



REGULAR SCHEDULED MEETING
September 16, 2024
7:00 PM

AGENDA

Call to Order

Roll Call

Hearing of Guests

Reading of Minutes: Regular Scheduled Meeting – August 19, 2024

Claims and Accounts

Treasurer's Report and Superintendent of Finance Report

Approval of the Agenda

CORRESPONDENCE

OLD BUSINESS

Appointment of Temporary Board Member Vacancy
Swear in New Board Member
Stone Creek Mini Golf Building Renovation Bid Results
Island Park Bathroom Renovation Bid Results
Infield Renovation at Don Forni Park
Infield Mix Purchase

COMMUNICATIONS

STAFF REPORTS

Superintendent of Parks and Properties
Superintendent of Recreation

NEW BUSINESS

Audit – FY 2023/2024
Safety Report Review
Before & After School Program Annual Report

EXECUTIVE SESSION

Land Acquisition – (5ILCS 120/2 (c) (5)) (Not anticipated)
Personnel- (5ILCS 120/2 (c) (1)) (Not anticipated)
Litigation – (5ILCS 120/2 (c) (11)) (Not anticipated)

ADJOURN

**GENEVA PARK DISTRICT
REGULAR SCHEDULED MEETING MINUTES
August 19, 2024
Location: Peck Farm Park / Time: 7:00 pm**

CALL TO ORDER

President Frankenthal called the meeting to order at 7:02 pm.

ROLL CALL

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

Staff members present were Executive Director Nicole Vickers, Asst. Supt. of Parks & Properties Ken Kerfoot, Supt. of Finance & Personnel Christy Powell, Supt. of Recreation Elliott Bortner, and Administrative Assistant Hannah Sterricker.

Press: None.

Guests: Asst. Superintendent of Recreation Kyle Donahue, Aquatics & Facility Manager Joey Kalwat, Recreation Supervisor Beth Keen, Friendship Station preschool teacher Cindy Stuewe, Gabriel Kaven, Angie Carlson, Nicole Cook, Tina Fedora, Michelle Skibicki, Scott Stuewe, Colleen Ortiz and Michelle Kelly from Upland Design.

HEARING OF GUESTS

Executive Director Nicole Vickers recognized Cindy Stuewe for her 30 years of service as a preschool teacher at the Park District's preschool, Friendship Station. Ms. Vickers shared her sincerest thanks to Mrs. Stuewe. Supt. Bortner and Recreation Supervisor Beth Keen also thanked Mrs. Stuewe for her hard work and dedication.

READING OF MINUTES

Vice President Moffat made a motion to approve the minutes from the Regular Scheduled Meeting of July 15, 2024. Commissioner Cullen seconded. All ayes. Motion carried.

CLAIMS AND ACCOUNTS

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

TREASURER'S REPORT AND SUPERINTENDENT OF FINANCE REPORT

Supt. of Finance & Personnel Powell reviewed the July financial reports. Supt. Powell reviewed the investment report and noted that the blended rate is 4.35%. CDs continue to be purchased at good rates. Revenues and expenses are a quarter through the year and are on track. One payment has been made to the auditors out of the audit fund and one remains. Vice President Moffat made a motion to approve the Treasurer's Report and Superintendent of Finance Report as presented. Commissioner Jones seconded. All ayes. Motion carried.

APPROVAL OF THE AGENDA

Executive Director Vickers indicated that there are no changes to the agenda.

CORRESPONDENCE

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

OLD BUSINESS

PECK FARM PERMEABLE PAVER SYSTEM REPAIR

Upon Supt. Gorra's absence, Asst. Supt. Ken Kerfoot attended the meeting in his place. Asst. Supt. Kerfoot reminded the Board that a portion of the permeable paver patio needs repair due to sinking. The suspected cause is compromised underground drainage. RLS Company has provided a quote to repair the problem. The scope of the work would include removing a 20'X20' section of the permeable pavers and excavating down to the drain lines. In addition, a retaining wall below grade will be installed. The sinking permeable pavers are getting close to being a trip hazard. Staff will keep a

close eye on it to ensure safety. The project will be completed after Autumn Fair. Vice President Moffat made a motion to approve the expenditure of \$18,771 to RLS Company for the repair of the permeable paver system at Peck Farm Park. Commissioner Jones seconded. All ayes. Motion carried.

COMMUNICATIONS

Executive Director Vickers announced the resignation of Board President John Frankenthal had been tendered to the secretary of the Board, Nicole Vickers. Executive Director Vickers shared that the Geneva Park District is extremely grateful for the 15 years Mr. Frankenthal dedicated to the district and is sad to see him go. Mr. Frankenthal thanked Ms. Vickers and stated that leaving the Geneva Park District Board was a difficult decision.

Executive Director Vickers stated that a new commissioner will be appointed and fill the vacancy until May 2025. The appointee will run for a 2-year unexpired term at the April 2025 consolidated election. The seat will be up a full 6-year term once again in 2027. Vice President Moffat will fill in as active President. Park board members Jay Moffat and Bre Cullen are up for re-election in 2025.

Annual maintenance and cleaning are underway at the Stephen D. Persinger Recreation Center and Sunset Community Center. BestLife Fitness members can use either facility during this time to keep their routines consistent. Staff and Board will pick a date for the annual capital planning meeting for the next fiscal year. The final Efficiency Committee Meeting will be held in October prior to the Board meeting. Mill Creek Pool has closed for the season. Staff closed out the season with a 5-star audit in August. Work continues on the Mill Creek Community Park Renovation project. Substantial completion is slated for mid-October with a ribbon-cutting ceremony. Wellington Park is going under construction at the beginning of September with completion later in the Fall. The Geneva Park District Foundation participated in a tri-cities foundation meeting at Batavia Park District. The Geneva Park District Foundation board members look forward to hosting the next meeting.

FUTURE MEETINGS

Autumn Fair Committee Meeting	August 27, 2024	7:00 PM	* At Peck Farm Park
Foundation Board Meeting	September 10, 2024	7:00 PM	
Regular Scheduled Board Meeting	September 16, 2024	7:00 PM	

STAFF REPORTS

SUPERINTENDENT OF RECREATION

Supt. Bortner advised resident registration began August 6 with non-resident registration starting August 13. Camps have ended for the season and all went very well. Kids' Zone will start on August 22 and Pre-school will start on August 26. Movies in the Park, Concerts at River Park, and Park Cookouts have concluded for the summer season. The last cookout was at Wellington Park with another great turnout. Staff typically purchase 150 hotdogs for a park cookout, but this year staff have consistently purchased 220-240 hotdogs. Concerts at River Park also saw larger attendance numbers. The fall 5K will again be held on the same day as Autumn Fair. Mill Creek Pool closed on August 18; Sunset Pool will be open until September 2. Sunset Pool's hours will be reduced once students are back in school. Aquatics staff received their final unannounced audit of the season and received 5 stars. Peck Farm Park and Hawks Hollow continue to see great visitation numbers. A donation receptacle has been installed at the entrance of Hawks Hollow to help offset expenses for the playground and surrounding area. BestLife Fitness welcomed guests from the St. Charles Park District's Norris Recreation Center August 5-9 while their facility underwent upgrades and cleaning. Sunset Community Center saw over 200 guests that week. The first Mini-Golf Tournament was held on Saturday, July 28 with 12 participants. This was the first tournament to run in several years. Supt. Bortner reviewed the BestLife membership numbers and revenues.

SUPERINTENDENT OF PARKS & PROPERTIES

Asst. Supt. Kerfoot reviewed the Supt. of Parks & Properties report. The Parks Department is fully staffed. An offer has been made to an in-house applicant for the ball field specialist position. The Parks Department has spent a great deal of effort on storm damage cleanup brought to Wheeler Park and other parks in mid-July. Many trees were brought down and in addition to parks staff a local tree service was called in to assist in getting the parks safely open. President Frankenthal asked if the staff was able to keep any of the wood from the downed trees. Executive Director Vickers shared that one log was kept but most was chipped. Island Park remains impacted by prolonged high-water levels. Large

areas of grass have died off and soil is exposed. Staff have begun seeding grass in the barren areas and Folk Fest has been moved from Island Park to Wheeler Park. Commissioner Cullen asked if the paths at Island Park were affected. Executive Director Vickers shared that several times the paths were closed for safety reasons. The longest closure lasted a week, but there is no known damage to the paths. Executive Director Vickers also shared that many of the newer trees on the island did not survive. The bid opening for the Stone Creek Mini Golf Building Renovation Project is scheduled for September 6. The Park District has officially taken over Winding Creek Park and maintenance has begun. Early estimates to mow indicate that a mowing crew of three will spend about three hours a week keeping the grass mown. Loose handrails at River Park have been repaired. The bid for the infield renovation of Don Forni Park baseball infield will be released on August 19. Substantial progress has been made at Mill Creek Community Park. Kids Around the World removed portions of the existing playground that they will refurbish and rehome. The new playground will start to be installed the week of August 19.

