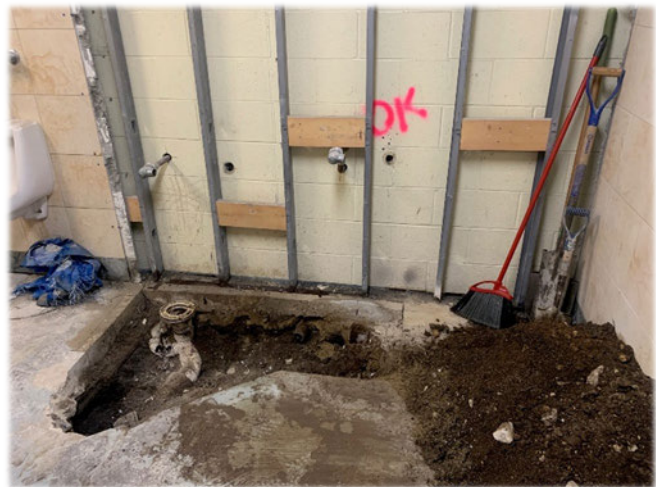
**GENEVA PARK DISTRICT
PARKS AND PROPERTIES REPORT
CARL GORRA
SUPERINTENDENT OF PARKS AND PROPERTIES
October 20th, 2025**

STAFF

- The Parks Department has concluded the search to fill a full time Parks Specialist I – Ballfields position. The successful candidate comes from within, having been employed by the District to water trees and flowers for the Summer. Being familiar with park locations and operating procedures, the transition has been smooth.
- An open position as yet unfilled is that of Parks Maintenance – Safety Coordinator. This position will focus on playground inspections, maintenance and repair, building inspections, and acting as chair of the Safety Committee. Other duties include ensuring compliance with various safety concerns including; fire extinguisher certification and inspections, AED maintenance, SDS sheet updates, maintenance of first aid kits and eyewash stations, ensuring compliance with PDRMA recommendations for training and various other park maintenance duties.
- The Parks Overtime Tracking Report indicates that about 60% of the OT budget has been used. The percentage of the fiscal year already worked is about 48%. Most overtime spending occurs in the Summer months and is most often expended in pool operations, followed by ball fields.
- The Parks Seasonal Staff budget line item is on track to having a surplus left at the end of the fiscal year. This includes keeping a few seasonal staff on over the Winter with limited hours, and starting those same staff members earlier in Spring 2026, weather permitting.

PROJECT / OPERATIONS UPDATES

- At Island Park, Mendel Plumbing has begun the renovation of the restrooms in the fieldhouse. Floor coverings and all fixtures have been removed. Walls and floors have necessarily been opened up to allow new supply and drain lines to be installed in the 100+ year old building. Work will take a few weeks, and the restrooms which are normally closed this time of year, will reopen officially in 2026.



- At Sunset Community Center, a seasonal concern has been the movement of gutter water from the roof away from the building. RLS Company was contracted to install buried drain lines from the building to a nearby storm sewer on the east side of the building. Work was completed the week of September 29th.



Saturated groundwater next to the building



Water moves by pipe to a nearby catch basin

- Contractors are being brought in to offer quotes for repair of the cupola on the Orientation Barn at Peck Farm. The cupola is ready for substantial renovation work. Windows will need to be replaced as well as the siding, fascia and trim boards. Any work performed will follow the same construction methods and use similar materials as originally built, whenever reasonably possible. The intent is to make the building weathertight while retaining its “as built” appearance. Work would take place from the outside by use of an aerial lift.



- Also, at Peck Farm, the renovation work needed on the water supply well is set to place the last week of October. Cleaning of the well pipe, installing a new pump and lowering that pump to the depth of a more abundant water supply will ensure a sufficient water supply in the future.

- At Sunset Community Center, work continues to determine the best path forward to improve locker room temperature and humidity concerns. The HVAC unit that services the locker rooms was checked to ensure that it is functioning mechanically as designed. It was found to be operating at full capacity. Discussions with the manufacturer followed, and during those discussions it was learned that the unit is not capable of controlling the environment it is tasked to control. The unit might be better suited for areas with less exacting requirements, such as a warehouse. Next steps are to obtain an operational assessment which can be used to recommend a replacement unit/system. Three contractors have been contacted for the operational assessment. Only one has offered a quote for the assessment, that being Trane Technologies. Once additional quotes are received a vendor will be chosen to assess needs and recommend the correct mechanical system for the building. Replacement costs could then be budgeted for in the 2026—2027 budget year.
- District staff are painting exterior portions of the Sunset Community Center. The building was recently tuckpointed and areas that were repaired necessarily required some fresh paint.
- Work has begun to replace three massive check valve assemblies at various Sunset Pool water pump lines. These heavy iron valves close when pumps are shut down for routine maintenance during the season. Proper functioning valves ensure easy startup of the system later. Illinois Pump will be performing this much needed work.

ATHLETICS

- Damico Asphalt has completed installing the 2" asphalt overlay at Mill Creek Community Park tennis courts. They followed the preliminary work done by Paramount Fence to remove all fence fabric and replace 22 line posts. Inspection after the only recent rain showed that the court is pitched well, as no pockets of water, or "birdbaths" were seen.



- U.S. Tennis Court Construction has offered up a quote to color coat the tennis courts at Mill Creek Community Park. Post has quoted \$18,500. Work could take place yet this season, as the asphalt is now fully cured and ready to be painted.

HORTICULTURE, GARDEN PLOTS AND NATURAL AREAS

- The growing season is soon to come to an end. Annual flowers are still showing their Summer beauty to the backdrop of the trees turning to warm Fall colors. With favorable weather, the annual flowers will last to the end of the month, with mums and pansies lasting a few weeks longer. The last horticultural planting of the year is planned for October 30th, where staff from all departments will help install bulbs at Sunset Park.



GENEVA PARK DISTRICT, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
APRIL 30, 2025

710 Western Avenue
Geneva, IL 60134
Phone: 630.232.4542
Fax: 630.232.4569
www.genevaparks.com



October 7, 2025

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, 2025, 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

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES**

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit its ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to the Village's financial statements for the year ended April 30, 2026.

2. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the District's financial statements for the year ended April 30, 2027.

2025

Geneva



Park District Illinois

Annual Comprehensive Financial Report

For the Fiscal Period
Ending April 30, 2025



GENEVA PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2025

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, 2025

BOARD OF PARK COMMISSIONERS

Jay Moffat, Acting President/Vice President

Bre Cullen, Treasurer

Gabriel Kaven, Commissioner

Doug Jones, Commissioner

Peter Cladis, Commissioner

EXECUTIVE STAFF

Nicole Vickers, Executive Director

Carl Gorra, Superintendent of Parks and Properties

Christy Powell, Superintendent of Finance and Personnel

Elliot Bortner, Superintendent of Recreation

OUR MISSION

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

OUR VISION

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

OUR VALUES

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

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

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

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

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

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

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

Geneva Park District
Board of Commissioners

Board Members

John Frankenthal, President
Jay Moffat, Vice President
Peter Cladis
Bre Cullen
Doug Jones

Nicole Vickers
Executive Director

Hannah Sternicker
Administrative Assistant
to the Director

Park District Attorneys



FULLTIME STAFF ORGANIZATIONAL CHART

Elliott Bortner
Superintendent of Recreation

Christy Powell
Superintendent of Finance & Personnel

Carl Gorn
Superintendent of Parks & Properties

Kyle Donahue
Assistant Superintendent
of Recreation

Joey Kaheut
Aquatics & Facility
Manager

Ryan Coffland
Facility & Special Events
Manager

Adam Dagley
Manager of Peck Farm
Park

Laura Sprague
Marketing & Sponsorship
Manager

Audra Jentel
Accounts Payable &
Payroll Manager

Dawn Flewig
Accounts Receivable
Manager

Ken Kerfoot
Assistant Superintendent
of Parks & Properties

Mandy Morgan
Assistant Superintendent
of Parks & Properties

Cory Bradburn
Athletic Supervisor

Briana Carlson
SPRC Customer
Service Manager

Brendan Lechbaum
SCC Customer
Service Manager

Kate McKinney
Peck Farm Park
Program Coordinator

OUR FACILITIES
Sunset Community Center (SCC) / Administrative Offices
710 Western Avenue, Geneva, IL 60134

Stephen D. Persinger Recreation Center (SPRC)
3507 Kaneville Road, Geneva, IL 60134

Peck Farm Park
4038 Kaneville Road, Geneva, IL 60134

Friendship Station Preschool
2960 Blackman Road, Geneva, IL 60134

Playhouse 38
321 Stevens Street, Suite P, Geneva, IL 60134

Sunset Pool
710 Western Avenue, Geneva, IL 60134

Mill Creek Pool
39W125 S. Mill Creek Drive, Geneva, IL 60134

Stone Creek Miniature Golf Course
101 North Street, Geneva, IL 60134

Beth Keen
Recreation Supervisor

Jon Foust
SPRC Custodian

Keith Harvey
SCC Custodian

Paul Lael
SCC Custodian

Tanya Osika
Cultural Arts &
Recreation Coordinator

Angel Mayen
SPRC Custodian

Chris McAdam
Aquatics & Fitness
Coordinator

Kelly Wiles
Recreation Supervisor

Leah Hurwitz
Recreation
Coordinator

Kate Perez
Parks II - Horticulture

Rafael Davalos
Parks I - Horticulture

Kendall Keller
Parks I - Horticulture

Josh Junger
Mechanics/Fleet Manager

Lauren Gager
Trades II

Josh Rogowski
Trades I

Jimmy Lane
Parks I

Matthew McNeil
Parks I

Andrew Rauchmiller
Parks II - Turf Projects

Parks II - Athletics

Von Rivera
Parks I

Jeremy Sciascia
Peck Farm Caretaker

Ethan Weseman
Parks I - PFP Custodial

Bailee Arnold
Parks I

Jason Black
Full Security

Updated July 2024



October 7, 2025

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, 2025 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 District serves a population of approximately 31,000. The 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 District owns or leases 61 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; 30 picnic shelters; 20 tennis courts; 20 soccer fields; 15 basketball courts; and 2 football fields. In fiscal year 2024-2025, the District provided facilities for approximately 50,000 registered recreation program participants, 170,000 fitness center participants, 18,000 miniature golf rounds and 57,000 pool patrons.

A five-member Board of Commissioners elected for staggered six-year terms governs the District. Day-to-day administration of the District is the responsibility of the Executive Director. The District employs 42 full-time staff, 150 part-time staff and 200 seasonal staff during the year.

The 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 District is located in Kane County, Illinois. The economic condition and outlook of the Park District continues to be strong. The District, for the most part, has successfully recovered from the global pandemic and is operating at more normal levels.

The District continued to have strong new growth in residential and business properties of \$17 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 District expects to expand its residential base west of Randall Road. With the likely construction of additional residential developments to the west, the 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 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. At the end of fiscal year 2024-25, the General and Recreation Funds had a fund balance level of 38% and 38% respectively.

MAJOR INITIATIVES

In 2025-26, the District has allocated funds for various major capital improvements. Those improvements include: \$160K for various exterior improvements at the SCC facility; \$220K for parking lot improvements including the Wheeler Parking lot; \$385K for various Sunset Pool maintenance improvements; \$150K in tennis court improvements at the Dryden tennis court; \$1.9M in environmental initiatives as the District anticipates possibly receiving a grant of \$1.4M for the addition \$1.8M of EV charging stations and budgets \$100K for solar panels at the Peck Farm maintenance facility; \$185K in ball field improvements at Wheeler Park, Forni Park and the HSS and WAS ball fields; \$2.9M in playground equipment/replacement with the addition of Winding Creek Park/ playground budgeted at \$2.1M (\$600K is funded thru an OSLAD grant) and renovation of an additional playground; \$240K for Sandholm Woods west improvements; the District has budgeted \$1M for land acquisition in preparation of the end of the 2026 lease with the school district for the preschool location; \$75K for Peck Farm Peterson Property design and engineering site work; \$120K for Peck Farm improvements which include the peck well and fascia building improvements; \$255K for HVAC improvements at HSS and WAS; \$308K for vehicles/equipment replacement; and \$121K for computer/office equipment replacement and software upgrades.

HIGHLIGHTS

The District had many highlights throughout the 2024-25 fiscal year. \$450K for various improvements at SPRC and the repurpose of the SPRC indoor playground; \$480K for parking lot improvements including the expansion of the Mill Creek parking lot; \$675K for various Sunset Pool improvements including the rebuild of the pumps and gel coating slides and filter replacements; \$650K for the addition of pickleball courts (this project was partially funded by the \$600K OSLAD grant award); \$175K for Peck Farm improvements and the renovation of the Orientation Barn; \$500K for the universal playground (funded thru the Special Recreation Fund) \$1.4M for the addition of Mill Creek Park improvements including the rain garden and bathrooms (this project is partially funded by the \$600K OSLAD grant award); \$275K for vehicles/equipment replacement, \$123K for computer/office equipment replacement and software upgrades.

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, 2024. This was the fourteenth 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 2024, the District was awarded a \$600,000 Open Space Land Acquisition and Development Program grant from the Illinois Department of Natural Resource for improvements. Winding Creek Park is a brand-new neighborhood park located on the west side of Geneva. This 4.85-acres park will be developed to serve many new single-family homes as well as existing long-time residents in multi-family housing to the east and single-family housing to the west and south. The primary objective is to provide a variety of recreation for all ages while creating a natural setting with woodlands, prairie and a view to existing wetlands just off site. The park will offer a variety of recreational amenities including sports, fitness and multigenerational play. The community will benefit from having a park and greenspace within walking distance that does not require crossing major roads. Sensitivity to the adjacent preserved wetland elevates the natural elements as a key feature of the neighborhood park

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 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 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, 2024



Executive Director/CEO

FINANCIAL SECTION

This section includes:

- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

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



INDEPENDENT AUDITOR'S REPORT

October 7, 2025

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

Report on the Audit of the Financial Statements

Opinion

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 (the District), as of and for the year ended April 30, 2025, 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, based on our audit and the report of the other auditors, 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, 2025, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 and *Government 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 supplementary pension and other post-employment benefit (OPEB) schedules, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

GENEVA PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2025

This Management Discussion and Analysis (MD&A) is intended to be an easily readable overview of the Geneva Park District's (the District) financial activities for the year ended April 30, 2025, based on currently known facts, decisions and conditions. This analysis focuses on current year activities and operations and should be read in conjunction with the transmittal letter, which can be found in the introductory section, and the basic financial statements that follow this document.

FINANCIAL HIGHLIGHTS

Total Geneva Park District's net position increased by \$3,009,774, or 6.1 percent.

During the year, government-wide revenues totaled \$16,524,547, while expenses totaled \$13,514,773, resulting in an increase to net position of \$3,009,774.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$17,619,108, an increase of \$1,492,800 in comparison with the prior year. Overall, all nonmajor governmental funds saw a decrease in fund balance for the year. The Capital Improvements Fund had an increase in fund balance as the District issued limited bonds that will be used to fund capital projects over the next two years. 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 before transfers to the Capital Improvements Fund of \$2,297,734. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,027,346 or 61.1 percent of total General Fund expenditures. The Recreation Fund reported an increase this year of \$1,658,112 before transfers to the Capital Improvements Fund. At the end of the current fiscal year committed fund balance for Recreation Fund future recreation programs was \$2,736,425 or 43.9 percent of total Recreation Fund expenditures.

The District's total debt increased by \$328,920 during the current fiscal year, due to various retirements of debt and debt issuance during the year.

USING THIS ANNUAL REPORT

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

Government-Wide Financial Statements

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

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

Management's Discussion and Analysis

April 30, 2025

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.

GENEVA PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2025

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. net pension liability 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 \$52,523,574.

	Net Position	
	4/30/2025	4/30/2024
Current Assets and Other Assets	\$ 28,429,001	26,308,863
Capital Assets	37,536,925	35,203,001
Total Assets	65,965,926	61,511,864
Deferred Outflows	767,372	1,450,388
Total Assets/Deferred Outflows	66,733,298	62,962,252
Long-Term Debt	1,684,365	1,418,937
Other Liabilities	3,138,537	2,711,060
Total Liabilities	4,822,902	4,129,997
Deferred Inflows	9,386,822	9,318,455
Total Liabilities/Deferred Inflows	14,209,724	13,448,452
Net Position		
Net Investment in Capital Assets	34,336,127	32,838,386
Restricted	777,073	1,385,044
Unrestricted	17,410,374	15,290,370
Total Net Position	52,523,574	49,513,800

GENEVA PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

A large portion of the District's net position, \$34,336,127 or 65.4 percent, reflects its investment in capital assets (for example, land, construction in progress, park and land improvements, buildings and improvements, equipment, and vehicles), 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, \$777,073 or 1.5 percent, of the District's net position represents resources that are subject to external restrictions on how they may be used. For example, those whereby the District is acting as a trustee or agent for the benefit of those outside the government, such as, social security, Illinois Municipal Retirement Fund, Liability Insurance, etc. The remaining 33.1 percent, or \$17,410,374, represents unrestricted net position and may be used to meet the government's ongoing obligations to residents and creditors.