NEW BUSINESS

Audit Transfer – Resolution #2024-03

Supt. of Finance & Personnel Powell stated that at the end of each fiscal year, the District transfers a portion of any surpluses remaining for the year from the General and Recreation Fund to the Capital Fund in the form of an Audit transfer. Supt. Powell shared that the Park District budgeted conservatively with \$1.8M to be transferred, but the Park District will be able to transfer \$2.8M. The fund balance for both the general and rec fund were able to be increased as well as a transfer to the capital project fund. Vice President Moffat made a motion to approve the Audit Transfer Resolution #2024-03 authorizing the transfer of unexpended funds from one appropriation item to another. Commissioner Jones seconded. A roll call vote was taken. Jones-aye, Cladis-aye, Cullen-aye, Moffat-aye, Frankenthal-aye. All ayes. Motion carried.

Surplus Property Disposal – Ordinance #2024-04

The ordinance grants the Park District formal permission to dispose of surplus property. The property is often traded in for replacement vehicles or equipment, auctioned off, recycled or simply disposed of. Executive Director Vickers stated that this list is typical from year to year. Vice President Moffat made a motion to approve the Surplus Property Disposal Ordinance #2024-04 as presented. Commissioner Cullen seconded. A roll call vote was taken. Jones-aye, Cladis-aye, Cullen-aye, Moffat-aye, Frankenthal-aye. All ayes. Motion carried.

Utility Vehicle Purchase

Asst. Supt. of Parks & Properties Kerfoot informed the Board that the Parks Department is ready to purchase a new utility vehicle to replace an aging 2016 unit that is still in operation and needs extensive repair including, brakes, tires, and hydraulic repairs. The proposed purchase through the Sourcewell Purchasing Cooperative will be similar to the unit being replaced, which is a heavy-duty year-round utility vehicle. Vice President Moffat asked if all attachments would fit the new unit. Asst. Supt. Kerfoot replied yes. Executive Director Vickers stated that this vehicle was budgeted for this fiscal year. Commissioner Cullen asked if the vehicle is powered by gas. Executive Director Vickers replied yes. Vice President Moffat made a motion to approve the expenditure of \$34,279 for a new Kubota Utility Vehicle from Dekane Power Equipment. Commissioner Cladis seconded. All ayes. Motion carried.

Fire Panel Replacement

Supt. of Recreation Bortner informed the Board the Sunset Community Center fire panel is in disrepair and needs to be replaced. Staff has spoken to both the fire marshal at the Geneva Fire Department and Alarm Detection Systems Inc. who both agreed that the panel needs to be replaced now and cannot wait until appropriately budgeted in the next fiscal year. Supt. Bortner assured the Board that the current panel is still able to send full fire signals, but it cannot send trouble signals. The purchase of the fire panel will be coming out of the emergency fund. Vice President Moffat made a motion to approve the purchase and installation of the new fire panel and new addressable equipment for the quoted price of \$24,934 with funds coming from the emergency fund C-1903. Commissioner Jones seconded. All ayes. Motion carried.

2025 OSLAD Winding Creek – Resolution #2024-05

Executive Director Vickers introduced Upland Design architect Michelle Kelly. Ms. Kelly provided a PowerPoint to the Board of the proposed park design for the newly acquired Winding Creek Park. Executive Director Vickers reminded the Board that the Park District will be going for an OSLAD Grant for this park and they will need to pass resolution #2024-05. Ms. Kelly stated that the concept of this park is an active fun and calming green space. The park is unique in its shape making it feel very big. She reviewed that two public meetings were held with the Winding Creek neighbors where

they were able to vote on different park amenities and then those amenities were created into two concepts which were voted on again. The design was made to maximize the park's space and a concrete walking path will link all the elements. Building on the nature of the wetlands and prairie a boardwalk will be placed near the native wetlands. The wetlands are not a part of the park and are not owned by the Geneva Park District. Commissioner Jones asked if the boardwalk could be wider. Ms. Kelly stated that 8 feet is a typical width for a boardwalk, but it could be widened to 10 feet. Vice President Moffat asked if the boardwalk would be made out of composite wood. Ms. Kelly responded yes as it will last longer. The northeast corner of the park will have a wooden shelter with various games and playground equipment. The playground will have two areas of play for children 2 to 5 years of age and 5 to 12 years of age. The playground will have a total of 5 swings, 2 belt swings, 1 friendship swing, 1 bucket swing, and an ADA compliant swing. The main part of playground equipment will have a more modern look with secondary nature based play areas. Adding a 4-foot barrier fence, around all play equipment, to ensure safety. A small splash pad will include 5 pieces, 1 tall piece, 3 short pieces, and 1 touch-and-go bollard. The water from the small splash pad area will drain to waste. The park will include on-leash dog agility components. This was chosen over a fenced-in dog park due to space. Adult outdoor fitness will include medium-level fitness components on wood mulch. The park will also include 1 tennis court, 2 pickleball courts, a half basketball court, and flat land for open space play. Commissioner Cullen asked if there would be a parking lot, bike racks, and park lights. Ms. Kelly responded that this park is designed as a neighborhood park and not a destination community park as the majority of the users will be the Winding Creek neighbors. The park will follow other Park District ordinances and will close at dusk so there is no need for lights. Bike racks can be included in the park. Commissioner Cullen asked if there were any flood concerns. Ms. Kelly responded no. Executive Director Vickers stated that the OSLAD Grant application is due in September 2024 and the project will begin next year. Vice President Moffat asked if the district is not granted OSLAD would we proceed with the project. Executive Director Vickers responded yes, although the vision of the site would need to be discussed. Vice President Moffat made a motion to approve resolution #2024-05 the authorization of the Winding Creek project. Commissioner Cladis seconded. All ayes. Motion carried.

EXECUTIVE SESSION

Vice President Moffat made a motion to move into executive session 120/2 (c) (5) to discuss land acquisition and 120/2 (c) (1) to discuss board vacancy at 8:30 pm. Commissioner Cladis seconded. All ayes. Motion carried.

At 9:10 pm the Board returned to the regular meeting.

ADJOURN

Vice President Moffat made a motion to adjourn the meeting at 9:10 pm. Commissioner Jones seconded. All ayes. Motion carried.

Secretary

Submitted By: Nicole Vickers / Hannah Sterrick

DATE: 09/10/24
TIME: 16:22:37
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

GENERAL
PAID

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80668	PRIORITY PRODUCTS	SHIPPING CHARGES	CORPORATE / PARKS ADMINISTRATION	8.00
			CHECK TOTAL	8.00
80669	CONSERV FS	UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	906.10
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	100.68
		UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	326.52
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	36.28
		UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	1,256.36
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	139.59
		UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	799.78
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	88.86
		UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	1,439.53
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	159.94
		UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	819.02
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	91.00
			CHECK TOTAL	6,163.66
80670	ACE HARDWARE GENEVA	LIONS PARK TUBE REPAIR	CORPORATE / PARKS ADMINISTRATION	8.99
		PLAYGROUND ROPE DUCT TAPE	CORPORATE / PARKS ADMINISTRATION	12.58
		PH 38 GARBAGE BAGS	RECREATION / PLAYHOUSE 38	10.79
		CLEANING SUPPLIES	RECREATION / SUNSET RACQUETBALL & FITNESS	14.38
		FAN PULL CHAINS	RECREATION / SUNSET RACQUETBALL & FITNESS	19.75
			CHECK TOTAL	66.49
80671	ACCURATE INDUSTRIES	STEAM ROOM MAINTENANCE	RECREATION / SPRC	1,088.90
			CHECK TOTAL	1,088.90
80672	ACCURATE OFFICE SUPPLY CO	TOILET PAPER	CORPORATE / PECK FARM	145.29
		SPRC COPY PAPER	RECREATION / SPRC	199.95
		KZ COPY PAPER	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	79.98
		SRFC COPY PAPER	RECREATION / SUNSET RACQUETBALL & FITNESS	79.98
		PFP COPY PAPER	CORPORATE / PECK FARM	79.98
		PRESCHOOL COPY PAPER	RECREATION / PARK DISTRICT PRESCHOOL	79.98
		REC COPY PAPER	RECREATION / REC ADMINISTRATION	287.93
		PARKS COPY PAPER	CORPORATE / PARKS ADMINISTRATION	191.95
			CHECK TOTAL	1,145.04
80673	BANNER UP SIGNS	SRFC LOGO STICKERS	RECREATION / SUNSET RACQUETBALL & FITNESS	64.00
			CHECK TOTAL	64.00

DATE: 09/10/24
 TIME: 16:22:46
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80674	JEFF BIBIK	HALLOWEEN HAYDAY MAGICIAN	RECREATION / HALLOWEEN EVENT	550.00
			CHECK TOTAL	550.00
80675	BLOOMING COLOR	HARVEST HUSTLE POSTCARD MAIL	RECREATION / PUBLIC INFORMATION	721.45
			CHECK TOTAL	721.45
80676	ELLIOTT BORTNER	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	50.00
			CHECK TOTAL	50.00
80677	CORY BRADBURN	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	25.00
			CHECK TOTAL	65.00
80678	BUTTERFLY DAN'S	BUTTERFLY SHIPMENT	CORPORATE / PECK FARM	688.00
			CHECK TOTAL	688.00
80679	CHASEWOOD LEARNING	MINECRAFT & STEM 02 SUM 24	RECREATION / YOUTH	4,725.00
			CHECK TOTAL	4,725.00
80680	CITY OF GENEVA	SCC - WATER	RECREATION / REC ADMINISTRATION	152.15
		SRFC - WATER	RECREATION / SUNSET RACQUETBALL & FITNESS	355.01
		WHEELER MAINT - WATER	CORPORATE / PARKS ADMINISTRATION	67.07
		MINI GOLF - WATER	CORPORATE / PARKS ADMINISTRATION	129.85
		ISLAND PARK - WATER	CORPORATE / PARKS ADMINISTRATION	106.00
		WHEELER N BATHROOMS - WATER	CORPORATE / PARKS ADMINISTRATION	59.74
		GREENHOUSE - WATER	CORPORATE / PARKS ADMINISTRATION	205.27
		GARDEN CLUB PARK - WATER	CORPORATE / PARKS ADMINISTRATION	46.36
		POOL - WATER	RECREATION / SUNSET POOL	4,470.76
		SPRC - WATER	RECREATION / SPRC	590.66
		COMMUNITY GARDENS - WATER	CORPORATE / COMMUNITY GARDEN	298.88
		ISLAND PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	57.35
		HSS TENNIS COURTS - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	72.44
		JAYCEE PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	20.30
		WHEELER PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	45.52
		WHEELER MAINT - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	903.45
		PFP HOUSE - ELECTRIC	CORPORATE / PECK FARM	339.93
		PFP MAINT - ELECTRIC	CORPORATE / PECK FARM	476.33
		SCC - ELECTRIC	RECREATION / REC ADMINISTRATION	22.18

DATE: 09/10/24
 TIME: 16:22:51
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80680	CITY OF GENEVA	SCC - ELECTRIC	RECREATION / REC ADMINISTRATION	2,384.25
		SRFC - ELECTRIC	RECREATION / SUNSET RACQUETBALL & FITNESS	1,104.86
		SRFC - ELECTRIC	RECREATION / SUNSET RACQUETBALL & FITNESS	190.38
		POOL - ELECTRIC	RECREATION / SUNSET POOL	4,963.81
		SUNSET BALLFIELDS - ELECTRIC	RECREATION / ADULT SOFTBALL	57.19
		SPRC - ELECTRIC	RECREATION / SPRC	4,464.05
		PH 38 - ELECTRIC	RECREATION / PLAYHOUSE 38	260.01
			CHECK TOTAL	21,843.80
80681	COM ED	COM ED - MC COMM PARK	CORPORATE / PARKS ADMINISTRATION	22.19
		COM ED - PETERSON PROPERTY	CORPORATE / PARKS ADMINISTRATION	16.62
		COM ED - PFP BALLFIELDS	RECREATION / ADULT SOFTBALL	261.52
			CHECK TOTAL	300.33
80682	CONSERV FS	UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	1,040.81
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	115.64
		DIESEL FUEL	CORPORATE / PARKS ADMINISTRATION	719.60
		UNLEADED FUEL - PARKS	CORPORATE / PARKS ADMINISTRATION	887.87
		UNLEADED FUEL - REC	RECREATION / REC ADMINISTRATION	98.65
		GAS PUMP LINE AND FILTER	CORPORATE / PARKS ADMINISTRATION	125.20
		LABOR TO REPLACE GAS LINE	CORPORATE / PARKS ADMINISTRATION	23.75
		FERTILIZER FOR FLOWERS	CORPORATE / PARKS ADMINISTRATION	225.00
			CHECK TOTAL	3,236.52
80683	COMCAST CABLE	COMCAST SVC - SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	245.03
		COMCAST SVC - SCC	RECREATION / REC ADMINISTRATION	367.54
			CHECK TOTAL	612.57
80684	RYAN COFFLAND	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
80685	CRANE PAYMENT INNOVATIONS	MONTHLY VENDING SVC	RECREATION / SPRC	17.90
		MONTHLY VENDING SVC	RECREATION / SUNSET RACQUETBALL & FITNESS	8.95
			CHECK TOTAL	26.85
80686	CREAM KING INC.	LIFEGUARD ICE CREAM TRUCK	RECREATION / SUNSET POOL	250.00
			CHECK TOTAL	250.00

DATE: 09/10/24
 TIME: 16:23:00
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80687	DAILY HERALD	MINI GOLF BID NOTICE	CORPORATE / PARKS ADMINISTRATION	86.25
			CHECK TOTAL	86.25
80688	ADAM DAGLEY	REIMB CELL PHONE	CORPORATE / PECK FARM	50.00
		REIMB MILEAGE	CORPORATE / PARKS ADMINISTRATION	25.00
			CHECK TOTAL	75.00
80689	DESIGNSPRING GROUP	SEASONAL EVENTS SIGNAGE DESIGN	RECREATION / PUBLIC INFORMATION	325.00
			CHECK TOTAL	325.00
80690	DEO CONSULTING	PIZZAPALOOZA ENTERTAINMENT	RECREATION / NEW SPECIAL EVENTS	485.00
			CHECK TOTAL	485.00
80691	NRG BUSINESS MARKETING	NRG - WHEELER MAINT	CORPORATE / PARKS ADMINISTRATION	0.35
		NRG - GREENHOUSE	CORPORATE / PARKS ADMINISTRATION	5.59
		NRG - PECK HOUSE	CORPORATE / PECK FARM	3.78
		NRG - SCC	RECREATION / REC ADMINISTRATION	12.09
		NRG - SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	42.85
		NRG - SPRC	RECREATION / SPRC	77.98
		NRG - POOL	RECREATION / SUNSET POOL	1,956.41
			CHECK TOTAL	2,099.05
80692	KYLE DONAHUE	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	50.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	25.00
			CHECK TOTAL	75.00
80693	DUNHAM WOODS FARM	HORSEBACK 06 SUM 24	RECREATION / YOUTH	150.00
		HORSEBACK 08 SUM 24	RECREATION / YOUTH	300.00
			CHECK TOTAL	450.00
80694	EPACT NETWORK LTD	EPACT AUTO ARCHIVE SUBCRIP	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	1,500.00
			CHECK TOTAL	1,500.00
80695	FAME, LLC	POLAR EXPRESS SANTA	RECREATION / NORTH POLE TRAIN	1,000.00
			CHECK TOTAL	1,000.00
80696	FAME, LLC	POLAR EXPRESS SANTA DEPOSIT	RECREATION / NORTH POLE TRAIN	1,000.00
			CHECK TOTAL	1,000.00