	Changes in Net Position	
	4/30/2025	4/30/2024
Revenues		
Program Revenues		
Charges for Services	\$ 5,732,832	5,443,843
Operating Grants/Contributions	826,077	77,610
General Revenues		
Property Taxes	8,869,695	8,337,114
Replacement Taxes	179,754	292,765
Interest	785,577	749,290
Other Revenues	130,612	330,064
Total Revenues	16,524,547	15,230,686
Expenses		
General Government	4,485,490	3,442,932
Recreation	8,974,386	8,429,124
Interest on Long-Term Debt	54,897	92,238
Total Expenses	13,514,773	11,964,294
Change in Net Position	3,009,774	3,266,392
Net Position - Beginning	49,513,800	46,247,408
Net Position - Ending	52,523,574	49,513,800

Net position of the District's governmental activities increased by 6.1 percent (\$52,523,574 in 2025 compared to \$49,513,800 in 2024). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$17,410,374 at April 30, 2025.

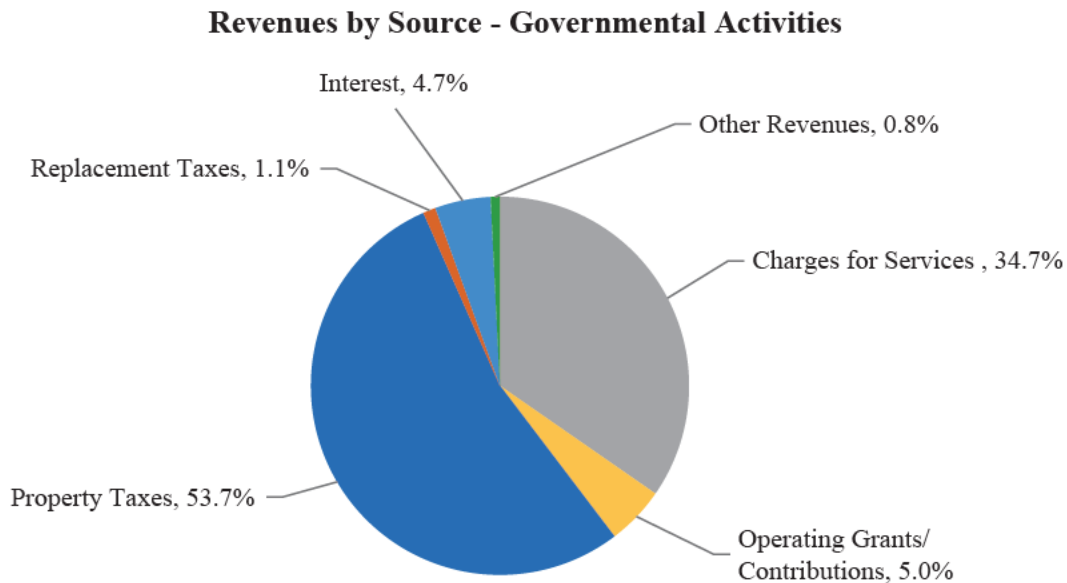
Management's Discussion and Analysis
April 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

Revenues for governmental activities totaled \$16,524,547, while the cost of all governmental functions totaled \$13,514,773. This results in an increase of \$3,009,774. In 2024, revenues of \$15,230,686 exceeded expenses of \$11,964,294 resulting in an increase of \$3,266,392. Property taxes, charges for services, operating grants/contributions and interest for the year increased.

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 \$17,619,108, which is an increase of \$1,492,800, or 9.3 percent from last year's total of \$16,126,308. The increase is attributable to increases seen in tax receipts as well as an increase in charges for service as the District saw an increase in participant numbers.

Management's Discussion and Analysis

April 30, 2025

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 Improvements Fund. After the audit transfer, there was a decrease in fund balance for the year of \$2,266, or 0.1 percent. Prior to this audit transfer the increase was due to increased revenues. The General Fund saw an increase in property tax revenue, interest income, and charges for services which were \$219,186, \$130,834, and \$26,070, respectively, over budget. Property tax revenue increased as the Consumer Price Index (CPI) was over 3.4% along with new growth of \$17M

The Recreation Fund reported an increase in fund balance prior to the audit transfer to the Capital Improvements Fund. After the audit transfer, there was an increase in fund balance for the year of \$8,112, or 0.3 percent. Prior to the audit transfer the increase was due to increased revenues. The Recreation Fund saw an property tax revenue, charges for services, and interest income which were \$56,763, \$801,212, and \$124,061 respectively, over budget. Charges for services significantly increased due to a higher rate of participation in offered programs during the current fiscal year. In addition, interest increased primarily due to favorable market conditions.

The General Fund and Recreation Fund are the chief operating funds of the District. At April 30, 2025, unassigned fund balance in the General Fund was \$2,027,346, which represents 95.6 percent of the total fund balance of the General Fund while fund balance committed for recreation programs in the Recreation Fund was \$2,736,425, which represents 100.0 percent of the total fund balance of the Recreation Fund.

As a measure of the General Fund's and Recreation Fund's liquidity, it may be useful to compare unassigned or assigned/committed fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 61.1 percent of total General Fund expenditures and committed fund balance in the Recreation Fund represents approximately 43.9 percent of total Recreation Fund expenditures.

The Capital Improvements Fund reported an increase in fund balance for the year of \$2,051,531. This was due to \$3,950,000 in transfers from the General and Recreation Funds. In the Capital Improvements Fund at April 30, 2025, the amount assigned for undesignated capital projects totaled \$12,055,185, which represents 100.0 percent of the total fund balance. The assigned/undesignated fund balance in the Capital Improvements Fund represents approximately 242.8 percent of total Capital Projects Fund expenditures.

The Bond and Interest Fund reported an increased of \$4,242 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 \$5,613,455, compared to budgeted revenues of \$5,322,200, which is \$291,255 higher than the budgeted amount. This is due in part to revenues for property and replacement taxes and interest being \$219,186, \$26,028, and \$130,834 higher than budgeted, respectively. The General Fund actual expenditures for the year were \$406,479 lower than budgeted (\$3,315,721 actual compared to \$3,722,200 budgeted). Expenditures in all areas were under budget as the District managed the budgets closely during the year.

GENEVA PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2025

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of April 30, 2025 was \$37,536,925 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, park and land improvements, buildings and improvements, equipment, and vehicles.

	Capital Assets - Net of Depreciation	
	2025	2024
Land	\$ 20,550,126	20,550,126
Construction in Progress	135,823	78,240
Park and Land Improvements	1,853,951	2,028,767
Buildings and Improvements	10,026,611	9,783,665
Equipment	4,580,422	2,517,386
Vehicles	389,992	244,817
Total	<u>37,536,925</u>	<u>35,203,001</u>

This year's major additions included:

Construction in Progress	\$ 57,583
Buildings and Improvements	849,164
Equipment	2,908,504
Vehicles	<u>169,896</u>
	<u>3,985,147</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 \$2,693,535 as compared to \$2,364,615 the previous year, an increase of 13.9 percent. The following is a comparative statement of outstanding debt:

GENEVA PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2025

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration - Continued

	Long-Term Debt Outstanding	
	2025	2024
General Obligation Park Bonds	\$ 1,903,535	914,615
Alternate Revenue Bonds	790,000	1,450,000
Totals	2,693,535	2,364,615

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 \$53,613,920.

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 2026 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 an anticipation of increased inflation, and fully 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 2025-26 year, excluding the Capital Improvement Fund, increased a mere .55 percent as revenues and expense are anticipated to stay level in the next budget year. The Capital Improvement Fund budget for the 2025-26 year increased 30.0 percent due to a number of grant funded projects.

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, 2025

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Statement of Net Position

April 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 18,871,695
Receivables - Net of Allowances	9,556,969
Prepays	337
Total Current Assets	<u>28,429,001</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	20,685,949
Depreciable	50,975,759
Accumulated Depreciation	<u>(34,124,783)</u>
Total Noncurrent Assets	<u>37,536,925</u>
Total Assets	<u>65,965,926</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	684,548
Deferred Items - RBP	<u>82,824</u>
Total Deferred Outflows of Resources	<u>767,372</u>
Total Assets and Deferred Outflows of Resources	<u>66,733,298</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 631,690
Accrued Payroll	154,116
Accrued Interest	22,742
Other Payables	858,222
Current Portion of Long-Term Debt	1,471,767
Total Current Liabilities	<u>3,138,537</u>
Noncurrent Liabilities	
Compensated Absences Payable	142,042
Net Pension Liability - IMRF	128,667
Total OPEB Liability - RBP	135,941
General Obligation Bonds Payable	977,715
Alternate Revenue Source Bonds	300,000
Total Noncurrent Liabilities	<u>1,684,365</u>
Total Liabilities	<u>4,822,902</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	9,165,865
Deferred Items - IMRF	80,578
Deferred Items - RBP	140,379
Total Deferred Inflows of Resources	<u>9,386,822</u>
Total Liabilities and Deferred Inflows of Resources	<u>14,209,724</u>
NET POSITION	
Net Investment in Capital Assets	34,336,127
Restricted	
Property Tax Levies	
Liability Insurance	92,955
Audit	5,179
IMRF	220,902
Social Security	140,119
Special Recreation	136,851
Debt Service	181,067
Unrestricted	<u>17,410,374</u>
Total Net Position	<u>52,523,574</u>

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

GENEVA PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended April 30, 2025

	Program Revenues				Net (Expenses)/
	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions		Revenues and Changes in Net Position
	Expenses				
Governmental Activities					
General Government	\$ 4,485,490	196,770	826,077	—	(3,462,643)
Recreation	8,974,386	5,536,062	—	—	(3,438,324)
Interest on Long-Term Debt	54,897	—	—	—	(54,897)
Total Governmental Activities	13,514,773	5,732,832	826,077	—	(6,955,864)
General Revenues					
Taxes					
Property Taxes					8,869,695
Intergovernmental - Unrestricted					
Replacement Taxes					179,754
Interest					785,577
Miscellaneous					130,612
					9,965,638
Change in Net Position					3,009,774
Net Position - Beginning					49,513,800
Net Position - Ending					52,523,574

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

GENEVA PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2025

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2025

	<u>General</u>
ASSETS	
Cash and Investments	\$ 4,618,882
Receivables - Net of Allowances	
Taxes	5,212,273
Accounts	—
Interest	4,027
Due from Other Funds	—
Prepays	—
	<u> </u>
Total Assets	<u><u>9,835,182</u></u>
LIABILITIES	
Accounts Payable	47,274
Accrued Payroll	63,334
Due to Other Funds	2,300,000
Other Payables	92,000
Total Liabilities	<u>2,502,608</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	5,212,273
Total Liabilities and Deferred Inflows of Resources	<u>7,714,881</u>
FUND BALANCES	
Nonspendable	—
Restricted	92,955
Committed	—
Assigned	—
Unassigned	2,027,346
Total Fund Balances	<u>2,120,301</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>9,835,182</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>
5,258,340	203,809	8,250,683	539,981	18,871,695
2,067,605	989,592	—	896,395	9,165,865
646	—	365,500	—	366,146
4,017	—	16,754	160	24,958
—	—	3,987,993	—	3,987,993
337	—	—	—	337
7,330,945	1,193,401	12,620,930	1,436,536	32,416,994
62,621	—	507,263	14,532	631,690
90,782	—	—	—	154,116
1,665,435	—	—	22,558	3,987,993
707,740	—	58,482	—	858,222
2,526,578	—	565,745	37,090	5,632,021
2,067,605	989,592	—	896,395	9,165,865
4,594,183	989,592	565,745	933,485	14,797,886
337	—	—	—	337
—	203,809	—	503,051	799,815
2,736,425	—	—	—	2,736,425
—	—	12,055,185	—	12,055,185
—	—	—	—	2,027,346
2,736,762	203,809	12,055,185	503,051	17,619,108
7,330,945	1,193,401	12,620,930	1,436,536	32,416,994

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, 2025

Total Governmental Fund Balances	\$ 17,619,108
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	37,536,925
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	603,970
Deferred Items - RBP	(57,555)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(177,553)
Net Pension Liability - IMRF	(128,667)
Total OPEB Liability - RBP	(156,377)
General Obligation Bonds	(1,903,535)
Alternate Revenue Source Bonds	(790,000)
Accrued Interest Payable	<u>(22,742)</u>
Net Position of Governmental Activities	<u><u>52,523,574</u></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, 2025**

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, 2025

	General
Revenues	
Taxes	\$ 5,050,186
Intergovernmental	78,972
Charges for Services	196,770
Grants and Contributions	18,913
Interest	231,084
Miscellaneous	37,530
Total Revenues	<u>5,613,455</u>
Expenditures	
General Government	2,718,881
Recreation	—
Capital Outlay	266,840
Debt Service	
Principal Retirement	330,000
Interest and Fiscal Charges	—
Total Expenditures	<u>3,315,721</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,297,734</u>
Other Financing Sources (Uses)	
Debt Issuance	—
Transfers In	—
Transfers Out	(2,300,000)
	<u>(2,300,000)</u>
Net Change in Fund Balances	(2,266)
Fund Balances - Beginning	<u>2,122,567</u>
Fund Balances - Ending	<u><u>2,120,301</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
1,991,948	961,387	—	866,174	8,869,695
75,211	—	—	25,571	179,754
5,536,062	—	—	—	5,732,832
6,739	—	800,425	—	826,077
225,661	—	325,119	3,713	785,577
54,756	—	38,326	—	130,612
7,890,377	961,387	1,163,870	895,458	16,524,547
—	—	36,670	562,698	3,318,249
5,726,362	—	—	377,768	6,104,130
153,608	—	4,929,204	523,811	5,873,463
330,000	914,615	—	—	1,574,615
22,295	42,530	—	—	64,825
6,232,265	957,145	4,965,874	1,464,277	16,935,282
1,658,112	4,242	(3,802,004)	(568,819)	(410,735)
—	—	1,903,535	—	1,903,535
—	—	3,950,000	—	3,950,000
(1,650,000)	—	—	—	(3,950,000)
(1,650,000)	—	5,853,535	—	1,903,535
8,112	4,242	2,051,531	(568,819)	1,492,800
2,728,650	199,567	10,003,654	1,071,870	16,126,308
2,736,762	203,809	12,055,185	503,051	17,619,108

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, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 1,492,800
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Capital Outlays	3,985,147
Depreciation Expense	(1,651,223)

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(688,791)
Change in Deferred Items - RBP	(7,085)

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	(19,664)
Changes in Net Pension Asset - IMRF	193,887
Changes in Total OPEB Liability - RBP	23,695
Retirement of Debt	1,574,615
Issuance of Debt	(1,903,535)

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.

9,928

Changes in Net Position of Governmental Activities

3,009,774

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Geneva Park District (the 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

The District is a municipal corporation governed by an elected president and four-member Board of Commissioners. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units discretely or component units that are required to be included in the financial statements of the District.

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, 2025

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.

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

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Governmental Funds

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

General Fund (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.

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.

Notes to the Financial Statements

April 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus

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.

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/
FUND BALANCE**

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.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/ FUND BALANCE - Continued

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.

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

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.

Notes to the Financial Statements

April 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/
FUND BALANCE - Continued**

Compensated Absences

The District's policy allows full time and part time employees to earn varying amounts of sick and vacation pay for each year employed.

Full time employees accrue vacation between 80 to 200 hours per year. Employees are eligible to accrue vacation based on their length of service with the District. For IMRF Retirement Purposes, full-time employees will be able to accrue up to two hundred and forty (240) days of sick leave referred to as SI2 time. Payed sick leave is not available for part-time or seasonal employees.

Should any employee leave after the sixth month past the anniversary date, they will be reimbursed for all vacation time remaining, except if an employee leaves within the first year of employment his/her vacation time will be pro-rated based on the months of service worked.

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

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, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/ FUND BALANCE - Continued

Use of Estimates

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

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.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

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 District Liquid Assets Fund (IPDLAF), and the Illinois Metropolitan Investment Fund (IMET).

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.

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.

Deposits. At year-end, the carrying amount of the District's deposits totaled \$5,715,712 and the bank balances totaled \$6,124,410.

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

Investment Type	Fair Value	Investment Maturities (in Years)
		Less Than 1
IPDLAF	\$ 16,740	16,740
IMET	11,235,708	11,235,708
Municipal Bonds	1,903,535	1,903,535
	13,155,983	13,155,983

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Investments - Continued. The District has the following recurring fair value measurements as of April 30, 2025:

- IPDLAF of \$16,740 are measured using the net asset value per share determined by the pool
- IMET of \$11,235,708 are measured using the net asset value per share determined by the pool
- Municipal Bonds of \$1,903,535 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 states that the District will minimize risk of decreasing market value of securities resulting from changes in interest rates. The District will build their investment portfolio so that maturing securities meet cash requirements for operations and will invest operating funds in shorter-term securities.

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 investments 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, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2024 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	\$ 2,300,000
Capital Improvements	Recreation	<u>1,650,000</u>
		<u>3,950,000</u>

Transfers are used to move excess expenditures to the Capital Improvement Fund for future capital expenditure spending.

INTERFUND BALANCES

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

Receivable Fund	Payable Fund	Amount
Capital Improvements	General	\$ 2,300,000
Capital Improvements	Recreation	<u>1,665,435</u>
		<u>3,987,993</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, 2025

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	78,240	57,583	—	135,823
	<u>20,628,366</u>	<u>57,583</u>	<u>—</u>	<u>20,685,949</u>
Depreciable Capital Assets				
Park and Land Improvements	11,239,314	—	—	11,239,314
Buildings and Improvements	23,527,381	849,164	—	24,376,545
Equipment	11,354,682	2,908,504	—	14,263,186
Vehicles	926,818	169,896	—	1,096,714
	<u>47,048,195</u>	<u>3,927,564</u>	<u>—</u>	<u>50,975,759</u>
Less Accumulated Depreciation				
Park and Land Improvements	9,210,547	174,816	—	9,385,363
Buildings and Improvements	13,743,716	606,218	—	14,349,934
Equipment	8,837,296	845,468	—	9,682,764
Vehicles	682,001	24,721	—	706,722
	<u>32,473,560</u>	<u>1,651,223</u>	<u>—</u>	<u>34,124,783</u>
Total Net Depreciable Capital Assets	<u>14,574,635</u>	<u>2,276,341</u>	<u>—</u>	<u>16,850,976</u>
Total Net Capital Assets	<u>35,203,001</u>	<u>2,333,924</u>	<u>—</u>	<u>37,536,925</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 392,333
Recreation	<u>1,258,890</u>
	<u>1,651,223</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

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 2023 - Due in annual installments of \$844,020 to \$914,615 plus interest at 4.65% to 5.00% through December 15, 2025.	Bond and Interest	\$ 914,615	—	914,615	—
General Obligation Limited Tax Park Bonds of 2025 - Due in annual installments of \$925,820 to \$977,715 plus interest at 4.16% to 4.23% through December 15, 2026.	Bond and Interest	—	1,903,535	—	1,903,535
		914,615	1,903,535	914,615	1,903,535

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.	General and Recreation	\$ 1,450,000	—	660,000	790,000

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

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	\$ 157,889	19,664	—	177,553	35,511
Net Pension Liability - IMRF	322,554	—	193,887	128,667	—
Total OPEB Liability - RBP	180,072	—	23,695	156,377	20,436
General Obligation Bonds	914,615	1,903,535	914,615	1,903,535	925,820
Alternate Revenue Source Bonds	1,450,000	—	660,000	790,000	490,000
	<u>3,025,130</u>	<u>1,923,199</u>	<u>1,792,197</u>	<u>3,156,132</u>	<u>1,471,767</u>

For the governmental activities, the compensated absences, the net pension liability and the total OPEB liability are generally liquidated by the General Fund and Recreation Fund. Payments on the general obligation bonds and alternate revenue source bonds are made by the General, 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
2026	\$ 925,820	63,868	490,000	24,790
2027	977,715	40,673	300,000	9,600
Totals	<u>1,903,535</u>	<u>104,541</u>	<u>790,000</u>	<u>34,390</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

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 - 2023	<u>\$ 1,864,832,016</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	53,613,920
Amount of Debt Applicable to Limit	<u>1,903,535</u>
Legal Debt Margin	<u>51,710,385</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	10,722,784
Amount of Debt Applicable to Debt Limit	<u>1,903,535</u>
Non-Referendum Legal Debt Margin	<u>8,819,249</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

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, 2025:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 37,536,925
Less Capital Related Debt:	
General Obligation Limited Tax Park Bonds of 2025	(1,903,535)
General Obligation (ARS) Refunding Bonds of 2014	(790,000)
Capital Related Accounts Payable	<u>(507,263)</u>
Net Investment in Capital Assets	<u><u>34,336,127</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, 2025

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:

		Special Revenue	Debt Service Bond and Interest	Capital Projects Capital Improvements	Nonmajor	Totals
	General	Recreation				
Fund Balances						
Nonspendable						
Prepays	\$ —	337	—	—	—	337
Restricted						
Property Tax Levies						
Liability Insurance	92,955	—	—	—	—	92,955
Audit	—	—	—	—	5,179	5,179
IMRF	—	—	—	—	220,902	220,902
Social Security	—	—	—	—	140,119	140,119
Special Recreation	—	—	—	—	136,851	136,851
Debt Service	—	—	203,809	—	—	203,809
	92,955	—	203,809	—	503,051	799,815
Committed - Recreation						
Programs and Facilities	—	2,736,425	—	—	—	2,736,425
Assigned						
Capital Improvements	—	—	—	12,055,185	—	12,055,185
Unassigned	2,027,346	—	—	—	—	2,027,346
Total Fund Balances	2,120,301	2,736,762	203,809	12,055,185	503,051	17,619,108

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

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, 2024 and the statement of revenues and expenses for the period ending December 31, 2024. The District's portion of the overall equity of the pool is 0.483% or \$194,578.

Assets	\$ 57,489,173
Deferred Outflows of Resources - Pension	1,504,673
Liabilities	18,636,379
Deferred Inflows of Resources - Pension	47,361
Total Net Position	40,310,107
Operating Revenues	22,016,322
Nonoperating Revenues	3,089,028
Expenditures	25,474,173

Since 94.31% 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, 2025

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, 2024 and the statement of revenues and expenses for the period ending December 31, 2024.

Assets	\$ 22,695,597
Deferred Outflows of Resources - Pension	644,861
Liabilities	6,562,853
Deferred Inflows of Resources - Pension	20,297
Total Net Position	16,757,306
Operating Revenues	41,255,784
Nonoperating Revenues	1,201,472
Expenditures	44,354,600

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

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

From time to time, the District is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

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 \$279,318 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, 2025

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, 2025

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, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	40
Inactive Plan Members Entitled to but not yet Receiving Benefits	130
Active Plan Members	<u>69</u>
Total	<u>239</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, 2025, the District's contribution was 4.47% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2024. 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, 2024, 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, 2025

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 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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	24.50%	4.75%
Domestic Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Real Estate	10.50%	6.30%
Blended	11.50%	6.05% - 8.65%
Cash and Cash Equivalents	1.00%	3.80%

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

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)	\$ 2,004,238	128,667	(1,334,372)

GENEVA PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****April 30, 2025****NOTE 4 - OTHER INFORMATION - Continued****EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 15,290,824	14,968,270	322,554
Changes for the Year:			
Service Cost	265,197	—	265,197
Interest on the Total Pension Liability	1,090,332	—	1,090,332
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	(116,684)	—	(116,684)
Changes of Assumptions	—	—	—
Contributions - Employer	—	125,502	(125,502)
Contributions - Employees	—	144,811	(144,811)
Net Investment Income	—	1,426,737	(1,426,737)
Benefit Payments, Including Refunds of Employee Contributions	(768,716)	(768,716)	—
Other (Net Transfer)	—	(264,318)	264,318
Net Changes	470,129	664,016	(193,887)
Balances at December 31, 2024	15,760,953	15,632,286	128,667

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

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, 2025, the District recognized pension revenue of \$641,343. At April 30, 2025, 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	\$ 267,962	(73,426)	194,536
Change in Assumptions	—	(7,152)	(7,152)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	353,703	—	353,703
Total Pension Expense to be Recognized			
in Future Periods	621,665	(80,578)	541,087
Pension Contributions Made Subsequent			
to the Measurement Date	62,883	—	62,883
Total Deferred Amounts Related to IMRF	684,548	(80,578)	603,970

\$62,883 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, 2026. 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
2026	\$ 380,942
2027	399,499
2028	(165,516)
2029	(73,838)
2030	—
Thereafter	—
Total	541,087

Notes to the Financial Statements
April 30, 2025

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 and recreation employees of the District. RBP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

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

Plan Membership. As of September 30, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	1
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>40</u>
Total	<u>41</u>

Total OPEB Liability

The District’s total OPEB liability was measured as of September 30, 2024, and was determined by an actuarial valuation as of April 30, 2025.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September 30, 2024 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, 2025

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	Varies by Age and years of service.
Discount Rate	3.81%
Healthcare Cost Trend Rates	6.00% graded to 4.50% over 15 years for Medical and 10.00% graded to 4.50% over 16 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 Pub-2010 General Healthy Retiree Headcount-Weighted Below-Median Income Mortality Tables adjusted by 108% for males and 106.4% for females projected generationally using Scale MP-2021.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at April 30, 2024	<u>\$ 180,072</u>
Changes for the Year:	
Service Cost	9,139
Interest on the Total OPEB Liability	7,325
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(24,175)
Changes of Assumptions or Other Inputs	4,452
Benefit Payments	(20,436)
Other Changes	—
Net Changes	<u>(23,695)</u>
Balance at April 30, 2025	<u>156,377</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

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 3.81%, while the prior valuation used 4.09%. 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 (2.81%)	Current Discount Rate (3.81%)	1% Increase (4.81%)
Total OPEB Liability	\$	170,434	156,377	143,558

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	\$	139,261	156,377	176,996

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2025

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, 2025, the District recognized OPEB expense of \$3,826. At April 30, 2025, 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	\$ 60,529	(115,436)	(54,907)
Change in Assumptions	22,295	(24,943)	(2,648)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Pension Expense to be Recognized in Future Periods	82,824	(140,379)	(57,555)
Contributions Made Subsequent to the Measurement Date	—	—	—
Total Deferred Amounts Related to OPEB	82,824	(140,379)	(57,555)

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 Outflows/(Inflows) of Resources
2026	\$ (12,645)
2027	(12,645)
2028	(12,645)
2029	(12,373)
2030	(9,329)
Thereafter	2,082
Total	(57,555)

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 - Last Ten Fiscal Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years
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 - Last Ten Fiscal Years

April 30, 2025

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%
2024	128,409	128,409	—	3,100,061	4.14%
2025	146,439	146,439	—	3,279,585	4.47%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
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.

GENEVA PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years

April 30, 2025

	12/31/2016	12/31/2017
Total Pension Liability		
Service Cost	\$ 284,075	285,300
Interest	741,991	803,494
Differences Between Expected and Actual Experience and Actual Experience	102,846	(541,591)
Change of Assumptions	(14,695)	(328,706)
Benefit Payments, Including Refunds of Member Contributions	(267,146)	(348,844)
Net Change in Total Pension Liability	847,071	(130,347)
Total Pension Liability - Beginning	9,897,956	10,745,027
Total Pension Liability - Ending	10,745,027	10,614,680
Plan Fiduciary Net Position		
Contributions - Employer	\$ 291,477	270,553
Contributions - Members	123,511	118,811
Net Investment Income	575,356	1,521,884
Benefit Payments, Including Refunds of Member Contributions	(267,146)	(348,844)
Other (Net Transfer)	58,447	(160,164)
Net Change in Plan Fiduciary Net Position	781,645	1,402,240
Plan Net Position - Beginning	8,311,870	9,093,515
Plan Net Position - Ending	9,093,515	10,495,755
Employer's Net Pension Liability/(Asset)	\$ 1,651,512	118,925
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.63%	98.88%
Covered Payroll	\$ 2,747,985	2,665,842
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	60.10%	4.46%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2016 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
261,898	283,689	280,880	256,733	249,806	275,944	265,197
791,285	873,330	917,382	922,309	939,611	995,658	1,090,332
482,284	36,489	(297,098)	(338,458)	179,665	783,744	(116,684)
375,132	—	(139,443)	—	—	(21,078)	—
(390,332)	(461,722)	(707,248)	(656,130)	(540,826)	(677,360)	(768,716)
1,520,267	731,786	54,473	184,454	828,256	1,356,908	470,129
10,614,680	12,134,947	12,866,733	12,921,206	13,105,660	13,933,916	15,290,824
12,134,947	12,866,733	12,921,206	13,105,660	13,933,916	15,290,824	15,760,953
286,997	210,678	272,785	271,244	204,240	131,948	125,502
123,943	125,745	123,123	138,425	129,997	139,055	144,811
(497,002)	1,886,365	1,662,363	2,232,847	(1,826,900)	1,436,295	1,426,737
(390,332)	(461,722)	(707,248)	(656,130)	(540,826)	(677,360)	(768,716)
231,392	7,301	152,323	(32,691)	2,132	493,528	(264,318)
(245,002)	1,768,367	1,503,346	1,953,695	(2,031,357)	1,523,466	664,016
10,495,755	10,250,753	12,019,120	13,522,466	15,476,161	13,444,804	14,968,270
10,250,753	12,019,120	13,522,466	15,476,161	13,444,804	14,968,270	15,632,286
1,884,194	847,613	(601,260)	(2,370,501)	489,112	322,554	128,667
84.47%	93.41%	104.65%	118.09%	96.49%	97.89%	99.18%
2,754,288	2,794,853	2,736,062	2,723,332	2,888,814	3,090,117	3,218,016
68.41%	30.33%	(21.98%)	(87.04%)	16.93%	10.44%	4.00%

GENEVA PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2025

	<u>4/30/2019</u>
Total OPEB Liability	
Service Cost	\$ 12,275
Interest	9,304
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	(8,946)
Benefit Payments	(13,058)
Other Changes	—
Net Change in Total OPEB Liability	(425)
Total OPEB Liability - Beginning	<u>249,858</u>
Total OPEB Liability - Ending	<u><u>249,433</u></u>
Covered-Employee Payroll	\$ 2,180,960
Total OPEB Liability as a Percentage of Covered-Employee Payroll	11.44%

Notes:

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

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2019 through 2025.

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

4/30/2020	4/30/2021	4/30/2022	4/30/2023	4/30/2024	4/30/2025
11,554	15,291	14,980	10,849	8,264	9,139
10,617	5,745	4,868	3,664	3,894	7,325
—	—	—	—	—	—
(66,275)	11,669	(50,370)	(49,949)	66,114	(24,175)
15,293	(13,219)	(5,076)	(16,436)	14,359	4,452
(13,971)	(11,981)	(17,791)	(19,134)	(2,320)	(20,436)
—	—	—	—	—	—
(42,782)	7,505	(53,389)	(71,006)	90,311	(23,695)
249,433	206,651	214,156	160,767	89,761	180,072
206,651	214,156	160,767	89,761	180,072	156,377
2,157,360	2,013,158	1,995,579	2,365,636	2,510,927	2,647,329
9.58%	10.64%	8.06%	3.79%	7.17%	5.91%

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, 2025

	Budget		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 4,831,000	4,831,000	5,050,186
Intergovernmental			
Replacement Taxes	105,000	105,000	78,972
Charges for Services	170,700	170,700	196,770
Grants and Contributions	18,500	18,500	18,913
Interest	100,250	100,250	231,084
Miscellaneous	96,750	96,750	37,530
Total Revenues	5,322,200	5,322,200	5,613,455
Expenditures			
General Government			
Salaries and Benefits	1,936,100	1,936,100	1,852,850
Contractual Services	806,900	806,900	700,419
Commodities	146,900	146,900	113,783
Repairs	63,500	63,500	51,829
Capital Outlay	416,505	416,505	266,840
Debt Service			
Principal Retirement	330,000	330,000	330,000
Interest and Fiscal Charges	22,295	22,295	—
Total Expenditures	3,722,200	3,722,200	3,315,721
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,600,000	1,600,000	2,297,734
Other Financing (Uses)			
Transfers Out	(1,600,000)	(1,600,000)	(2,300,000)
Net Change In Fund Balance	—	—	(2,266)
Fund Balance - Beginning			2,122,567
Fund Balance - Ending			2,120,301

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, 2025

	Budget		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 1,935,185	1,935,185	1,991,948
Intergovernmental			
Replacement Taxes	100,000	100,000	75,211
Charges for Services	4,734,850	4,734,850	5,536,062
Grants and Contributions	7,000	7,000	6,739
Interest	101,600	101,600	225,661
Miscellaneous	36,000	36,000	54,756
Total Revenues	6,914,635	6,914,635	7,890,377
Expenditures			
Recreation			
Salaries and Benefits	3,263,400	3,263,400	3,381,470
Contractual Services	1,986,715	1,986,715	1,906,745
Commodities	316,445	316,445	327,183
Repairs	91,750	91,750	110,964
Capital Outlay	313,480	313,480	153,608
Debt Service			
Principal Retirement	330,000	330,000	330,000
Interest and Fiscal Charges	22,295	22,295	22,295
Total Expenditures	6,324,085	6,324,085	6,232,265
Excess (Deficiency) of Revenues Over (Under) Expenditures	590,550	590,550	1,658,112
Other Financing (Uses)			
Transfers Out	(600,000)	(600,000)	(1,650,000)
Net Change in Fund Balance	(9,450)	(9,450)	8,112
Fund Balance - Beginning			2,728,650
Fund Balance - Ending			2,736,762

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, 2025

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 957,145	957,145	961,387
Expenditures			
Debt Service			
Principal Retirement	914,615	914,615	914,615
Interest and Fiscal Charges	42,530	42,530	42,530
Total Expenditures	957,145	957,145	957,145
Net Change in Fund Balance	—	—	4,242
Fund Balance - Beginning			199,567
Fund Balance - Ending			203,809