DATE: 09/10/24
 TIME: 16:23:04
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80697	FEDEX	GPDF TAX RETURN TO L&A	CORPORATE / PARKS ADMINISTRATION	13.20
			CHECK TOTAL	13.20
80698	FOX VALLEY ICE ARENA	ICE SKATING LESSONS	RECREATION / ICE SKATING LESSONS	274.40
			CHECK TOTAL	274.40
80699	FOX VALLEY SPECIAL RECREATION	JULY 2024 INCLUSION HOURS	SPECIAL RECREATION / SPECIAL RECREATION	21,012.08
			CHECK TOTAL	21,012.08
80700	FOLDING PARTITION SERVICES	MOVEABLE WALL REPAIR	RECREATION / SPRC	1,330.00
			CHECK TOTAL	1,330.00
80701	STEPHANIE FRANTZ	MEDITATION SUM 24	RECREATION / ADULT	100.00
			CHECK TOTAL	100.00
80702	LAUREN GAGER	REIMB CELL PHONE	CORPORATE / PARKS ADMINISTRATION	50.00
			CHECK TOTAL	50.00
80703	CARL GORRA	REIMB CELL PHONE	CORPORATE / PARKS ADMINISTRATION	50.00
			CHECK TOTAL	50.00
80704	W.W. GRAINGER CORP.	SUN POOL WALL HYDRANT RPR	RECREATION / SUNSET POOL	57.54
			CHECK TOTAL	57.54
80705	HAWKINS	POOL CHEMICALS	RECREATION / MILL CREEK POOL	213.91
		POOL CHEMICALS	RECREATION / SUNSET POOL	1,372.69
		POOL CHEMICALS	RECREATION / SUNSET POOL	2,520.11
		POOL CHEMICALS	RECREATION / MILL CREEK POOL	351.46
		POOL CHEMICALS	RECREATION / SUNSET POOL	2,167.14
			CHECK TOTAL	6,625.31
80706	HERSHEY'S CREAMERY CO.	CONCESSIONS ICE CREAM	RECREATION / MINIATURE GOLF	211.08
		PFP GIFT SHOP ICE CREAM	CORPORATE / PECK FARM	196.32
		CONCESSIONS ICE CREAM	RECREATION / SUNSET POOL CONCESSIONS	405.60
			CHECK TOTAL	813.00
80707	LRS	PORTOLET - WHEELER BALLFIELD	RECREATION / REC ADMINISTRATION	11.25
		PORTOLET - PFP SOCCER FIELDS	RECREATION / REC ADMINISTRATION	48.75

DATE: 09/10/24
 TIME: 16:23:16
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80707	LRS	PORTOLET - SAM HILL/SKATE PARK	RECREATION / REC ADMINISTRATION	88.22
		PORTOLET - ESPING PARK	RECREATION / REC ADMINISTRATION	48.75
		PORTOLET - HARRISON ST SCHOOL	RECREATION / REC ADMINISTRATION	11.25
		PORTOLET - WESTERN AVE SCHOOL	RECREATION / REC ADMINISTRATION	11.25
		PORTOLET - DON FORNI	RECREATION / REC ADMINISTRATION	48.75
		PORTOLET - EAGLEBROOK	RECREATION / REC ADMINISTRATION	48.75
		PORTOLET - MCCP	RECREATION / REC ADMINISTRATION	56.78
		PORTOLET - DRYDEN PARK	RECREATION / REC ADMINISTRATION	48.75
		PORTOLET - MOORE PARK	RECREATION / REC ADMINISTRATION	104.47
		PORTOLET - PECK BASEBALL	RECREATION / REC ADMINISTRATION	88.22
		PORTOLET - COMM GARDENS	CORPORATE / COMMUNITY GARDEN	48.75
		PORTOLET - RANDALL SQ	RECREATION / REC ADMINISTRATION	48.75
		PORTOLET - SPRC SOCCER FIELDS	RECREATION / REC ADMINISTRATION	48.75
		PORTOLET - WEAVER PARK	RECREATION / REC ADMINISTRATION	160.00
			CHECK TOTAL	921.44
80708	LEAH HURWITZ	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	30.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	50.00
			CHECK TOTAL	80.00
80709	JDS PRINTING, INC.	BLACK LOGO ENVELOPES - PARKS	CORPORATE / PARKS ADMINISTRATION	172.86
		BLACK LOGO ENVELOPES - REC	RECREATION / REC ADMINISTRATION	259.29
		BLACK LOGO ENVELOPES - KZ	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	72.00
		BLACK LOGO ENVELOPES - SCC	RECREATION / SUNSET RACQUETBALL & FITNESS	72.00
		BLACK LOGO ENVELOPES - SPRC	RECREATION / SPRC	72.00
		BLACK LOGO ENVELOPES - PFP	CORPORATE / PECK FARM	72.00
			CHECK TOTAL	720.15
80710	JOEY KALWAT	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
80711	BETH KEEN	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	30.00
			CHECK TOTAL	30.00
80712	KEN KERFOOT	REIMB CELL PHONE	CORPORATE / PARKS ADMINISTRATION	50.00
			CHECK TOTAL	50.00
80713	LANGUAGE IN ACTION	I SPEAK SPANISH 02 SUM 24	RECREATION / TODDLERS	260.00

DATE: 09/10/24
 TIME: 16:23:21
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80713	LANGUAGE IN ACTION	YOUGH SPANISH SUM 24	RECREATION / YOUTH	208.00
			CHECK TOTAL	468.00
80714	LIFE FITNESS CORP	GRIP FOR CHEST MACHINE	RECREATION / SUNSET RACQUETBALL & FITNESS	43.47
		CAP GRIP FOR CHEST MACHINE	RECREATION / SUNSET RACQUETBALL & FITNESS	31.93
			CHECK TOTAL	75.40
80715	LINTFIGHTERS OF CENTRAL	DRYER VENT CLEANING	RECREATION / SPRC	560.00
		DRYER VENT CLEANING	RECREATION / REC ADMINISTRATION	175.00
		DRYER VENT CLEANING	RECREATION / SUNSET RACQUETBALL & FITNESS	175.00
			CHECK TOTAL	910.00
80716	LPS LLC	BUTTERFLIES	CORPORATE / PECK FARM	685.00
		BUTTERFLIES	CORPORATE / PECK FARM	685.00
			CHECK TOTAL	1,370.00
80717	MAYFAIR HOTEL SPLY CO.	SHOWER CURTAINS	RECREATION / SPRC	333.78
			CHECK TOTAL	333.78
80718	MAGIC OF GARY KANTOR	MAGIC SUMMER 2024	RECREATION / YOUTH	148.50
			CHECK TOTAL	148.50
80719	FP MAILING SOLUTIONS	POSTAGE METER AGREEMENT	RECREATION / REC ADMINISTRATION	26.22
		POSTAGE METER AGREEMENT	CORPORATE / PARKS ADMINISTRATION	26.21
		POSTAGE METER AGREEMENT	RECREATION / SUNSET RACQUETBALL & FITNESS	26.21
		POSTAGE METER AGREEMENT	RECREATION / SPRC	26.21
			CHECK TOTAL	104.85
80720	CHRIS MCADAM	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
80721	KIM MCIVER	KCCN LEARN FROM EXPERTS PROG	CORPORATE / LEARN FROM THE EXPERTS	370.00
			CHECK TOTAL	370.00
80722	MENARDS	PFP SIDEWALK BRICK REPAIR	CORPORATE / PECK FARM	6.40
		BUG SPRAY	CORPORATE / PARKS ADMINISTRATION	6.49
		WHEELER SHOP MECH BAY LIGHTS	CORPORATE / PARKS ADMINISTRATION	81.79
		HOSE ADAPTER	CORPORATE / PARKS ADMINISTRATION	4.08

DATE: 09/10/24
 TIME: 16:23:29
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80722	MENARDS	BUTTERFLY HOUSE RODENT CONTROL	CORPORATE / PECK FARM	93.94
		DON FORNI PARK SLIDE REPAIR	CORPORATE / PARKS ADMINISTRATION	4.29
		MEASURING CUPS FOR HERBICIDES	CORPORATE / PARKS ADMINISTRATION	6.74
		BOB COX BBALL SIDEWALK PAINT	CORPORATE / PARKS ADMINISTRATION	50.43
		ISLAND PLAYGROUND ROOT REMOVAL	CORPORATE / PARKS ADMINISTRATION	24.99
		CLEANING SUPPLIES	CORPORATE / PARKS ADMINISTRATION	26.77
		LIONS PLAYGROUND REPAIR	CORPORATE / PARKS ADMINISTRATION	27.87
		BALLFIELD FERTILIZER	CORPORATE / PARKS ADMINISTRATION	104.97
		LIONS PARK TUBE CLIMBER RPR	CORPORATE / PARKS ADMINISTRATION	7.98
		SHELLAC POLY AND BRUSHES	CORPORATE / PARKS ADMINISTRATION	50.66
		LIONS PARK TUBE REPAIR	CORPORATE / PARKS ADMINISTRATION	5.99
		SHOP SUPPLIES	CORPORATE / PARKS ADMINISTRATION	22.47
		MISC SUPPLIES FOR REPAIRS	RECREATION / SPRC	26.52
			CHECK TOTAL	552.38
80723	MENDEL PLUMBING & HEATING INC	SUNSET BATHHOUSE TOILET RPR	RECREATION / SUNSET POOL	510.00
			CHECK TOTAL	510.00
80724	METRONET	METRONET - MC POOL	RECREATION / MILL CREEK POOL	82.15
			CHECK TOTAL	82.15
80725	METRONET	METRONET - PH 38	RECREATION / PLAYHOUSE 38	82.15
			CHECK TOTAL	82.15
80726	METRONET	METRONET - WHEELER	CORPORATE / PARKS ADMINISTRATION	122.20
			CHECK TOTAL	122.20
80727	METRONET	METRONET - SPRC	RECREATION / SPRC	269.90
		METRONET - SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	272.20
		METRONET - MINI GOLF	RECREATION / MINIATURE GOLF	109.95
			CHECK TOTAL	652.05
80728	MIDWEST TRADING HORTICULTURAL	PULVERIZED TOPSOIL	CORPORATE / PECK FARM	96.00
			CHECK TOTAL	96.00
80729	NEXT GENERATION	FALL SOFTBALL COACHES SHIRTS	RECREATION / GIRLS SOFTBALL	198.25
			CHECK TOTAL	198.25

DATE: 09/10/24
 TIME: 16:23:43
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80730	NICOR GAS	NICOR - WHEELER MAINT	CORPORATE / PARKS ADMINISTRATION	166.53
		NICOR - GREENHOUSE	CORPORATE / PARKS ADMINISTRATION	182.29
		NICOR - WHEELER PARK	CORPORATE / PARKS ADMINISTRATION	54.42
		NICOR - PFP HOUSE	CORPORATE / PECK FARM	58.63
		NICOR - PECK MAINT	CORPORATE / PECK FARM	63.18
		NICOR - SCC	RECREATION / REC ADMINISTRATION	197.08
		NICOR - SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	91.78
		NICOR - SPRC	RECREATION / SPRC	261.72
		NICOR - POOL	RECREATION / SUNSET POOL	835.06
			CHECK TOTAL	1,910.69
80731	NORTH AMERICAN CORP	FLOOR CLEANER	RECREATION / SUNSET RACQUETBALL & FITNESS	69.14
		FLOOR CLEANER	RECREATION / REC ADMINISTRATION	69.13
		SANITATION SUPPLIES	RECREATION / REC ADMINISTRATION	248.01
		SANITATION SUPPLIES	RECREATION / SUNSET RACQUETBALL & FITNESS	248.01
		CLEANING SUPPLIES	RECREATION / SPRC	289.67
		VACUUM BAGS	RECREATION / REC ADMINISTRATION	22.14
		VACUUM BAGS	RECREATION / SUNSET RACQUETBALL & FITNESS	22.14
			CHECK TOTAL	968.24
80732	TANYA OSIKA	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	30.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	25.00
			CHECK TOTAL	55.00
80733	PDRMA	EMPLY HEALTH INSURANCE	CORPORATE / PARKS ADMINISTRATION	27,440.23
		EMPLY HEALTH INSURANCE	RECREATION / REC ADMINISTRATION	36,882.48
		EMPLOYEE LIFE INSURANCE	CORPORATE / ADMINISTRATIVE	307.14
			CHECK TOTAL	64,629.85
80734	PLAN SOURCE	IMRF EMLY HEALTH INS REIMB	CORPORATE / PARKS ADMINISTRATION	1,033.99
			CHECK TOTAL	1,033.99
80735	CHRISTY POWELL	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
			CHECK TOTAL	40.00
80736	KELLY WALES	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	40.00
		REIMB MILEAGE	RECREATION / REC ADMINISTRATION	50.00
			CHECK TOTAL	90.00

DATE: 09/10/24
 TIME: 16:23:48
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80737	SOUNDS LIKE MUSIC LLC	MUSIC SUMMER 24 YOUTH MUSIC SUMMER 24 ADULT	RECREATION / YOUTH RECREATION / ADULT	1,260.00 420.00
			CHECK TOTAL	1,680.00
80738	LAURA SPRAGUE	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	15.00
			CHECK TOTAL	15.00
80739	SUNBURST SPORTSWEAR	HARVEST HUSTLE SHIRT SAMPLES	RECREATION / HARVEST HUSTLE	50.00
			CHECK TOTAL	50.00
80740	TEAM ILLINOIS LACROSSE	RIVER CITY LACROSSE SUM 2 2024	RECREATION / LACROSSE	682.50
			CHECK TOTAL	682.50
80741	ANTHONY CARNESECCHI	ART CAMP 04 SUM 24	RECREATION / YOUTH	872.00
			CHECK TOTAL	872.00
80742	ULTIMATE CLASSES & PARTIES	MANNERS CLASS SUM 24	RECREATION / YOUTH	416.00
			CHECK TOTAL	416.00
80743	NICOLE VICKERS	REIMB CELL PHONE	RECREATION / REC ADMINISTRATION	60.00
			CHECK TOTAL	60.00
80744	PREVENTATIVE MAINTENANCE SYS	BUS 6 MONTH STATE TEST LANE	CORPORATE / PARKS ADMINISTRATION	45.00
			CHECK TOTAL	45.00
80745	YOUNG REMBRANDTS INC	YOUNG REMBRANDTS 01 SUM 24 YOUNG REMBRANDTS 04 SUM 24 YOUNG REMBRANDTS 08 SUM 24	RECREATION / YOUTH RECREATION / YOUTH RECREATION / YOUTH	150.00 150.00 50.00
			CHECK TOTAL	350.00
80746	CHASEWOOD LEARNING	CHASEWOOD 02- SUM 2024	RECREATION / YOUTH	5,850.00
			CHECK TOTAL	5,850.00
80747	CHASE CARD SERVICES	MINI CAMP SUPPLIES VYG CMP FIELD TRIP SONNY ACRES VYG CMP FIELD TRIP FUNFLATABLE VYG CMP SUPPLIES ADV CMP SUPPLIES	RECREATION / SPECIALTY CAMPS RECREATION / TRADITIONAL YOUTH CAMPS RECREATION / TRADITIONAL YOUTH CAMPS RECREATION / TRADITIONAL YOUTH CAMPS RECREATION / TRADITIONAL YOUTH CAMPS	13.17 368.00 314.77 190.19 259.81