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, 2025**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Grants and Contributions	\$ 795,000	795,000	800,425
Interest	100,000	100,000	325,119
Miscellaneous	76,000	76,000	38,326
Total Revenues	971,000	971,000	1,163,870
Expenditures			
General Government			
Contractual Services	35,000	35,000	36,670
Capital Outlay			
Capital Projects Expenditures	6,763,121	6,763,121	4,929,204
Total Expenditures	6,798,121	6,798,121	4,965,874
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,827,121)	(5,827,121)	(3,802,004)
Other Financing Sources			
Debt Issuance	1,811,917	1,811,917	1,903,535
Transfers In	1,900,000	1,900,000	3,950,000
	3,711,917	3,711,917	5,853,535
Net Change in Fund Balance	(2,115,204)	(2,115,204)	2,051,531
Fund Balance - Beginning			10,003,654
Fund Balance - Ending			12,055,185

GENEVA PARK DISTRICT, ILLINOIS**Nonmajor Governmental Funds
Combining Balance Sheet
April 30, 2025**

	Special Revenue Funds				
	Audit	Illinois Municipal Retirement	Social Security	Special Recreation	Totals
ASSETS					
Cash and Investments	\$ 5,179	234,804	140,019	159,979	539,981
Receivables - Net of Allowances					
Property Taxes	11,495	50,713	412,442	421,745	896,395
Interest	—	60	100	—	160
Total Assets	16,674	285,577	552,561	581,724	1,436,536
LIABILITIES					
Accounts Payable	—	13,962	—	570	14,532
Due to Other Funds	—	—	—	22,558	22,558
Total Liabilities	—	13,962	—	23,128	37,090
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	11,495	50,713	412,442	421,745	896,395
Total Liabilities and Deferred Inflows of Resources	11,495	64,675	412,442	444,873	933,485
FUND BALANCES					
Restricted	5,179	220,902	140,119	136,851	503,051
Total Liabilities, Deferred Inflows of Resources and Fund Balances	16,674	285,577	552,561	581,724	1,436,536

GENEVA PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2025

	Special Revenue Funds				Totals
	Audit	Illinois Municipal Retirement	Social Security	Special Recreation	
Revenues					
Taxes	\$ 3,390	51,394	387,734	423,656	866,174
Intergovernmental	2,256	13,538	9,777	—	25,571
Interest	—	1,392	2,321	—	3,713
Total Revenues	5,646	66,324	399,832	423,656	895,458
Expenditures					
General Government	13,450	146,231	403,017	—	562,698
Recreation	—	—	—	377,768	377,768
Capital Outlay	—	—	—	523,811	523,811
Total Expenditures	13,450	146,231	403,017	901,579	1,464,277
Net Change in Fund Balances	(7,804)	(79,907)	(3,185)	(477,923)	(568,819)
Fund Balances - Beginning	12,983	300,809	143,304	614,774	1,071,870
Fund Balances - Ending	5,179	220,902	140,119	136,851	503,051

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, 2025**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 3,000	3,000	3,390
Intergovernmental			
Replacement Taxes	3,000	3,000	2,256
Total Revenues	6,000	6,000	5,646
Expenditures			
General Government			
Contractual Services	13,450	13,450	13,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,450)	(7,450)	(7,804)
Other Financing Sources			
Transfers In	7,450	7,450	—
Net Change in Fund Balance	—	—	(7,804)
Fund Balance - Beginning			12,983
Fund Balance - Ending			5,179

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, 2025**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 50,000	50,000	51,394
Intergovernmental			
Replacement Taxes	18,000	18,000	13,538
Interest	1,500	1,500	1,392
Total Revenues	69,500	69,500	66,324
Expenditures			
General Government			
Employer's Contributions (IMRF)	175,000	175,000	146,231
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,500)	(105,500)	(79,907)
Other Financing Sources			
Transfers In	105,500	105,500	—
Net Change in Fund Balance	—	—	(79,907)
Fund Balance - Beginning			300,809
Fund Balance - Ending			220,902

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, 2025**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 374,500	374,500	387,734
Intergovernmental			
Replacement Taxes	13,000	13,000	9,777
Interest	2,500	2,500	2,321
Total Revenues	390,000	390,000	399,832
Expenditures			
General Government			
Employer's Social Security (F.I.C.A.)	410,000	410,000	403,017
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(20,000)	(3,185)
Other Financing Sources			
Transfers In	20,000	20,000	—
Net Change in Fund Balance	—	—	(3,185)
Fund Balance - Beginning			143,304
Fund Balance - Ending			140,119

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, 2025**

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 420,000	420,000	423,656
Miscellaneous			
Other	500,000	500,000	—
Total Revenues	920,000	920,000	423,656
Expenditures			
Recreation			
Inclusion Services	60,000	60,000	98,450
Joint Recreation Programs for the Handicapped	279,318	279,318	279,318
Capital Outlay			
Structural Improvements	580,682	580,682	523,811
Total Expenditures	920,000	920,000	901,579
Net Change in Fund Balance	—	—	(477,923)
Fund Balance - Beginning			614,774
Fund Balance - Ending			136,851

SUPPLEMENTAL SCHEDULES

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2025

April 30, 2025

Date of Issue	February 27, 2025
Date of Maturity	December 15, 2026
Authorized Issue	\$1,903,535
Interest Rates	4.16% - 4.23%
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
2026	\$ 925,820	63,868	989,688
2027	977,715	40,673	1,018,388
	<u>1,903,535</u>	<u>104,541</u>	<u>2,008,076</u>

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation (Alternate Revenue Source) Refunding Bonds of 2014

April 30, 2025

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
2026	\$ 490,000	24,790	514,790
2027	300,000	9,600	309,600
	790,000	34,390	824,390

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, 2025 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* April 30, 2025 (Unaudited)

	2016	2017	2018	2019
Governmental Activities				
Net Investment in Capital Assets	\$ 21,905,404	24,665,070	28,619,981	29,888,942
Restricted	415,196	492,730	535,261	738,427
Unrestricted	6,073,128	5,547,990	5,957,678	6,606,362
Total Governmental Activities Net Position	28,393,728	30,705,790	35,112,920	37,233,731

* Accrual Basis of Accounting

Data Source: District Records

2020	2021	2022	2023	2024	2025
31,496,758	31,637,733	32,360,763	32,897,279	32,838,386	34,336,127
1,097,700	989,888	1,122,308	1,324,915	1,385,044	777,073
6,007,267	8,053,774	10,697,903	12,025,214	15,290,370	17,410,374
38,601,725	40,681,395	44,180,974	46,247,408	49,513,800	52,523,574

GENEVA PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* April 30, 2025 (Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities										
General Government	\$ 3,855,703	3,204,505	3,491,405	3,095,469	3,937,877	2,847,448	2,840,947	3,576,828	3,442,932	4,485,490
Recreation	6,602,197	6,671,044	6,485,932	6,914,172	6,685,111	5,462,341	6,193,346	7,857,725	8,429,124	8,974,386
Interest on Long-Term Debt	452,426	392,880	327,469	249,512	209,477	165,931	118,786	104,109	92,238	54,897
Total Governmental Activities Expenses	10,910,326	10,268,429	10,304,806	10,259,153	10,832,465	8,475,720	9,153,079	11,538,662	11,964,294	13,514,773
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	87,229	88,830	82,253	95,839	93,112	39,949	152,354	172,440	170,088	196,770
Recreation	4,238,283	4,314,380	4,331,404	4,537,603	3,924,518	1,906,700	3,841,202	4,624,856	5,273,755	5,536,062
Operating Grants/Contributions	298,397	239,432	2,076,224	170,275	162,720	528,505	494,320	49,777	77,610	826,077
Total Governmental Activities										
Program Revenues	4,623,909	4,642,642	6,489,881	4,803,717	4,180,350	2,475,154	4,487,876	4,847,073	5,521,453	6,558,909
Net (Expenses) Revenues										
Governmental Activities	(6,286,417)	(5,625,787)	(3,814,925)	(5,455,436)	(6,652,115)	(6,000,566)	(4,665,203)	(6,691,589)	(6,442,841)	(6,955,864)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	7,592,796	7,681,121	7,821,849	7,340,691	7,507,688	7,698,509	7,764,644	7,930,772	8,337,114	8,869,695
Replacement Taxes	106,478	127,245	118,356	107,036	140,917	132,866	308,857	404,885	292,765	179,754
Interest	59,078	60,963	116,528	215,844	235,467	16,052	12,670	292,806	749,290	785,577
Miscellaneous	150,289	68,520	165,322	162,534	136,037	232,809	78,611	129,560	330,064	130,612
Total Governmental Activities	7,908,641	7,937,849	8,222,055	7,826,105	8,020,109	8,080,236	8,164,782	8,758,023	9,709,233	9,965,638
Changes in Net Position										
Governmental Activities	1,622,224	2,312,062	4,407,130	2,370,669	1,367,994	2,079,670	3,499,579	2,066,434	3,266,392	3,009,774

* Accrual Basis of Accounting

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2025 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* April 30, 2025 (Unaudited)

	2016	2017	2018	2019
General Fund				
Nonspendable	\$ —	—	—	—
Restricted	64,108	58,247	60,362	51,046
Unassigned	954,896	1,011,293	1,072,239	1,220,590
Total General Fund	1,019,004	1,069,540	1,132,601	1,271,636
All Other Governmental Funds				
Nonspendable	2,529	3,652	7,060	12,540
Restricted	489,948	552,103	571,516	764,535
Committed	1,444,549	1,481,223	1,613,658	1,776,818
Assigned	5,067,435	6,059,572	4,634,537	5,047,265
Total All Other Governmental Funds	7,004,461	8,096,550	6,826,771	7,601,158
Total Governmental Funds	8,023,465	9,166,090	7,959,372	8,872,794

* Modified Accrual Basis of Accounting

Data Source: District Records

2020	2021	2022	2023	2024	2025
300	—	—	—	—	—
83,958	83,958	100,084	176,104	146,277	92,955
1,218,027	1,406,701	1,730,400	1,635,975	1,976,290	2,027,346
1,302,285	1,490,659	1,830,484	1,812,079	2,122,567	2,120,301
243	183	66	5,227	—	337
1,076,974	956,366	1,058,421	1,225,082	1,271,437	706,860
1,785,884	1,506,052	2,060,944	2,347,594	2,728,650	2,736,425
4,519,046	6,043,006	6,991,022	9,154,758	10,003,654	12,055,185
7,382,147	8,505,607	10,110,453	12,732,661	14,003,741	15,498,807
8,684,432	9,996,266	11,940,937	14,544,740	16,126,308	17,619,108

GENEVA PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2025 (Unaudited)

	2016	2017	2018	2019
Revenues				
Taxes	\$ 7,592,796	7,681,121	7,821,849	7,340,691
Intergovernmental	106,478	127,245	118,356	107,036
Grants and Contributions	298,397	239,432	395,588	170,275
Charges for Services	4,325,512	4,403,210	4,413,657	4,633,442
Interest	59,078	60,963	116,528	215,844
Miscellaneous	150,289	68,520	165,322	162,534
Total Revenues	12,532,550	12,580,491	13,031,300	12,629,822
Expenditures				
General Government	2,817,625	2,768,639	2,777,088	2,848,865
Recreation	4,713,606	4,769,265	4,735,128	4,831,104
Capital Outlay	1,601,424	1,640,307	2,849,785	2,550,539
Debt Service				
Principal Retirement	3,344,715	3,462,551	3,548,548	2,822,742
Interest and Fiscal Charges	452,426	392,880	327,469	268,975
Total Expenditures	12,929,796	13,033,642	14,238,018	13,322,225
Excess (Deficiency) of Revenues Over (Under) Expenditures	(397,246)	(453,151)	(1,206,718)	(692,403)
Other Financing Sources (Uses)				
Disposal of Capital Asset	13,108	32,931	—	7,050
Debt Issuance	—	1,562,845	—	1,598,775
Transfers In	696,000	743,713	799,653	846,000
Transfers Out	(696,000)	(743,713)	(799,653)	(846,000)
	13,108	1,595,776	—	1,605,825
Net Change in Fund Balances	(384,138)	1,142,625	(1,206,718)	913,422
Debt Service as a Percentage of Noncapital Expenditures	31.13%	31.35%	35.66%	26.18%

* Modified Accrual Basis of Accounting

Data Source: District Records

2020	2021	2022	2023	2024	2025
7,507,688	7,698,509	7,764,644	7,930,772	8,337,114	8,869,695
140,917	132,866	308,857	404,885	292,765	179,754
162,720	528,505	494,320	49,777	77,610	826,077
4,017,630	1,946,649	3,993,556	4,797,296	5,443,843	5,732,832
235,467	16,052	12,670	292,806	749,290	785,577
136,037	232,809	78,611	129,560	330,064	130,612
12,200,459	10,555,390	12,652,658	13,605,096	15,230,686	16,524,547
2,867,866	2,822,475	2,980,958	3,150,364	3,206,860	3,318,249
4,854,104	3,523,125	4,514,449	5,470,302	5,796,898	6,104,130
2,548,062	2,567,317	1,228,665	2,418,457	2,875,501	5,873,463
1,925,435	1,893,340	1,850,890	1,671,270	1,634,020	1,574,615
223,399	178,727	133,025	64,035	135,839	64,825
12,418,866	10,984,984	10,707,987	12,774,428	13,649,118	16,935,282
(218,407)	(429,594)	1,944,671	830,668	1,581,568	(410,735)
30,045	34,268	—	14,500	—	—
—	1,707,160	—	1,758,635	—	1,903,535
1,346,000	1,000,000	1,350,000	2,300,000	2,800,000	3,950,000
(1,346,000)	(1,000,000)	(1,350,000)	(2,300,000)	(2,800,000)	(3,950,000)
30,045	1,741,428	—	1,773,135	—	1,903,535
(188,362)	1,311,834	1,944,671	2,603,803	1,581,568	1,492,800
19.10%	21.76%	19.07%	14.55%	13.95%	12.66%

GENEVA PARK DISTRICT, ILLINOIS

Equalized Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years April 30, 2025 (Unaudited)

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Totals
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
2024	1,309,691,256	281,051,735	142,782,986	1,733,525,977
2025	1,383,858,388	302,805,333	167,290,533	1,853,954,254

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

Data Source: Kane County Collector

						Ratio of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
Railroad	Farms	Total Assessed Value	Estimated Actual Value				
\$ 1,403,751	\$ 7,187,252	\$ 1,342,430,272	\$ 4,027,290,816		33.33		0.5667
1,671,371	6,915,198	1,380,164,258	4,140,492,774		33.33		0.5599
1,698,183	7,284,710	1,471,264,248	4,413,792,744		33.33		0.5329
1,729,996	7,367,557	1,517,764,167	4,553,292,501		33.33		0.4852
1,853,124	7,590,057	1,575,830,656	4,727,491,968		33.33		0.4798
2,016,390	7,478,701	1,594,939,469	4,784,818,407		33.33		0.4837
2,098,452	7,726,030	1,623,370,011	4,870,110,033		33.33		0.4788
2,277,527	7,884,483	1,665,567,645	4,996,702,935		33.33		0.4769
2,492,091	7,882,766	1,743,900,834	5,231,702,502		33.33		0.4808
2,688,760	8,189,002	1,864,832,016	5,594,496,048		33.33		0.4772

GENEVA PARK DISTRICT, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years April 30, 2025 (Unaudited)

Fiscal Year	2016	2017	2018	2019
Levy Year	2014	2015	2016	2017
Geneva Park District				
General Fund	0.2607	0.2597	0.2490	0.2488
Special Revenue Funds	0.1878	0.1837	0.1734	0.1828
Bond and Interest Fund	0.1182	0.1165	0.1105	0.0536
Totals	0.5667	0.5599	0.5329	0.4852
Kane County	0.4684	0.4479	0.4201	0.4025
Kane County Forest Preserve	0.3126	0.2944	0.2253	0.1658
City of Batavia	0.7153	0.6955	0.6970	0.7428
City of Geneva	0.7459	0.7479	0.7086	0.6054
School District #304	6.5805	6.4700	6.0756	6.0381
Waubonsee Community College	0.5954	0.5875	0.5607	0.5533
Batavia Library	0.3927	0.3854	0.3689	0.3701
Geneva Library	0.3540	0.3504	0.3341	0.4362
Geneva Township	0.0514	0.0511	0.0487	0.0486
Geneva Township Road	0.0257	0.0255	0.0243	0.0249
Totals	10.2419	10.0556	9.4633	9.3877
Total Tax Rate	10.8086	10.6155	9.9962	9.8729

Data Source: Kane County Collector

2020 2018	2021 2019	2022 2020	2023 2021	2024 2022	2025 2023
0.2453	0.2490	0.2538	0.2521	0.2629	0.2649
0.1817	0.1817	0.1717	0.1722	0.1651	0.1605
0.0528	0.0530	0.0533	0.0526	0.0528	0.0518
0.4798	0.4837	0.4788	0.4769	0.4808	0.4772
0.3877	0.3739	0.3618	0.3521	0.3322	0.3094
0.1607	0.1549	0.1477	0.1435	0.1367	0.1289
0.7336	0.7390	0.7370	0.7389	0.7350	0.7283
0.5632	0.5669	0.5315	0.5093	0.5190	0.5153
5.9690	5.9941	6.0178	5.9764	5.9118	5.8242
0.5414	0.5377	0.4287	0.4709	0.4656	0.4534
0.4401	0.4387	0.4361	0.4385	0.4352	0.4302
0.4365	0.4389	0.4336	0.4310	0.4296	0.4229
0.0482	0.0485	0.0490	0.0490	0.0492	0.0485
0.0239	0.0241	0.0243	0.0243	0.0245	0.0242
9.3043	9.3167	9.1675	9.1339	9.0388	8.8853
9.7841	9.8004	9.6463	9.6108	9.5196	9.3625

GENEVA PARK DISTRICT, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2025 (Unaudited)

Taxpayer	Type of Business	2025			2016		
		Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Geneva Retail LLC/Geneva Commons, LLP	Commercial	\$ 31,368,092	1	1.50%	\$ 36,198,125	1	2.62%
Ashford at Geneva, LLC	Commercial	11,837,016	2	0.57%	7,440,872	3	0.54%
Vista Investments Inc.	Industrial	11,694,845	3	0.56%	5,822,087	7	0.42%
Delnor Community Hospital NM Real	Commercial	10,731,767	4	0.51%			
Dial Windmill, LLC	Commercial	10,427,872	5	0.50%			
PMAT Wind Point LLC, Stirling Properties LLC	Commercial	9,540,564	6	0.46%			
Velocis Batavia JV LP	Industrial	9,329,791	7	0.45%			
Fox Valley Building 2 LLC, Hillwood Development	Industrial	9,161,804	8	0.44%			
Fox Valley Building 1 LLC, Hillwood Development	Industrial	8,980,022	9	0.43%			
Holmstad Inc	Commercial	8,141,824	10	0.39%			
In Retail Fund Randal Square LLC	Commercial				8,937,441	2	0.65%
Kir Batavia, LLC	Commercial				6,898,232	4	0.50%
Lineage IL Geneva RE LLC	Industrial				6,427,010	5	0.47%
Sfers Real Estate Corp KK	Commercial				6,289,545	6	0.46%
Aldi Inc	Industrial				5,620,000	8	0.41%
Walmart Real Estate Business Trust	Commercial				5,297,580	9	0.38%
Friendship Village of Mill Creek NFP	Commercial				5,218,253	10	0.38%
		<u>121,213,597</u>		<u>5.81%</u>	<u>94,149,145</u>		<u>6.83%</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, 2025 (Unaudited)**

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Property Tax Levies and Collections - Last Ten Tax Levy Years April 30, 2025 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Tax Extension Grand Total Fiscal Year
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
2024	2022	8,557,156	8,384,902
2025	2023	9,083,128	8,899,352

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	\$ 7,592,807	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%
N/A	N/A		N/A	8,337,114	99.43%
N/A	N/A		N/A	8,869,696	99.67%

GENEVA PARK DISTRICT, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years April 30, 2025 (Unaudited)

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Population	Per Capita
	General Obligation Bonds	Alternate Revenue Bonds	Installment Contracts				
2016	\$ 2,375,840	\$ 11,860,000	\$ 310,156	\$ 14,545,996	1.59%	31,374	\$ 464
2017	2,377,845	10,055,000	213,445	12,646,290	1.39%	31,374	403
2018	792,535	8,195,000	110,207	9,097,742	1.00%	31,374	290
2019	1,598,775	6,275,000	—	7,873,775	0.86%	31,374	251
2020	813,340	5,135,000	—	5,948,340	0.65%	31,374	190
2021	1,707,160	4,055,000	—	5,762,160	0.63%	31,000	186
2022	861,270	3,050,000	—	3,911,270	0.34%	31,000	126
2023	1,758,635	2,240,000	—	3,998,635	0.35%	31,000	129
2024	914,615	1,450,000	—	2,364,615	0.21%	31,000	76
2025	1,903,535	790,000	—	2,693,535	0.19%	31,000	87

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, 2025 (Unaudited)

Fiscal Year	Gross General Obligation Bonds	Less Amounts Available for Debt Service	Net General Obligation Bonds	Assessed Value	Percentage of Total Taxable Assessed Value of Property (1)	Population	Per Capita
2016	\$ 14,235,840	\$ —	\$ 14,235,840	\$ 1,342,430,272	1.06%	31,374	\$ 454
2017	12,432,845	7,326	12,425,519	1,380,164,258	0.90%	31,374	396
2018	8,987,535	34,789	8,952,746	1,471,264,248	0.61%	31,374	285
2019	7,873,775	94,481	7,779,294	1,517,764,167	0.51%	31,374	248
2020	5,948,340	112,592	5,835,748	1,575,830,656	0.37%	31,374	186
2021	5,762,160	131,956	5,630,204	1,594,939,469	0.35%	31,000	182
2022	3,911,270	153,821	3,757,449	1,623,370,011	0.23%	31,000	121
2023	3,998,635	120,737	3,877,898	1,665,567,645	0.23%	31,000	125
2024	2,364,615	166,897	2,197,718	1,743,900,834	0.13%	31,000	71
2025	2,693,535	181,067	2,512,468	1,864,832,016	0.13%	31,000	81

Data Source: Kane County Collector and Geneva Public Library

(1) See the Equalized Assessed Value and Actual Value of Taxable Property schedule for assess value of property.

GENEVA PARK DISTRICT, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt April 30, 2025 (Unaudited)

Governmental Unit	Debt Gross Debt	*Percentage to Debt Applicable to District	District's Share of Overlapping Debt
Geneva Park District	\$ 2,693,535	100.00%	\$ 2,693,535
Schools			
Unit School District #101	12,605,000	9.03%	1,138,232
Unit School District #304	85,790,000	98.07%	84,134,253
Community College District #516	54,315,000	14.39%	7,815,929
Others			
Kane County	16,905,000	9.89%	1,671,905
Kane County Forest Preserve District	82,160,000	9.89%	8,125,624
Geneva Library	15,865,000	97.48%	15,465,202
City of Batavia	25,515,000	20.66%	5,271,399
City of Geneva	35,540,000	99.90%	35,504,460
Subtotal Overlapping Debt	328,695,000		159,127,004
Totals	331,388,535		161,820,539

*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, 2025 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years April 30, 2025 (Unaudited)

	2016	2017	2018	2019
Equalized Assessed Valuation	\$ 1,342,430,272	1,380,164,258	1,471,264,248	1,517,764,167
Bonded Debt Limit - 2.875% of Assessed Value	38,594,870	39,679,722	42,298,847	43,635,720
Amount of Debt Applicable to Limit	2,375,840	2,377,845	792,535	1,598,775
Legal Debt Margin	36,219,030	37,301,877	41,506,312	42,036,945
Percentage of Legal Debt Margin to Bonded Debt Limit	93.84%	94.01%	98.13%	96.34%
Non-referendum legal debt limit - .575% of assessed value	7,718,974	7,935,944	8,459,769	8,727,144
Amount of Debt Applicable to Limit	770,840	1,562,845	792,535	1,598,775
Legal Debt Margin	6,948,134	6,373,099	7,667,234	7,128,369
Percentage of Legal Debt Margin to Bonded Debt Limit	90.01%	80.31%	90.63%	81.68%

Data Source: District Records

2020	2021	2022	2023	2024	2025
1,575,830,656	1,594,939,469	1,623,370,011	1,665,567,645	1,743,900,834	1,864,832,016
45,305,131	45,854,510	46,671,888	47,885,070	50,137,149	53,613,920
813,340	1,707,160	861,270	1,758,635	914,615	1,903,535
44,491,791	44,147,350	45,810,618	46,126,435	49,222,534	51,710,385
98.20%	96.28%	98.15%	96.33%	98.18%	96.45%
9,061,026	9,170,902	9,334,378	9,577,014	10,027,430	10,722,784
813,340	1,707,160	861,270	1,758,635	914,615	1,903,535
8,247,686	7,463,742	8,473,108	7,818,379	9,112,815	8,819,249
91.02%	81.39%	90.77%	81.64%	90.88%	82.25%

GENEVA PARK DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years April 30, 2025 (Unaudited)

Fiscal Year	Estimated Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2016	31,374	\$ 912,764,000	\$ 42,464	4.8%
2017	31,374	912,764,000	42,464	4.9%
2018	31,374	912,764,000	42,464	4.6%
2019	31,374	912,764,000	42,464	4.5%
2020	31,374	912,764,000	42,464	3.8%
2021	31,000	912,764,000	42,464	16.8%
2022	31,000	1,148,889,672	53,704	6.4%
2023	31,000	1,127,346,921	52,697	5.1%
2024	31,000	1,124,394,687	52,559	4.9%
2025	31,000	1,449,097,641	67,737	5.0%

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2025 (Unaudited)

Employer	2025			2016		
	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	1,478	1	4.77%	1,650	1	5.26%
Geneva School District 304	639	2	2.06%	858	3	2.73%
Hearthside Food Solutions	425	3	1.37%			
Kane County Government	385	4	1.24%	1,260	2	4.02%
General Mills	360	5	1.16%			
Clarios, LLC	320	6	1.03%	300	6	0.96%
Burgess Norton Mfg. Co.	257	7	0.83%	300	5	0.96%
McCormick FONA International, Inc.	250	8	0.81%	250	8	0.80%
Northern Illinois Food Bank	174	9	0.56%			
City of Geneva	155	10	0.50%			
Peacock Engineering Co.				600	4	1.91%
Houghton Mifflin				250	7	0.80%
Power Packaging				200	9	0.64%
Continental Envelope				125	10	0.40%
Totals	<u>4,443</u>		<u>14.33%</u>	<u>5,468</u>		<u>17.44%</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, 2025 (Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Full-Time Employees	41	41	41	41	41	41	41	42	42	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	391	391	391	391	391	391	391	392	392	392

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2025 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years April 30, 2025 (Unaudited)

Function/Program	2016	2017	2018	2019
Recreation				
Participants in Recreation Programs	39,852	40,581	35,000	40,000
Visits to Fitness Centers	170,703	157,775	172,000	185,000
Mini-Golf Course Rounds	12,197	13,392	15,000	19,000
Attendance at Swimming Facilities	60,331	61,752	58,000	58,000

Data Source: District Records

2020	2021	2022	2023	2024	2025
39,000	11,000	25,000	29,000	40,000	40,000
164,500	67,700	110,000	140,000	158,000	169,000
23,000	13,000	18,000	18,000	16,000	18,000
59,500	16,000	52,000	58,000	64,000	57,000

GENEVA PARK DISTRICT, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years April 30, 2025 (Unaudited)

Function/Program	2016	2017	2018
Recreation			
Parks Owned			
Total Acreage	661	661	667
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	2	2	2
Recreation Center	2	2	2
Jogging/Bike Trails	13	13	13
Playgrounds	42	42	43
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	2
Community Garden	1	1	1

Data Source: District Records and Geneva Public Library

2019	2020	2021	2022	2023	2024	2025
667	667	667	667	667	667	667
48	48	48	48	48	48	49
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
43	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
3	3	3	3	3	3	3
1	1	1	1	1	1	1

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS***



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS***

October 7, 2025

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Geneva Park District (the District), Illinois, as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 7, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Geneva Park District, Illinois
October 7, 2025

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



LAUTERBACH & AMEN, LLP

Action Item 9.1

9.1 Approval of the FY2026-27 Member Agency Contribution Request of \$3,085,486

Statement of Issue

The FVSRA Joint Agreement provides that the annual Member Agency Contribution Request is provided to each Member Agency by October 1st. As a means to comply with this deadline, preliminary information to establish the FY2026-27 Contribution was provided at the August 26, 2025, Board meeting and presented for approval at this, September 23, 2025 meeting.

Discussion

Neither Director Engelhardt nor Director of Finance Nettles has received any correspondence after the August Board meeting. There have been no revisions to the Member Contribution narrative or request.

FY26-27 MAC Request

FY26-27 MAC Request			
Member Agency	2024 EAV	2026-27 Contribution	MAC %
Batavia	1,410,259,465	250,146	1.77%
Fox Valley	6,781,371,644	1,202,850	1.77%
Geneva	2,088,260,411	370,407	1.77%
Oswego	2,296,039,919	407,262	1.77%
South Elgin	1,031,841,520	183,024	1.77%
St. Charles	3,097,659,723	549,449	1.77%
Sugar Grove	689,773,096	122,349	1.77%
Total	17,395,205,778	\$ 3,085,486	1.77%

Recommendation

It is the recommendation of FVSRA for the Board to approve the Member Agency Contribution Request FY2026-27 of \$3,085,486.

FVSRA STRATEGIC PLAN

PROJECT PREP

- Kick-off Meeting With Project Leader(s)
- Confirm Initial Project Schedule
- Confirm Strategic Planning Team Members
- Finalize Information & Data Request
- Create/Confirm Stakeholder Engagement Plan

PHASE ONE

- Information & Data Request Gathering
- Develop & Test Stakeholder Surveys
- Information & Data Request Review
- Kick-off Meeting With Strategic Planning Team (Sept 10, 1-3pm)
- Collect Survey Responses
- Key Stakeholder Focus Groups
- Board Member Interviews
- Full-Time Staff Workshop (currently holding Oct 8 & 13)
- Compile Phase One Results and Identify Themes & Insights
- Phase One Results Review/Feedback with Project Leadership

PHASE TWO

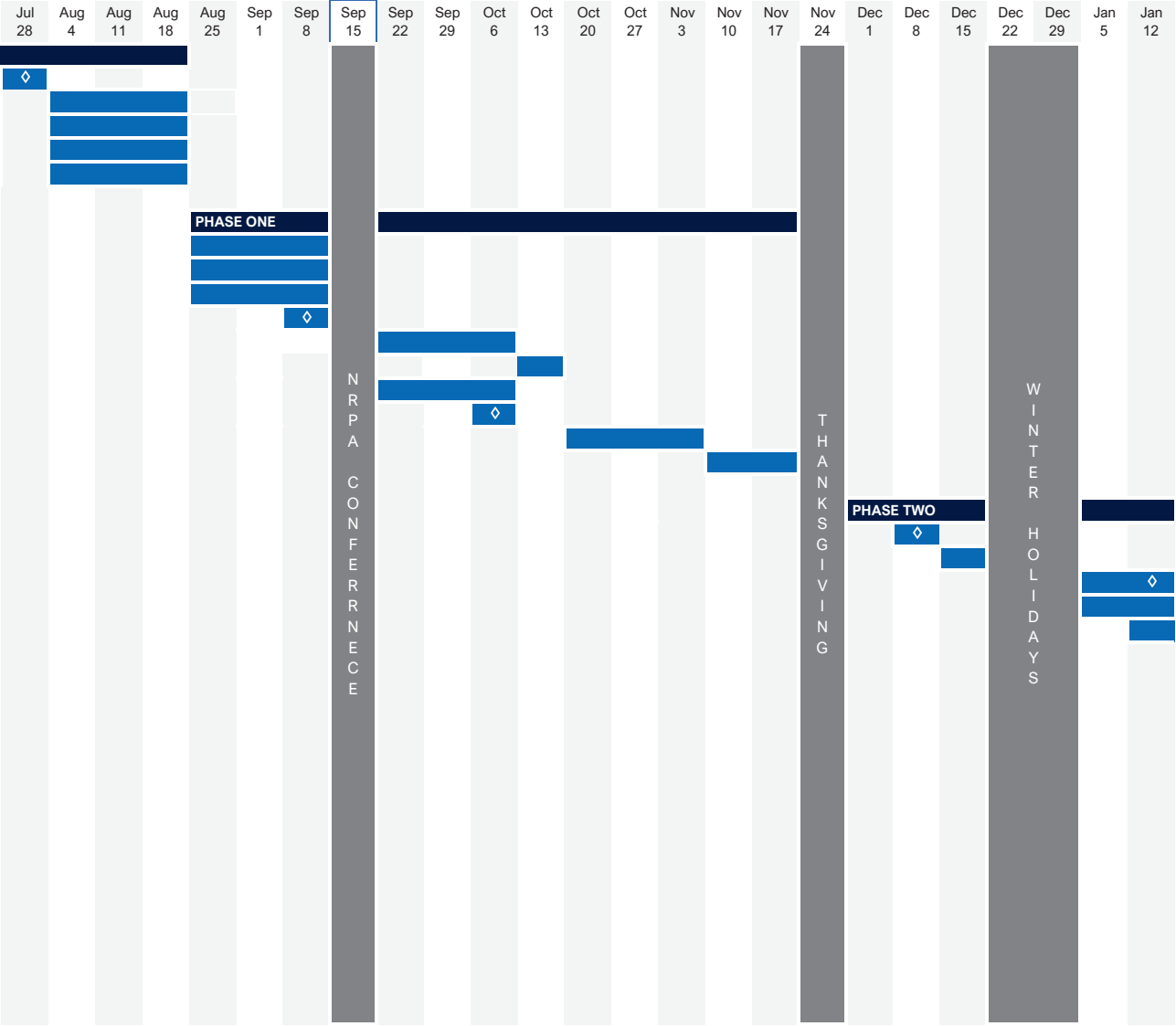
- Purpose & Priorities Workshop with Strategic Planning Team (Dec 9, 10am-1pm)
- Develop Draft Vision, Mission, and Values (if Needed)
- Key Results and Goals Workshop with Strategic Planning Team (holding Jan 12)
- Finalize Vision, Mission, and Values (if Needed)
- Additional Research/Review (if needed)
- Compile Phase Two Results
- Confirm Priorities, Goals, & Key Results with Strategic Planning Team
- Board and Staff Update & Feedback