DATE: 09/10/24
TIME: 16:23:55
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80747	CHASE CARD SERVICES	ADV CMP FIELD TRIP EPIC AIR	RECREATION / TRADITIONAL YOUTH CAMPS	688.00
		ADV CMP FIELD TRIP SONNY ACRES	RECREATION / TRADITIONAL YOUTH CAMPS	400.00
		DSC CMP FIELD TRIP SONNY ACRES	RECREATION / TRADITIONAL YOUTH CAMPS	184.00
		MARKETING STORAGE BINS	RECREATION / PUBLIC INFORMATION	16.00
		SOCIAL MEDIA AD CAMPAIGNS	RECREATION / PUBLIC INFORMATION	78.79
		MONTHLY EMAIL MARKETING	RECREATION / PUBLIC INFORMATION	261.00
		MONTHLY SUBSCRIPTIONS	CORPORATE / PECK FARM	17.97
		PF MANAGER OFFICE INK	CORPORATE / PECK FARM	68.89
		SANITATION SUPPLIES	CORPORATE / PECK FARM	40.15
		GIFT SHOP SUPPLIES	CORPORATE / PECK FARM	436.95
		DISC ROOM ANIMAL SUPPLIES	CORPORATE / PECK FARM	124.05
		HATS FOR STAFF AND VOLUNTEERS	CORPORATE / PECK FARM	336.00
		BUTTERFLY HSE VOLUNTEER SHIRTS	CORPORATE / PECK FARM	480.00
		STICKERS FOR HH DONATION BOX	CORPORATE / PECK FARM	30.88
		NATURALIST OFFICE RUG	CORPORATE / PECK FARM	30.21
		CAMP SUPPLIES	CORPORATE / CAMP ADVENTURE - PF CAMP	368.66
		FAIRY GARDEN PARTY SUPPLIES	CORPORATE / BIRTHDAY PARTIES - PECK FARM	57.55
		FISHING PARTY SUPPLIES	CORPORATE / BIRTHDAY PARTIES - PECK FARM	31.99
		S'MORE FUN WITH MOM SUPPLIES	CORPORATE / PECK FARM GENERAL PROGRAMS	27.15
		DIGGING FOR DINOS SUPPLIES	CORPORATE / PECK FARM GENERAL PROGRAMS	19.99
		KITES RETURN CREDIT	CORPORATE / PECK FARM GENERAL PROGRAMS	-54.54
		SUN POOL CHEMICAL PUMP	RECREATION / SUNSET POOL	667.19
		EMERGENCY EXIT SIGNS	RECREATION / SUNSET POOL	13.59
		EMERGENCY EXIT SIGNS	RECREATION / MILL CREEK POOL	30.59
		EMERGENCY EXIT SIGNS	CORPORATE / MOORE SPRAY PARK	13.59
		POOL VAC AIR RELIEF VALVE	RECREATION / SUNSET POOL	49.02
		BATTERY JUMP PACK	CORPORATE / PARKS ADMINISTRATION	295.96
		POLE PRUNERS PARTS	CORPORATE / PARKS ADMINISTRATION	208.87
		MEAN GREEN COOLING BAR	CORPORATE / PARKS ADMINISTRATION	54.03
		STIHL CHAINSAW PARTS	CORPORATE / PARKS ADMINISTRATION	176.88
		MIPE AUGUST MEETING	CORPORATE / PARKS ADMINISTRATION	120.00
		PLASTIC CHAIN	CORPORATE / PARKS ADMINISTRATION	48.99
		BASKETBALL NET REPLACEMENTS	CORPORATE / PARKS ADMINISTRATION	74.43
		PECK VACUUM BELT AND PLUG	CORPORATE / PECK FARM	11.99
		BASES AND BASE ANCHORS	RECREATION / FIELD MAINTENANCE	640.12
		SUN POOL LADDER STEPS	RECREATION / SUNSET POOL	109.76
		MC POOL TOILET DISPENSER KEYS	RECREATION / MILL CREEK POOL	19.74
		PH 38 SUPPLIES	RECREATION / PLAYHOUSE 38	33.20

DATE: 09/10/24
TIME: 16:23:59
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80747	CHASE CARD SERVICES	SAFARI CMP SUPPLIES	RECREATION / SAFARI CAMP	20.00
		VOY CMP FIELD TRIP COSLEY ZOO	RECREATION / TRADITIONAL YOUTH CAMPS	385.00
		DSC CMP FIELD TRIP COSLEY ZOO	RECREATION / TRADITIONAL YOUTH CAMPS	143.00
		EXP CMP FIELD TRIP CHASERS ENT	RECREATION / TRADITIONAL YOUTH CAMPS	1,093.92
		EXP CMP FIELD TRIP ENCH CASTLE	RECREATION / TRADITIONAL YOUTH CAMPS	673.40
		TXC FIELD TRIP PUTTSHACK	RECREATION / TEEN EXTREME CAMP	455.70
		TXC FIELD TRIP CHASERS ENT	RECREATION / TEEN EXTREME CAMP	483.36
		TXC FIELD TRIP SKY ZONE	RECREATION / TEEN EXTREME CAMP	917.61
		TXC FIELD TRIP RED OAK	RECREATION / TEEN EXTREME CAMP	124.00
		TXC FIELD TRIP LEMONT QUARRIES	RECREATION / TEEN EXTREME CAMP	366.76
		EXP CMP SUPPLIES	RECREATION / TRADITIONAL YOUTH CAMPS	257.75
		ADV CMP COOKOUT SUPPLIES	RECREATION / TRADITIONAL YOUTH CAMPS	84.34
		TXC CMP COOKOUT FOOD	RECREATION / TEEN EXTREME CAMP	100.00
		CAMP COOKOUT SUPPLIES	RECREATION / TRADITIONAL YOUTH CAMPS	172.20
		CAMP COOKOUT FOOD	RECREATION / TRADITIONAL YOUTH CAMPS	120.68
		PUMPKIN FARM TRIP DEPOSITS	RECREATION / PARK DISTRICT PRESCHOOL	100.00
		PRESCHOOL SUPPLIES	RECREATION / PARK DISTRICT PRESCHOOL	618.54
		LUNCH BOAT CRUISE	RECREATION / ACTIVE OLDER ADULTS - TRIPS	2,966.66
		ANDERSON GARDEN	RECREATION / ACTIVE OLDER ADULTS - TRIPS	168.00
		ANDERSON GARDEN LUNCH	RECREATION / ACTIVE OLDER ADULTS - TRIPS	23.76
		REST MATS	RECREATION / PARK DISTRICT PRESCHOOL	1,214.34
		AED TRAINING PADS AND ADAPTERS	RECREATION / SUNSET POOL	396.32
		DISH SOAP	RECREATION / SUNSET POOL CONCESSIONS	7.44
		SUNSET POOL CONCESSIONS	RECREATION / SUNSET POOL CONCESSIONS	1,736.80
		CHRISTMAS IN JULY EVENT	RECREATION / SUNSET POOL	43.34
		LUAU AT POOL SUPPLIES	RECREATION / SUNSET POOL	60.70
		NITRILE GLOVES	RECREATION / SUNSET POOL	64.29
		MISC SUPPLIES	RECREATION / SUNSET POOL	13.60
		PLATES AND NAPKINS	RECREATION / SUNSET POOL CONCESSIONS	46.30
		COOKOUT IN THE PARK SUPPLIES	RECREATION / NEW SPECIAL EVENTS	1.08
		PH 38 CONCESSIONS	RECREATION / PLAYHOUSE 38	203.84
		MARY POPPINS JR SUPPLIES	RECREATION / PLAYHOUSE 38	148.36
		ANGELS CHEER SPEAKER	RECREATION / CHEERLEADING	19.99
		MONTHLY GMAIL SUBSCRIPTION	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	7.20
		KZ TRAINING	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	139.42
		DOORBELL AND TIMERS	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	169.01
		CAMP SUPPLIES	RECREATION / TRADITIONAL YOUTH CAMPS	55.73
		TXC FIELD TRIP BIG WOLF RUN	RECREATION / TEEN EXTREME CAMP	420.00

DATE: 09/10/24
TIME: 16:24:01
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80747	CHASE CARD SERVICES	EXP CAMP FIELD TRIP EPIC AIR	RECREATION / TRADITIONAL YOUTH CAMPS	1,085.00
		BASSET CERTIFICATION	RECREATION / REC ADMINISTRATION	13.99
		VENDING MACHINE SUPPLIES	RECREATION / SUNSET RACQUETBALL & FITNESS	175.56
		VENDING MACHINE SUPPLIES	RECREATION / SPRC	175.56
		CONCESSIONS SUPPLIES	RECREATION / SUNSET POOL CONCESSIONS	321.86
		NATL PICKLEBALL DAY GIVEAWAYS	RECREATION / SPRC	16.15
		CC READER TEST REFUND	RECREATION / REC ADMINISTRATION	-10.00
		BAND AIDS AND GAUZE	RECREATION / SUNSET POOL	61.44
		BROOMS AND SQUEEGEES	RECREATION / SUNSET POOL	185.49
		CONCESSIONS SUPPLIES	RECREATION / SUNSET POOL CONCESSIONS	637.83
		SPOONS AND NACHO TRAYS	RECREATION / SUNSET POOL CONCESSIONS	35.92
		FRUIT FLY TREATMENT AND BLEACH	RECREATION / SPRC	110.36
		FITNESS MACHINE BATTERY	RECREATION / SUNSET RACQUETBALL & FITNESS	62.97
		TV REMOTE REPLACEMENT	RECREATION / SUNSET RACQUETBALL & FITNESS	17.78
		FUNCTIONAL FITNESS STUDIO FANS	RECREATION / REC ADMINISTRATION	499.89
		MINI GOLF SUPPLIES	RECREATION / MINIATURE GOLF	73.98
		SPRC BDAY PARTY SUPPLIES	RECREATION / SPRC BIRTHDAY PARTIES	73.60
		SCC FRONT DESK NITRILE GLOVES	RECREATION / SUNSET RACQUETBALL & FITNESS	7.93
		COOKOUT SUPPLIES	RECREATION / NEW SPECIAL EVENTS	483.88
		MOVIES IN THE PARK SUPPLIES	RECREATION / MOVIE IN THE PARK	55.44
		MINI GOLF CONCESSION SUPPLIES	RECREATION / MINIATURE GOLF	94.44
		FRONT DESK OFFICE CHAIR	RECREATION / REC ADMINISTRATION	65.01
		SUN POOL PARTIES WRISTBANDS	RECREATION / SUNSET POOL	14.88
		FRONT DESK OFFICE CHAIR	RECREATION / SUNSET RACQUETBALL & FITNESS	65.01
		BDAY PARTY CUPCAKES	RECREATION / SPRC BIRTHDAY PARTIES	111.76
		WATER FOR COOKOUT	RECREATION / NEW SPECIAL EVENTS	20.94
		SCC WINDOW BLINDS	RECREATION / REC ADMINISTRATION	98.20
		MINI GOLF TOURNEY PRIZES	RECREATION / MINI GOLF SPECIAL EVENTS	65.00
		BDAY PARTY TABLECLOTHS	RECREATION / SPRC BIRTHDAY PARTIES	56.00
		BOARD MEETING DRINKS	RECREATION / REC ADMINISTRATION	37.58
		PAYROLL ENVELOPES	CORPORATE / PARKS ADMINISTRATION	47.98
		PAYROLL ENVELOPES	RECREATION / REC ADMINISTRATION	47.98
		LAMINATING SHEETS	RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	16.33
		MISC OFFICE SUPPLIES	RECREATION / REC ADMINISTRATION	261.55
		STAFF ANNIVERSARY - STUEWE	RECREATION / REC ADMINISTRATION	150.00
		AUTUMN FAIR BUTCHER PAPER	RECREATION / REC ADMINISTRATION	44.95
		SRFC - DIALPAD PHONE SVC	RECREATION / SUNSET RACQUETBALL & FITNESS	29.89
		REC - DIALPAD PHONE SVC	RECREATION / REC ADMINISTRATION	179.33