PHASE THREE

- Brainstorming Workshops with Staff (TBD)
- Action-Planning Workshop with Planning Team (TBD)
- Confirm Plan Action Items with Strategic Planning Team
- Preparation of Strategic Plan & Action Plan Documents
- Internal Review & Revision of Plan Documents
- Presentation of Strategic Plan to Board for Review/Approval (Anticipated May 2026)
- Implementation Review and Wrap-Up Meeting with Planning Team
- Project Closure & Handover

POST-PROJECT

- Nine-Month Check-in (Anticipated in February 2027)



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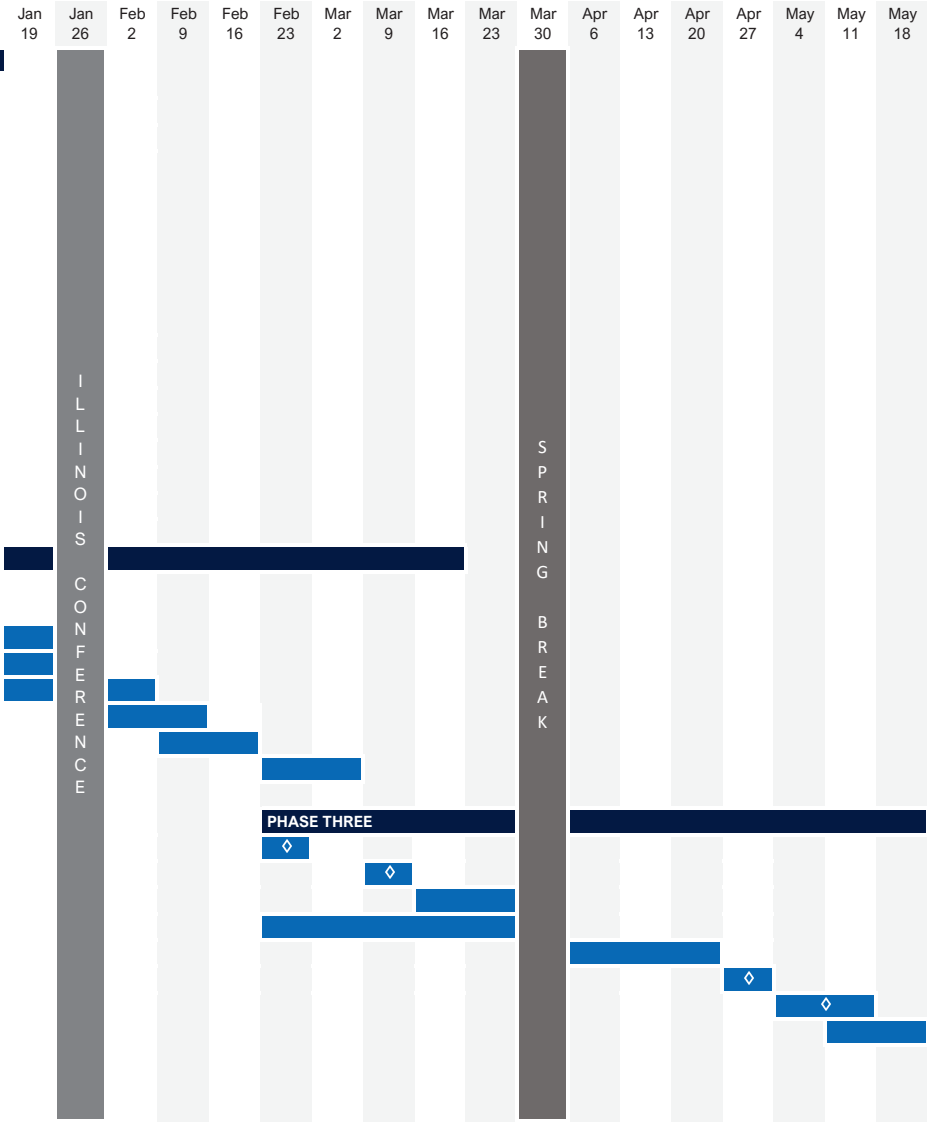
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ORDINANCE NO. 2025-08
AN ORDINANCE LEVYING AND ASSESSING TAXES OF
THE GENEVA PARK DISTRICT
OF KANE COUNTY, ILLINOIS

WHEREAS, not less than 20 days prior to the date of this Ordinance, the Board of Commissioners established an estimate of levy in compliance with Section 18-60 of the Property Tax Code, and determined that a public hearing was not required because the levy herein described is less than 105% of the amount extended or abated by the District on the final aggregate levy for the preceding year;

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GENEVA PARK DISTRICT, KANE COUNTY, ILLINOIS AS FOLLOWS:

SECTION ONE

That, pursuant to the authority granted by Sections 5-1 and 5-3 of the Park District Code and Public Act 97-974, the sum of FIVE MILLION TWO HUNDRED SIXTY THOUSAND DOLLARS (\$5,260,000) is hereby levied and assessed for general corporate purposes upon all property subject to taxation within the GENEVA PARK DISTRICT.

SECTION TWO

That, pursuant to the authority granted by Sections 5-2 and 5-3a of the Park District Code and Public Act 97-974, there is levied and assessed for the planning, establishing and maintaining recreational programs for the said District, the sum of TWO MILLION ONE HUNDRED FIFTY-EIGHT THOUSAND DOLLARS (\$2,158,000) upon all property subject to taxation within the said District. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION THREE

That, pursuant to Section 7-171 of the Pension Code, there is hereby levied and assessed the sum of ONE HUNDRED FOURTEEN THOUSAND DOLLARS (\$114,000) upon all property subject to taxation within the said District, for the said District's contribution to the Illinois Municipal Retirement Fund. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION FOUR

That, pursuant to Section 21-110 of the Pension Code, there is hereby levied and assessed the sum of FOUR HUNDRED SIX THOUSAND DOLLARS (\$406,000) upon all property subject to taxation within the said District, for the District's contribution to the SOCIAL SECURITY FUND. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION FIVE

That, pursuant to Section 9-107 of the Tort Immunity Act, there is hereby levied and assessed the sum of TWO HUNDRED FORTY-ONE THOUSAND DOLLARS (\$241,000) upon all property subject to taxation within the said District, to pay costs of purchasing insurance to protect against any loss or liability which may be incurred by the said District, claims services and for risk management directly attributable to loss prevention and loss reduction. Said tax shall be in addition to the several other sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION SIX

That, pursuant to Section 5-8 of the Park District Code, there is hereby levied and assessed the sum of FOUR HUNDRED TWENTY-SIX THOUSAND DOLLARS (\$426,000) upon all property subject to taxation within the said District, to pay the cost of funding the District's share of expenses of providing joint recreation programs for the persons with disabilities. Said tax shall be in addition to the several other

sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION SEVEN

That, pursuant to Section 2 of the Governmental Account Audit Act, there is hereby levied and assessed the sum of TWELVE THOUSAND DOLLARS (\$12,000) upon all property subject to taxation within the said District, to pay the cost of the annual audit. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION EIGHT

That each of said sums and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Geneva Park District, Kane County, Illinois, to defray necessary expenses and liabilities of said park district.

SECTION NINE

The taxes so levied and assessed as aforesaid by this Ordinance upon all the property subject to taxes within the Geneva Park District, Kane County, Illinois, shall be collected and enforced in the same manner and by the same officers as for other purposes in the County of Kane, State of Illinois, under the laws of the State of Illinois, and shall be paid over by the officers so collecting the same, to the Treasurer of said Geneva Park District.

SECTION TEN

That the Secretary of the Board of Park Commissioners of Geneva Park District, be and is hereby directed to file a duly certified copy of this Tax Levy Ordinance with the County Clerk of Kane County, Illinois, on or before the last Tuesday of December 2025 A.D., whereupon the County Clerk of Kane County, State of Illinois, be and is hereby directed as provided by law to ascertain the rate per centum which upon the total value of all property subject to taxation within the Geneva Park District as the same assessed and equalized for State and County

purposes, will produce a net amount as herein legally levied and to extend such tax pursuant to the statute to the greatest extent permitted by law.

SECTION ELEVEN

If any item or portion thereof in this ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

SECTION TWELVE

Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4) neither the Budget and Appropriation Ordinance of the District for the current fiscal year nor any other Budget and Appropriation Ordinance is intended or required to be in support of the tax levy made in this ordinance.

SECTION THIRTEEN

The unexpended balance of the tax for general corporate purposes from the preceding year may be accumulated and set aside for the purposes of building repairs and improvements in a capital improvement fund, provided that the balance of such fund does not exceed 1.5% of the aggregate assessed valuation of all taxable property within the District.

SECTION FOURTEEN

All ordinances or parts of ordinances in conflict herewith, or any section thereof, are hereby modified or repealed.

Summary of 2025 Tax Levy

General Corporate Fund	\$5,260,000
Recreation Fund	\$2,158,000
IMRF Fund	\$114,000
Social Security Fund	\$406,000
Liability Insurance Fund	\$241,000
Special Recreation Fund	\$426,000
Audit Fund	\$12,000
Total	\$8,617,000

PASSED BY THE BOARD OF PARK COMMISSIONERS OF THE GENEVA PARK DISTRICT, KANE COUNTY, ILLINOIS ON THE 8th DAY OF DECEMBER, 2025 BY THE FOLLOWING VOTE.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAINING: _____

File with the undersigned this 8th day of December, 2025

Nicole Vickers, Secretary

APPROVED BY THE PRESIDENT OF THE GENEVA PARK DISTRICT, KANE COUNTY, ILLINOIS ON THE 8TH DAY OF DECEMBER, 2025.

Jay Moffat, President

CERTIFICATE OF COMPLIANCE

WITH TRUTH IN TAXATION

The undersigned, Presiding Officer of the Geneva Park District, hereby certifies that I am the presiding officer of the Geneva Park District, and as such presiding officer I hereby certify that the levy ordinance, a copy of which is appended hereto, was adopted pursuant to, and in all respects in compliance with, the provisions of the "Truth in Taxation Law." P.A. 88-455. Illinois Compiled Statutes, 35 ILCS 200/18-60 through 200/18-85.

Geneva Park District
Kane County, Illinois

Date_____

Jay Moffat, President
Board of Park Commissioners

(SEAL)

STATE OF ILLINOIS)

SS

COUNTY OF KANE)

I, NICOLE VICKERS, Secretary of the Board of Commissioners of the Geneva Park District in the County of Kane and State of Illinois, do hereby certify that attached hereto is a true and correct copy of that certain Ordinance now on file in my office entitled:

Ordinance #2025-08

An Ordinance Levying and Assessing Taxes of the Geneva Park District of Kane County, Illinois

which Ordinance was duly adopted and approved by the Board of Commissioners of the Geneva Park District at a regular meeting held on the Eighth Day of December 2025.

I do further certify that a quorum of said Board of Commissioners was present at said meeting, and that the Board complied with all requirements of the Illinois Open Meetings Act.

I do further certify that the ordinance of which the foregoing is a true and correct copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Geneva Park District this Eighth Day of December, 2025.

(SEAL)

Nicole Vickers, Secretary

STATE OF ILLINOIS)

SS

COUNTY OF KANE)

FILING CERTIFICATE

I, John A. Cunningham, do hereby certify that I am Clerk of the County of Kane, in the State of Illinois, and as such I am the keeper of Records, Ordinances and the Seal of said County.

I further certify that the attached Certificate of Compliance with the Truth in Taxation Law and Tax Levy Ordinance of the Board of Park Commissioners of the Geneva Park District and affidavit of the Secretary of the Board of Park Commissioners of the Geneva Park District, were filed in my office on this 9th day of December, 2025.

IN WITNESS THEREOF, I hereunto set my hand and the seal of said County of Kane this 9th day of December, 2025.

John A. Cunningham, County Clerk
Kane County Illinois

(SEAL)

TAX CAP EXTENSION

Prior Year Aggregate Ext. Base X (1+Limit) X Rate Increase Factor = Numerator

7,783,991 1.029 1.0 8,009,726

Est. 2025 EAV - Annexations + Disconnections= Adjusted Est. 2024 EAV

2,295,921,774 0 0 2,295,921,774

Adjusted Est. 2025 EAV - (New Property x State Multiplier) - TIF Recovery - EZ Recovery = Denominator

2,295,921,774 19,976,146 1.000000 0 0 2,275,945,628

Numerator / Denominator = Limited Rate

8,009,726 2,275,945,628 0.351930

Limited Rate X Est. 2025 EAV = Total Est. Aggregate Ext.

0.351930 2,295,921,774 8,080,028

	2024 Extension	Est. 2025 Extension	2026 Levy Request	
Corporate	5,035,297	5,194,213	5,260,000	MAX RATE BY LAW= .35
Recreation	2,088,490	2,130,632	2,158,000	MAX RATE BY LAW= .37
IMRF	51,225	111,374	114,000	NO LIMIT
Liability Insurance	180,760	235,457	241,000	NO LIMIT
Audit	11,611	11,727	12,000	MAX RATE BY LAW= .005
Social Security	416,608	396,625	406,000	NO LIMIT
Total Capped	7,783,991	8,080,028	8,191,000	
	← 3.8% Increase →			
Special Recreation	426,005	426,000	426,000	MAX RATE BY LAW= .04
Levy Recapture	48,865	-	-	
Bond & Interest	999,588	1,018,388	1,018,388	NO LIMIT
Total Uncapped	1,474,458	1,444,388	1,444,388	
	← -2.04% Increase →			
	2024 Tax Rate	Est. 2025 Tax Rate		
Limited Rate (Capped)	0.372750	0.351930		
Non Limiting Rate (Uncapped)	0.070607	0.062911		
Total Tax Rate	0.443357	0.414841		

EAV	EAV ESTIMATED 2025	Percent Increase	EAV ACTUAL 2024	Percent Increase	EAV ACTUAL 2023	Percent Increase	EAV ACTUAL 2022	Percent Increase	EAV ACTUAL 2021	Percent Increase
Farm	8,305,979	-0.0566	8,804,502	0.0752	8,189,002	0.0388	7,882,766	-0.0002	7,884,483	0.0205
Residential	1,697,999,003	0.1018	1,541,136,366	0.1137	1,383,858,388	0.0566	1,309,691,256	0.0459	1,252,232,732	0.0291
Commercial	354,253,694	0.0846	326,634,310	0.0787	302,805,333	0.0774	281,051,735	0.0400	270,240,585	0.0156
Industrial	232,811,815	0.1132	209,133,950	0.2501	167,290,533	0.1716	142,782,986	0.0741	132,932,318	0.0172
Railroad	2,551,283	0.0000	2,551,283	-0.0511	2,688,760	0.0789	2,492,091	0.0942	2,277,527	0.0853
Total Value	2,295,921,774	0.0994	2,088,260,411	0.1198	1,864,832,016	0.0693	1,743,900,834	0.0470	1,665,567,645	0.0260
Growth in Total EAV %	9.94%		11.98%		6.93%		4.70%		2.60%	
Growth in EAV \$	\$207,661,363		\$223,428,395		\$120,931,182		\$78,333,189		\$42,197,634	
New Property as a % of EAV	0.87%		1.10%		0.93%		0.85%		0.90%	
New Property \$	\$19,976,146		\$23,013,216		\$17,348,224		\$14,894,426		\$15,035,433	
CPI	2.90%		3.40%		5.00%		5.00%		1.40%	
Tax Cap Extension	\$8,080,028		\$7,783,991		\$7,445,155		\$7,024,607		\$6,632,940	
Growth in Extension	\$296,037		\$338,835		\$420,548		\$391,667		\$150,661	
Growth in Extension %	3.80%		4.55%		5.99%		5.90%		2.32%	
Tax Rate	0.414841		0.443357		0.477220		0.480813		0.476983	

EAV	EAV Actual 2020	Percent Increase	EAV Actual 2019	Percent Increase	EAV Actual 2018	Percent Increase	EAV Actual 2017	Percent Increase	EAV Actual 2016	Percent Increase
Farm	7,726,030	0.0331	7,478,701	-0.0147	7,590,057	0.0302	7,367,557	0.0114	7,284,710	0.0534
Residential	1,216,779,158	0.0209	1,191,874,307	0.0161	1,172,961,579	0.0368	1,129,767,886	0.0374	1,089,001,160	0.0724
Commercial	266,086,776	-0.0101	268,814,112	0.0109	265,927,799	0.0396	255,802,390	0.0073	253,940,564	0.0538
Industrial	130,679,595	0.0475	124,755,959	0.0073	123,855,920	0.0333	119,862,768	0.0044	119,339,631	0.0366
Railroad	2,098,452	0.0407	2,016,390	0.0881	1,853,124	0.0712	1,729,996	0.0187	1,698,183	0.0160
Total Value	1,623,370,011	0.0178	1,594,939,469	0.0145	1,572,188,479	0.0381	1,514,530,597	0.0294	1,471,264,248	0.0660
Growth in Total EAV %	1.78%		1.45%		3.81%		2.94%		6.60%	
Growth in EAV \$	\$28,430,542		\$22,750,990		\$57,657,882		\$43,266,349		\$91,099,990	
New Property as a % of EAV	0.58%		0.61%		0.86%		0.84%		0.94%	
New Property \$	\$9,433,381		\$9,652,284		\$13,522,698		\$12,767,003		\$13,856,372	
CPI	2.30%		1.90%		2.10%		2.10%		0.70%	
Tax Cap Extension	\$6,482,279		\$6,299,692		\$6,144,741		\$5,966,645		\$5,794,721	
Growth in Extension	\$182,587		\$154,950		\$178,097		\$171,923		\$94,505	
Growth in Extension %	2.898%		2.46%		2.98%		2.97%		1.66%	
Tax Rate	0.478820		0.483718		0.479859		0.485241		0.532945	

EAV	EAV Actual 2015	Percent Increase	EAV Actual 2014	Percent Increase	EAV Actual 2013	Percent Increase	EAV Actual 2012	Percent Increase	EAV Actual 2011	Percent Increase
Farm	6,915,198	-0.0605	7,360,564	0.0159	7,245,167	0.3771	5,261,072	-0.0555	5,570,433	-0.0347
Residential	1,015,481,786	0.0375	978,752,038	0.0060	972,916,298	-0.0424	1,015,977,831	-0.0493	1,068,665,389	-0.0479
Commercial	240,968,720	-0.0484	253,236,352	0.0632	238,178,900	-0.0409	248,327,871	0.0223	242,921,755	-0.1058
Industrial	115,127,183	0.0127	113,678,283	-0.0148	115,385,135	-0.0107	116,630,963	-0.0033	117,021,924	-0.0686
Railroad	1,671,371	0.3024	1,283,337	0.0000	1,283,337	0.2358	1,038,505	0.1315	917,812	0.0627
Total Value	1,380,164,258	0.0191	1,354,310,574	0.0145	1,335,008,837	-0.0376	1,387,236,242	-0.0334	1,435,097,313	-0.0598
Growth in Total EAV %	1.91%		1.45%		-3.76%		-3.34%		-5.98%	
Growth in EAV \$	\$25,853,684		\$19,301,737		-\$52,227,405		-\$47,861,071		-\$91,251,278	
New Property as a % of EAV	0.95%		0.74%		0.75%		0.94%		0.63%	
New Property \$	\$13,058,918		\$9,963,439		\$9,981,488		\$13,099,235		\$9,101,788	
CPI	0.80%		1.50%		1.70%		3.00%		1.50%	
Tax Cap Extension	\$5,700,216		\$5,601,425		\$5,472,335		\$5,340,582		\$5,136,070	
Growth in Extension	\$98,792		\$129,090		\$131,753		\$204,512		\$107,972	
Growth in Extension %	1.76%		2.36%		2.47%		3.98%		2.15%	
Tax Rate	0.559914		0.566712		0.559493		0.526615		0.4948	

Comparison of 2024 & 2025 Tax Bills

Scenario: A tax levy increase of CPI 2.9%, plus \$12.2M residential new growth, a overall 10.18% increase in residential EAV.

	\$300,000 Fair Market Value Home		\$400,000 Fair Market Value Home	
	<i>Tax Year 2024</i>	<i>Tax Year 2025</i>	<i>Tax Year 2024</i>	<i>Tax Year 2025</i>
Fair Market Value	\$ 300,000	\$ 300,000	\$ 400,000	\$ 400,000
Equalized Assessed Valuation (33 1/3%)	\$ 100,000	\$ 100,000	\$ 133,333	\$ 133,333
Assuming 9.39% rise in EAV home value*		\$ 109,390		\$ 145,853
Less Homestead Exemption of \$6K	\$ 94,000	\$ 103,390	\$ 127,333	\$ 139,853
Geneva Park District Tax Rate	0.00443357	0.00414841	0.00443357	0.00414841
Tax Bill	\$ 416.76	\$ 428.90	\$ 564.54	\$ 580.17
Tax Increase (Decrease) from prior year		\$ 12.15		\$ 15.63
Percentage Tax Increase (Decrease from prior year)		2.92%		2.77%

Assumes estimated EAV provided by county of \$2,295,921,774

*Rise in residential EAV determined by taking overall increase in residential EAV of 10.18% less new growth in residential of \$12.2M equals 9.39% rise in home value.



TO: ALL MEMBER DISTRICTS

FROM: Peter M. Murphy, President/CEO

DATE: October 8, 2025

RE: **CREDENTIALS CERTIFICATE**

The IAPD/IPRA Soaring to New Heights Conference will be held on January 29-31, 2026.

Article V, Section 3 and 4 of the Constitutional By-Laws of the Illinois Association of Park Districts provides as follows:

"Section 3. Each member district shall be entitled to be represented at all Association meetings and conferences by a delegate or delegates. Delegates of the Association meetings or conference may include members of the governing boards of member districts, the Secretary, Attorney, Treasurer, Director or any paid employee of the member district. Each delegate shall present proper credentials consisting of a certificate by the Secretary of the member district said delegate or delegates represent, with seal of office affixed, showing that the governing board at a special or regular meeting authorized said delegate or delegates to represent said member district. On all questions each member district represented shall have one vote which shall be the majority expression of the delegation from that member district."

"Section 4. No member district shall be entitled to vote by proxy and only delegates of a member district shall cast a ballot for that member district."

Accordingly, we enclose herewith a certificate, which, when properly certified by the Secretary of your agency after its governing board authorizes such delegate and alternates at a regular or special meeting, shall be mailed to the Association's office, 211 East Monroe Street, Springfield, IL 62701.

This certificate will entitle the delegate or, in their absence, an alternate listed thereon to vote on matters presented during the Association's Annual Business meeting to be held on Saturday, January 31, 2026 at 3:30 p.m.

Your agency must be in good standing, the Credentials Certificate must be signed by the Board President and Secretary with your agency seal affixed.

NOTE: If your agency does not have a seal, then write the word "SEAL" and circle it where indicated on the certificate.

Your careful and prompt attention to this important matter is requested.

CREDENTIALS CERTIFICATE

This is to certify that at a meeting of the Governing Board of the

_____ held at
(Name of Agency)
_____ on _____ at _____
(Location) *(Month/Day/Year)* *(Time)*

the following individuals were designated to serve as delegate(s) to the Annual Business Meeting of the ILLINOIS ASSOCIATION OF PARK DISTRICTS to be held on **Saturday, January 31, 2026 at 3:30 p.m.:**

	<u><i>Name</i></u>	<u><i>Title</i></u>	<u><i>Email</i></u>
Delegate:	_____		
1st Alternate:	_____		
2nd Alternate:	_____		
3rd Alternate:	_____		

This is to certify that the foregoing is a statement of action taken at the board meeting cited above.

Affix Seal:

Signed: _____
(President of Board)

Attest: _____
(Board Secretary)

Return this form to:

Illinois Association of Park Districts
211 East Monroe Street
Springfield, IL 62701-1186
Email: iapd@ilparks.org

GENEVA PARK DISTRICT
710 Western Avenue
Geneva, IL 60134
(630) 232-4542
www.genevaparks.org



MEMORANDUM

TO: Geneva Park District Board of Commissioners

FROM: Elliott Bortner, Superintendent of Recreation
Carl Gorra, Superintendent of Parks

CC: Nicole Vickers, Executive Director

DATE: October 20, 2025

RE: Environmental Report Card Update 2025

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 statement above 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 143 points out of 189 (75.7%); this is an increase from our previous score of 74.1%. Per the IPRA, a score of 75.7% 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.
- Continued to replace light fixtures with consideration to Dark Sky initiative.

- Continued to partner with Natural Resources Committee on numerous programs and events including Earth Day Celebration, Battle of the Brush Piles, and the new Pumpkin Smash event at the Community Gardens. This new event focuses its efforts to keep pumpkins out of local landfills.
- Staff continue to participate in the cooperative Kane County Certified Naturalist Program with St. Charles Park District and Kane County Forest Preserve District.
- Staff continued implementing the three-year Natural Area Maintenance Plan.
- Once again completed the “treecycling” program taking unsold Christmas trees and turning them into mulch.
- Continued removal of invasive species at parks including Peck Farm Park.
- Staff continued to foster a relationship with Geneva Garden Club.
- Installed solar panels at Peck Farm Park and began educating the general public on their impact.
- Received grant to support the installation of EV charging stations.
- Received funds from Parks Foundation to support new interpretive signage.
- Staff added a new hybrid Ford Maverick, a new all electric VW Buzz, and two new electric zero-turn mowers to the district’s fleet.
- Staff salvaged large portions of fallen trees from Sandholm Woods Park for a future project.
- Staff planted thousands of perennial bulbs at Sandholm Park.



GENEVA PARK DISTRICT

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MEMORANDUM

TO: Geneva Park District Board of Commissioners

FROM: Adam Dagley, Peck Farm Park Manager
Elliott Bortner, Superintendent of Recreation

CC: Nicole Vickers, Executive Director

DATE: October 10, 2025

RE: Peck Farm Summer Camp

The following information is a summary of summer camps held at Peck Farm Park over the past 2025 season. We were very excited to build upon the success of Peck Farm Summer Camp in 2024 while striving to provide an exciting and immersive nature camp experience. The 2025 Summer Camp Program proved to be successful in terms of feedback from families and revenue generation.

Summary:

Peck Staff offered the traditional Camp Coyote for children in grades preschool through fifth grade which provided a variety of options to choose from including an all-day program or a ½ day program. Participants could also be enrolled in the extended care program which would allow for pickup as late as 6 pm to accommodate working families.

Leading up to the start of camp this year, we continued our collaboration with traditional camp staff, in the hope of providing a consistent camp experience among all Geneva Park District camp programs. We continued to utilize the Epack system which has allowed us to view participant profiles, pickup and drop off contacts, and safety information related to each individual camper, all within 1 system. Our improved WIFI setup proved to be a helpful change as it helped reduce wait times and issues related to parent updates. This program reduced the amount of time it takes to view an individual's information which is a substantial benefit in an emergency situation. An ancillary benefit to our use of Epack is that we drastically cut down on our usage of paper.

There were 3 main goals for Summer Camp at Peck Farm: provide a safe, and exciting environment for participants, use the natural beauty and resources afforded to us at Peck Farm Park to explain the natural processes that occur in our world, and finally, foster an appreciation for our local ecosystem.

Curriculum:

This year at Camp Coyote, we once again redesigned the curriculum to coincide with weekly themes that our games, activities, and lessons would revolve around and could be informed by the natural setting of Peck Farm. Those weekly themes were as follows:

Week 1 – Wonders of Weather
Week 2 – Insect Investigations
Week 3 – Jurassic Journey

Week 4 – No Camp (4th of July Week)

Week 5 – Trash to Treasure

Week 6 – Aqua Adventures

Week 7 – Survival Week

Week 8 – Eggs of the Earth

Week 9 – Peck-e-Mon

Week 10 – Nature Fun-2-Play

In addition to crafting weekly themes, we also continued to incorporate a couple of key elements to Camp Coyote, the first being our “morning movements” where the whole camp would come together for thematic yoga and stretching movements. This time was also used for announcements and setting a positive tone to get the day started. The second was our Naturalist Hour, where our Peck Farm Park naturalist staff took a deep dive into an environmental topic with a different age group each week.

Finally, the use of nature journaling was an important way of both reinforcing ideas and concepts introduced to the campers during lessons and activities, as well as providing an outlet for campers’ creativity and thoughts. We encouraged each age group to integrate nature journaling into each day’s schedule, especially after going on hikes or experiencing something in nature first-hand.

Changes Implemented:

1. Instituted a daily schedule board that allowed staff to describe the activities for the day along with a rough timeline. This was enacted in order to help participants mentally and physically prepare for transitions and upcoming activities.
2. Implemented a more detailed weekly newsletter that allowed caregivers to see what would be done each week at camp with photos.
3. Instituted new bathroom procedures to ensure that our campers were not in the bathrooms along with the general public.
4. Incorporated camp songs into the program.
5. Offered Teen Expedition camp for middle-school aged children.

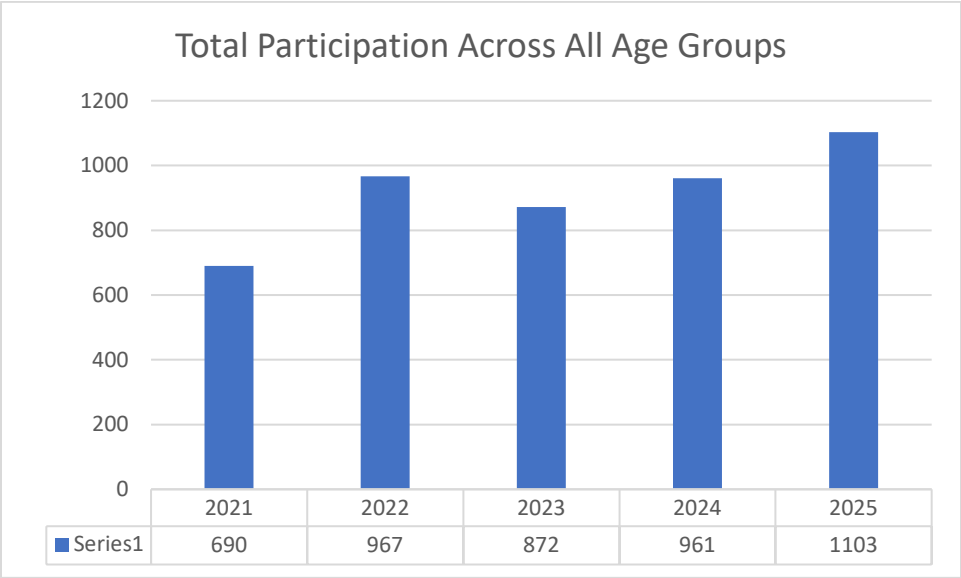
2024 Recommendation Status:

1. Evaluate and implement new specialty camps for middle school aged children. – ongoing
2. Evaluate the registration form and process to see if we can simplify the information families need to provide us for their children to participate in our camps. – Ongoing
3. Continue to identify green initiatives to enhance the camp experience, and eliminate single use materials. – Ongoing
4. Manage staffing cost more appropriately by sending staff home when child to counselor ratio allows. - Ongoing

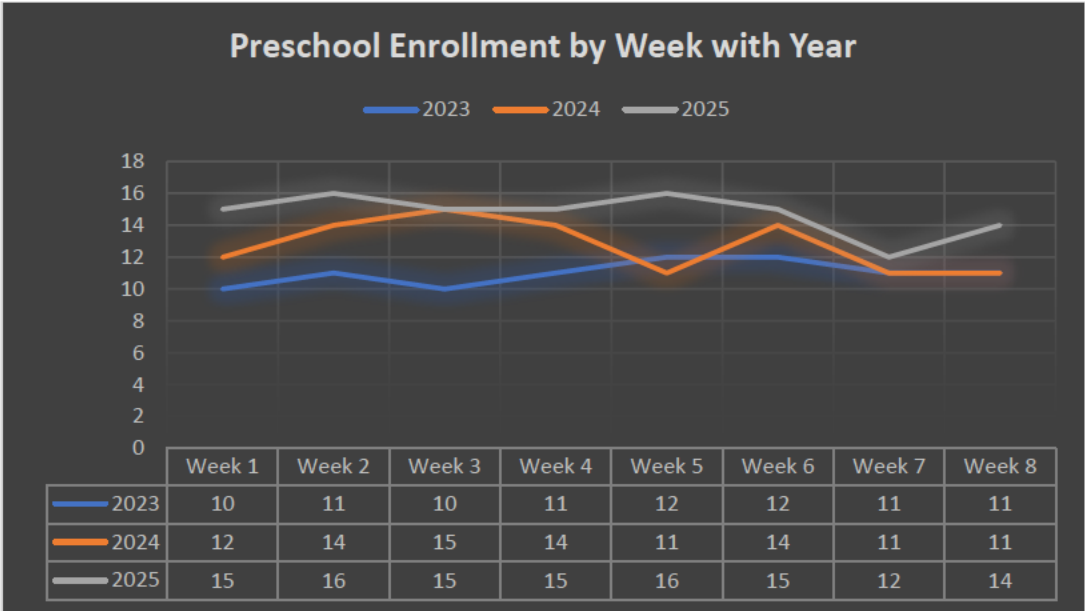




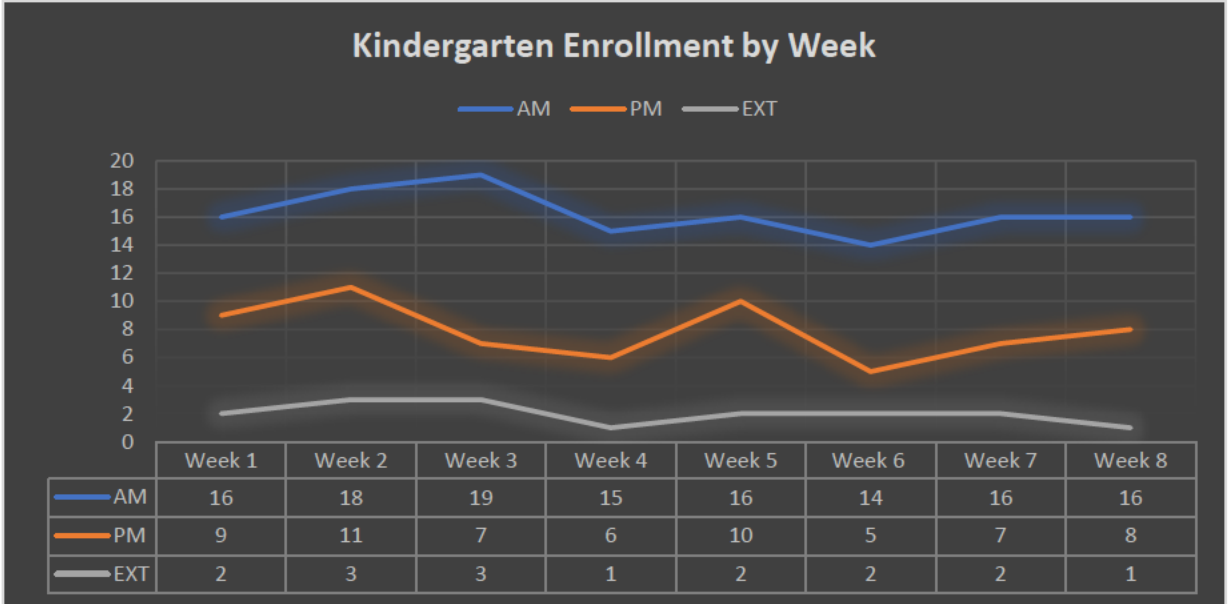
Participation:



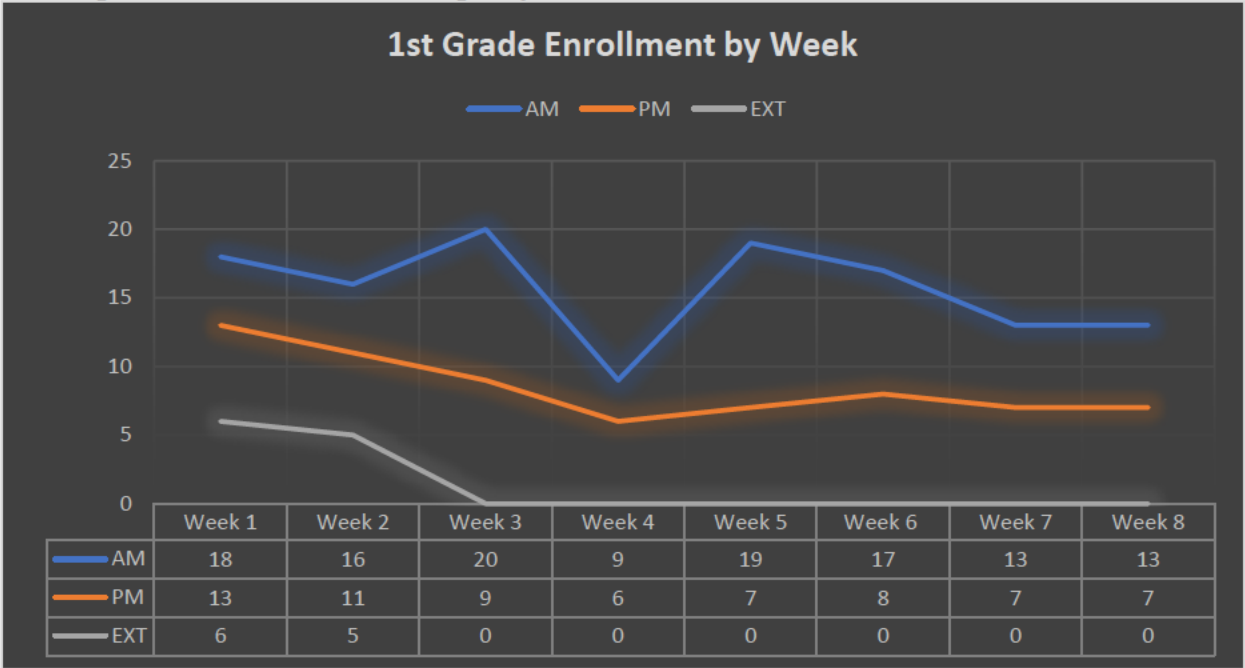
Weekly Participation Breakdown for Camp Coyote Preschool



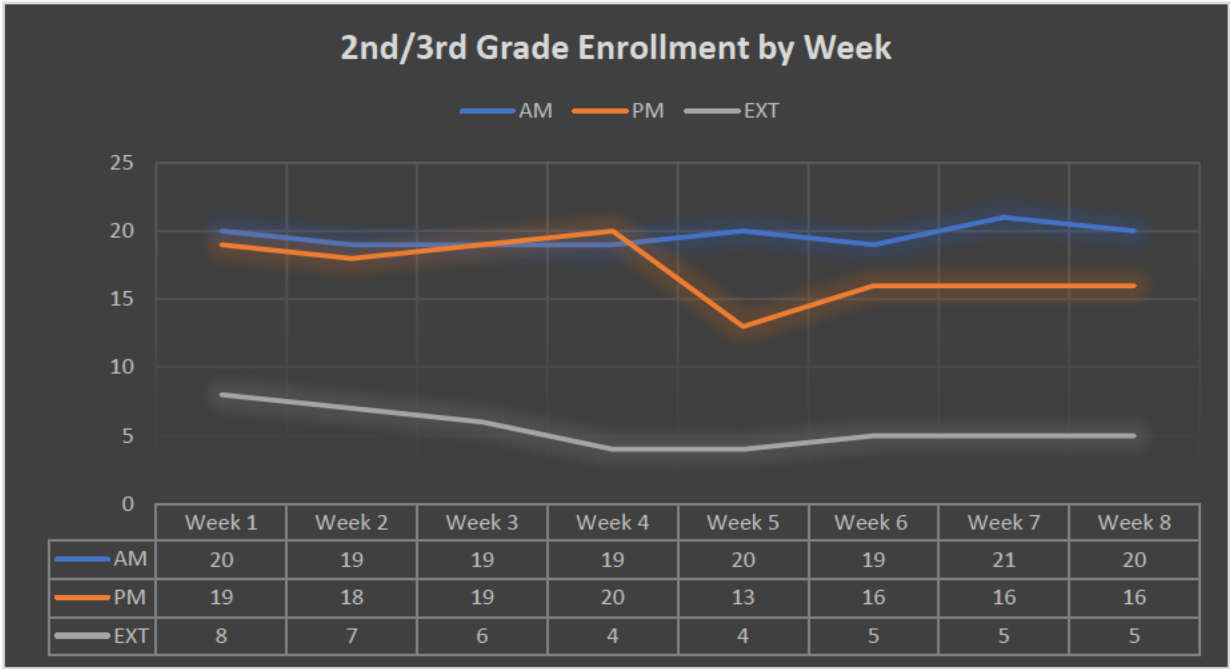
Weekly Participation Breakdown for Camp Coyote Kindergarten



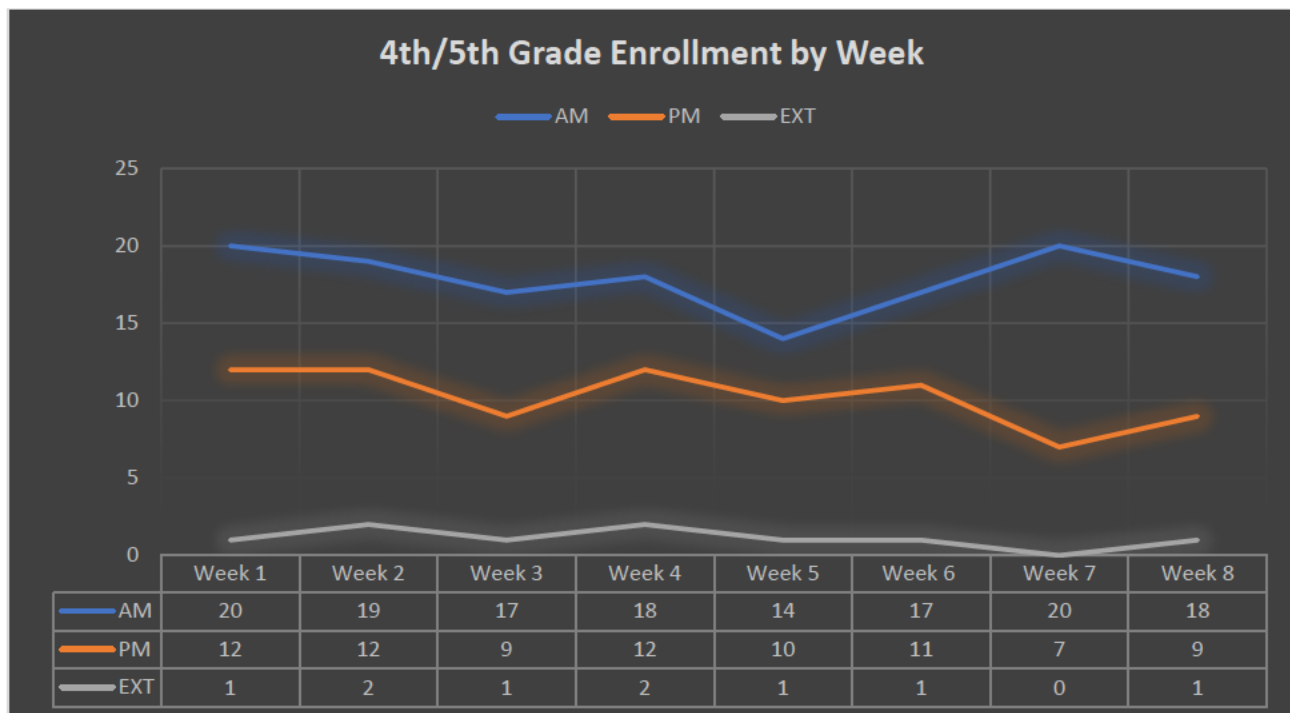
Weekly Participation Breakdown for Camp Coyote First Grade



Weekly Participation Breakdown for Camp Coyote 2nd & 3rd Grade



Weekly Participant Breakdown for Camp Coyote 4th & 5th Grade



Financial:

In total Peck Farm camps had revenue of \$131,077.00 with an overall expense of \$60,659.98 leaving a net profit of \$70,417.02

Revenues for the past 9 years:

2025	2024	2023	2022	2021	2020	2019	2018	2017
\$131,077	\$112,975	\$90,652	\$95,415	\$70,672	\$0	\$50,575	\$49,916	\$35,802

Expenses for the past 9 years:

2025	2024	2023	2022	2021	2020	2019	2018	2017
\$60,660	\$65,277	\$78,542	\$55,968	\$44,377	\$0	\$32,494	\$27,469	\$24,464

Overall Net Revenue Comparison:

2025	2024	2023	2022	2021	2020	2019	2018	2017
\$70,417	\$47,698	\$12,110	\$39,447	\$26,295	\$0	\$18,081	\$22,447	\$11,338

The largest expense incurred is staff salary followed by program operating supplies. Additional expenses came from staff/ shirt costs for our Risk Watch Safety Camp.

Testimonials & Feedback:

- Although the weather was insane, the staff remained positive, and a great example for my kids. I'm very impressed with their professionalism
- The staff got to know my boys and myself me very quickly. When we saw them throughout the summer, it was great to return to a warm welcome

- Beautiful facility, friendly staff, happy campers :)
- My daughter will be too old for camp next year, but she is hoping to become a camp counselor someday! She loved camp.
- Really creative and thoughtful activities led by exceptional counselors/leaders/staff
- My child has a better appreciation for nature and educates us on the animals/trees she's learned about.
- There was nothing negative about the camp specifically but my son became terrified of thunderstorms while at camp so he did not want to return. He also did not like the hikes. However, the staff was great and my son loved all of them.
- My daughter enjoyed the variety of crafts and activities each week. Thank you for providing a craft each day!
- My kindergartener complained the hikes were too lengthy :) water day was a huge hit
- Staff is super friendly!
- My kids loved the counselors!
- I would like to see some basic first aid survival skills taught, especially with older kids. I.E. how to handle when someone gets hurt while hiking, etc...
- Bring back field journal writing. 5-10 minutes to write about your hike, anything that encourages kids 2nd grade & older to write.
- My child struggled with separation at drop off and the support, patience, and kindness from the entire staff from his counselors to Adam and Kate was incredible. They all did so much to make sure my child had an incredible summer.
- We were very impressed. It was a hot hot hot week, yet the program was still fun and engaging for my boys. They loved it.
- Some of the staff could've been a bit more talkative or friendly at drop off or pickup but I know they're young and don't really know what to say to parents sometimes.
- The group leading the 2/3rd graders was exceptional!
- It was an extremely hot week. One extra water day was implemented, but overall there should have been many more water days. Overall, the activities were lackluster. They went on one "hike" per day and then there was very little else to keep them engaged. There was one day they walked to the park across the street. They never went inside the building for an air-conditioned break.
- I appreciate the staff to child ratios and additional staff "floating around" camp to support staff with breaks throughout the day. Having the additional hands this year made such a difference. Thank you!
- The program took great care of my kids through the drastic heat and a 30-minute downpour!
- Great!
- My only recommendation would be - for drop offs during thunderstorms, communicating where we should drop them if they were to be inside. I wasn't 100% comfortable walking them to an outdoor area with thunder and lightning.

Risk Watch Safety Camp:

This specialty Camp offering was a joint effort between the Geneva Park District, Geneva Fire Department and the Geneva Police Department. The camp was structured as a half day camp that would meet for 5 consecutive days and culminated in a graduation ceremony that was attended by the GPD Executive Director (Nicole Vickers), fire department administration members and the Mayor of Geneva (Kevin Burns) who presented graduation certificates to each participant. We ran four sections of this program over the course of 2 weeks. Each day, we covered a number of topics that were presented on by police officers, firefighters, and emergency dispatchers. This program is currently in its third year and has continued to be a successful collaborative effort from all 3 organizations. Topics covered included:

- Electrical safety
- Fire safety
- Bike Safety
- Playground Safety
- Water safety
- Vehicle safety
- Stranger danger

This Camp had a total of 83 participants across all 4 sections, and was geared towards children entering 1st grade in the fall.



Overall Recommendations:

1. Additional staff training that is site specific so that our staff are more familiar with the trail system and nature found at each location.
2. Set up specific activity stations for groups to utilize while out on the property.
3. Include additional customer service training for our counselors so that they are more engaged with parents.
4. Look for ways to provide more shade and cooling opportunities for our campers on a daily basis.
5. Implement additional questions within epact that relate to whether a child needs additional support.
6. Continue to identify green initiatives to enhance the camp experience, and eliminate single use materials.
7. Continue to manage staffing cost more appropriately by sending staff home when child to counselor ratio allows.

GENEVA PARK DISTRICT

710 Western Avenue

Geneva, IL 60134

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www.genevaparks.org**MEMORANDUM**

TO: Geneva Park District Board of Commissioners

FROM: Chris McAdam, Aquatics & Fitness Coordinator
Joey Kalwat, Aquatics & Facility Manager
Elliott Bortner, Superintendent of Recreation

CC: Nicole Vickers, Executive Director

DATE: October 20, 2025

RE: Sunset Pool Outdoor Speaker Replacement

PURPOSE

The purpose of this memorandum is to provide the Geneva Park District Board of Commissioners with information to consider approving a proposal to replace the twelve outdoor speakers at Sunset Pool.

BACKGROUND

Sunset Pool has twelve 8" Klipsch speakers throughout the facility including on the pool deck, concessions area, grass hill, and sand volleyball court. Over the past few seasons, the quality of the outdoor speakers has declined, resulting in muffled and distorted output of music and PA announcements. Additionally, multiple speakers have lost their protective covering.



Staff has received a quote from Sound Design to replace the existing twelve 8" Klipsch speakers with twelve 8" Atlas speakers in the amount of \$13,668. Sound Design recommends switching from Klipsch speakers to Atlas speakers as Atlas speakers have a history performing better in an outdoor setting. This project would include the new speakers, mounts, removal of existing speakers, installation of new speakers, and system testing. Should any speaker cabling/wiring be needed, though not anticipated, it would be billed at \$150/hour, in addition to the base proposal.

Sound Design completed the replacement of Sunset Pool's bathhouse speakers and upgraded the sound system in 2024. Following that project, staff began planning and budgeting for the next phase of speaker replacements to ensure continued quality and reliability. For reference, Sound Design performed the Mill Creek Pool sound system and speaker replacement in 2024 and SPRC gym sound system upgrade in 2024.

FINANCIAL

Funds are available in the Construction/Capital Improvement Fund account 30-1200-6-1250-11 Sunset Swimming Pool.

RECOMMENDATION

Staff recommends the Board of Commissioners approve the proposal from Sound Design, in the amount of \$13,668, for the replacement of twelve outdoor speakers at Sunset Pool.