DATE: 09/10/24
TIME: 16:24:04
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

FROM CHECK # 80668 TO CHECK # 80748

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80747	CHASE CARD SERVICES	SPRC - DIALPAD PHONE SVC	RECREATION / SPRC	956.40
		WHEELER - DIALPAD PHONE SVC	CORPORATE / PARKS ADMINISTRATION	179.33
		MINI GOLF - DIALPAD PHONE SVC	RECREATION / MINIATURE GOLF	44.83
		PECK FARM - DIALPAD PHONE SVC	CORPORATE / PECK FARM	104.60
		GFOA ANNUAL MEMBER FEES	CORPORATE / PARKS ADMINISTRATION	80.00
		GFOA ANNUAL MEMBER FEES	RECREATION / REC ADMINISTRATION	80.00
		PARKS MAINT 1 POSITION POSTING	CORPORATE / PARKS ADMINISTRATION	315.00
		GARDEN CLUB PARK TULIP BULBS	CORPORATE / PARKS ADMINISTRATION	63.18
		BULBS RETURN	CORPORATE / PARKS ADMINISTRATION	-4.68
		FOOD FOR STAFF CLEANUP COOKOUT	RECREATION / REC ADMINISTRATION	126.16
			CHECK TOTAL	28,816.30
80748	SGD GOLF LLC	MINI GOLF SUPPLIES	RECREATION / MINIATURE GOLF	468.05
			CHECK TOTAL	468.05
			WARRANT TOTAL	195,056.36

DATE: 09/12/24
 TIME: 13:48:43
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

GENERAL
UNPAID

FROM CHECK # 80749 TO CHECK # 80802

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80749	ABLE PEST CONTROL	SPRC PEST CONTROL - AUG PFP PEST CONTROL - AUG	RECREATION / SPRC CORPORATE / PECK FARM	105.00 85.00 CHECK TOTAL 190.00
80750	ABATIX CORP	CAN LINERS	CORPORATE / PARKS ADMINISTRATION	181.47 CHECK TOTAL 181.47
80751	ACE HARDWARE GENEVA	WHEELER LIGHT POLE SPRAY PAINT CHAIN SAW BAR MARKING PAINT PAINT ROLLERS MC POOL CAULK SPONGES ELECTRICAL COVER PLATE MOORE PARK LIGHT BOLLARD BULBS	CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION RECREATION / MILL CREEK POOL CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / MOORE SPRAY PARK	5.39 94.99 17.98 12.21 38.76 9.52 1.16 8.99 CHECK TOTAL 189.00
80752	ACCURATE OFFICE SUPPLY CO	SANITATION SUPPLIES SANITATION SUPPLIES SANITATION SUPPLIES	RECREATION / REC ADMINISTRATION RECREATION / SUNSET RACQUETBALL & FITNESS CORPORATE / PECK FARM	45.00 46.00 244.95 CHECK TOTAL 335.95
80753	ALEXANDER EQUIPMENT CO., INC.	CHAINSAW CHAIN SHARPENING	CORPORATE / PARKS ADMINISTRATION	104.50 CHECK TOTAL 104.50
80754	ALL STAR SPORTS INSTRUCTION	ASSI SUMMER 2 CAMPS ASSI SUMMER 2 CLASSES	RECREATION / SPORTS CAMPS - ASSI RECREATION / TINY SPORTS- ASSI	3,726.10 448.00 CHECK TOTAL 4,174.10
80755	BALL HORTICULTURAL COMPANY	PLUGS FOR ANNUAL BEDS ANNUALS FOR PLANT BEDS CREDIT FROM RETURN ANNUALS FOR PLANT BEDS	CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION	132.13 421.97 -150.54 176.63 CHECK TOTAL 580.19
80756	BRAD BENSON	PICKLEBALL INSTRUCTOR	RECREATION / PICKLEBALL	4,032.00 CHECK TOTAL 4,032.00

DATE: 09/12/24
TIME: 13:48:53
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

FROM CHECK # 80749 TO CHECK # 80802

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80757	BLACK LINE NAPERVILLE LLC	COMPUTER/TELEPHONE	RECREATION / REC ADMINISTRATION	2,438.40
		BLACKLINE MAINT AGREEMENT	RECREATION / REC ADMINISTRATION	2,438.40
		BLACKLINE MAINT AGREEMENT	CORPORATE / PARKS ADMINISTRATION	2,438.41
			CHECK TOTAL	7,315.21
80758	BUTTERFLY DAN'S	BUTTERFLY SHIPMENT	CORPORATE / PECK FARM	685.00
			CHECK TOTAL	685.00
80759	BUMPER TO BUMPER	ABI BATTERY	CORPORATE / PARKS ADMINISTRATION	52.99
		SYNTHETIC OIL	CORPORATE / PARKS ADMINISTRATION	82.68
			CHECK TOTAL	135.67
80760	CENTURY LAUNDRY DISTRIBUTING	SCC DRYER REPAIR	RECREATION / SUNSET RACQUETBALL & FITNESS	227.04
			CHECK TOTAL	227.04
80761	CITY OF GENEVA	OLD MILL PARK - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	20.30
		MOORE PARK - WATER	CORPORATE / MOORE SPRAY PARK	447.93
		ESPING PK FLAG POLE - ELECTRIC	CORPORATE / PARKS ADMINISTRATION	20.30
		MOORE PARK - ELECTRIC	CORPORATE / MOORE SPRAY PARK	290.77
			CHECK TOTAL	779.30
80762	RON CLESEN'S	FALL MUMS AND PANSIES	CORPORATE / PARKS ADMINISTRATION	700.00
			CHECK TOTAL	700.00
80763	COM ED	COM ED - MC POOL	RECREATION / MILL CREEK POOL	1,226.33
			CHECK TOTAL	1,226.33
80764	COMCAST CABLE	COMCAST SVC - SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	245.03
		COMCAST SVC - SCC	RECREATION / REC ADMINISTRATION	367.54
			CHECK TOTAL	612.57
80765	CONSTELLATION TELECOM	SRFC FAX LINE	RECREATION / SUNSET RACQUETBALL & FITNESS	3.06
		REC FAX LINE	RECREATION / REC ADMINISTRATION	12.23
		SPRC FAX LINE	RECREATION / SPRC	45.86
		POOL E911 LINES	RECREATION / SUNSET POOL	129.94
		SPRC EMERGENCY LINES	RECREATION / SPRC	191.09
			CHECK TOTAL	382.18

DATE: 09/12/24
TIME: 13:49:01
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

FROM CHECK # 80749 TO CHECK # 80802

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80766	DAILY HERALD	2025 BOARD ELECTION NOTICE	CORPORATE / PARKS ADMINISTRATION	29.90
		FORNI & ISLAND BR BID NOTICES	CORPORATE / PARKS ADMINISTRATION	250.70
			CHECK TOTAL	280.60
80767	RAFAEL DAVALOS	FY 24-25 BOOT REIMBURSEMENT	CORPORATE / PARKS ADMINISTRATION	100.00
			CHECK TOTAL	100.00
80768	NRG BUSINESS MARKETING	NRG - WHEELER MAINT	CORPORATE / PARKS ADMINISTRATION	0.36
		NRG - GREENHOUSE	CORPORATE / PARKS ADMINISTRATION	5.64
		NRG - PECK HOUSE	CORPORATE / PECK FARM	3.39
		NRG - SCC	RECREATION / REC ADMINISTRATION	14.69
		NRG - SRFC	RECREATION / SUNSET RACQUETBALL & FITNESS	35.75
		NRG - SPRC	RECREATION / SPRC	73.65
		NRG - POOL	RECREATION / SUNSET POOL	2,261.22
			CHECK TOTAL	2,394.70
80769	FITZGERALD'S OCTAGON HOUSE, INC	FISH BOIL	RECREATION / ACTIVE OLDER ADULTS - TRIPS	936.25
			CHECK TOTAL	936.25
80770	W.W. GRAINGER CORP.	SANITATION SUPPLIES	CORPORATE / PARKS ADMINISTRATION	189.44
		TOILET PAPER	CORPORATE / PARKS ADMINISTRATION	95.26
		GARBAGE BAGS	CORPORATE / PARKS ADMINISTRATION	70.94
		TOILET PAPER	CORPORATE / PARKS ADMINISTRATION	95.26
			CHECK TOTAL	450.90
80771	GROOT	REFUSE DISPOSAL - SCC	RECREATION / REC ADMINISTRATION	165.92
		REFUSE DISPOSAL - POOL	RECREATION / SUNSET POOL	165.93
		REFUSE DISPOSAL - COMM GARDENS	CORPORATE / COMMUNITY GARDEN	317.03
		REFUSE DISPOSAL - PFP	CORPORATE / PECK FARM	390.92
		REFUSE DISPOSAL - SPRC	RECREATION / SPRC	177.09
		REFUSE DISPOSAL - WHEELER	CORPORATE / PARKS ADMINISTRATION	807.34
		REFUSE DISPOSAL - MC POOL	RECREATION / MILL CREEK POOL	65.88
			CHECK TOTAL	2,090.11
80772	GRAF TREE CARE, INC.	WHEELER PARK TREE PRUNING	CORPORATE / PARKS ADMINISTRATION	4,000.00
			CHECK TOTAL	4,000.00
80773	HAWKINS	POOL CHEMICALS	RECREATION / SUNSET POOL	1,077.63

DATE: 09/12/24
TIME: 13:49:10
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

FROM CHECK # 80749 TO CHECK # 80802

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80773	HAWKINS	POOL CHEMICALS	RECREATION / SUNSET POOL	278.28
			CHECK TOTAL	1,355.91
80774	HERSHEY'S CREAMERY CO.	CONCESSIONS ICE CREAM	RECREATION / SUNSET POOL CONCESSIONS	236.16
			CHECK TOTAL	236.16
80775	HOME DEPOT	WELDING SUPPLIES	CORPORATE / PARKS ADMINISTRATION	108.02
			CHECK TOTAL	108.02
80776	IPRA	PDS REGISTRATION	RECREATION / REC ADMINISTRATION	925.00
			CHECK TOTAL	925.00
80777	KIRHOFFER'S SPORTS	SOFTBALLS FOR ADULT LEAGUE	RECREATION / ADULT SOFTBALL	456.00
			CHECK TOTAL	456.00
80778	FIRST STUDENT	ADV CMP WK 4 EXTRA BUS 6-25-24	RECREATION / TRADITIONAL YOUTH CAMPS	567.75
		DSC CMP WK 4 BUS 6-26-24	RECREATION / TRADITIONAL YOUTH CAMPS	384.59
		EXP CMP WK 4, 2 BUSES 6-26-24	RECREATION / TRADITIONAL YOUTH CAMPS	1,178.00
		VYG CMP WK 4 BUS 6-26-24	RECREATION / TRADITIONAL YOUTH CAMPS	365.34
		ADV CMP WK 4, 2 BUSES 6-26-24	RECREATION / TRADITIONAL YOUTH CAMPS	692.18
		TEEN CMP WK 4, 2 BUSES 6-26-24	RECREATION / TEEN EXTREME CAMP	1,115.68
		TEEN CMP WK 4, 2 BUSES 6-27-24	RECREATION / TEEN EXTREME CAMP	1,038.68
		TEEN CMP WK 5, 2 BUSES 7-2-24	RECREATION / TEEN EXTREME CAMP	1,231.18
		ADV CMP WK 5 BUS 7-3-24	RECREATION / TRADITIONAL YOUTH CAMPS	496.09
		EXP CMP WK 5, 2 BUSES 7-3-24	RECREATION / TRADITIONAL YOUTH CAMPS	666.00
		VYG CMP WK 4 BUS 7-3-24	RECREATION / TRADITIONAL YOUTH CAMPS	423.09
		ADV CMP WK 6, 2 BUSES 7-10-24	RECREATION / TRADITIONAL YOUTH CAMPS	704.50
		TEEN CMP WK 6, 2 BUSES 7-10-24	RECREATION / TEEN EXTREME CAMP	1,000.18
		DSC CMP WK 6 BUS 7-10-24	RECREATION / TRADITIONAL YOUTH CAMPS	435.41
		EXP CMP WK 6, 2 BUSES 7-10-24	RECREATION / TRADITIONAL YOUTH CAMPS	730.68
		VYG CMP WK 6 BUS 7-10-24	RECREATION / TRADITIONAL YOUTH CAMPS	365.34
		TEEN CMP WK 6, 2 BUSES 7-11-24	RECREATION / TEEN EXTREME CAMP	961.68
		VYG CMP WK 7 BUS 7-17-24	RECREATION / TRADITIONAL YOUTH CAMPS	403.84
		TEEN CMP WK 7, 2 BUSES 7-16-24	RECREATION / TEEN EXTREME CAMP	692.18
		EXP CMP WK 7, 2 BUSES 7-17-24	RECREATION / TRADITIONAL YOUTH CAMPS	692.18
		DSC CMP WK 7 BUS 7-17-24	RECREATION / TRADITIONAL YOUTH CAMPS	396.91
		ADV CMP WK 7, 2 BUSES 7-17-24	RECREATION / TRADITIONAL YOUTH CAMPS	1,154.18
		TEEN CMP WK 7, 2 BUSES 7-18-24	RECREATION / TEEN EXTREME CAMP	730.68

DATE: 09/12/24
 TIME: 13:49:18
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80749 TO CHECK # 80802

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80778	FIRST STUDENT	TEEN CMP WK 8, 2 BUSES 7-23-24	RECREATION / TEEN EXTREME CAMP	870.82
		DSC CMP WK 8 BUS 7-24-24	RECREATION / TRADITIONAL YOUTH CAMPS	403.84
		ADV CMP WK 8, 2 BUSES 7-24-24	RECREATION / TRADITIONAL YOUTH CAMPS	590.18
		VYG CMP WK 8 BUS 7-24-24	RECREATION / TRADITIONAL YOUTH CAMPS	346.09
		EXP CMP WK 8, 2 BUSES 7-24-24	RECREATION / TRADITIONAL YOUTH CAMPS	730.68
		TEEN CMP WK 8, 2 BUSES 7-25-24	RECREATION / TEEN EXTREME CAMP	794.00
		TEEN CMP WK 9, 2 BUSES 7-30-24	RECREATION / TEEN EXTREME CAMP	666.00
		VYG CMP WK 9 BUS 7-31-24	RECREATION / TRADITIONAL YOUTH CAMPS	396.91
		DSC CMP WK 9 BUS 7-31-24	RECREATION / TRADITIONAL YOUTH CAMPS	346.09
		ADV CMP WK 9 BUS 7-31-24	RECREATION / TRADITIONAL YOUTH CAMPS	922.67
		EXP CMP WK 9, 2 BUSES 7-31-24	RECREATION / TRADITIONAL YOUTH CAMPS	666.00
		TEEN CMP WK 9, 2 BUSES 8-1-24	RECREATION / TEEN EXTREME CAMP	666.00
			CHECK TOTAL	23,825.62
80779	LIFE FITNESS CORP	TREADMILL BELT AND DECK	RECREATION / SPRC	776.78
		SRFC FLY MACHINE REPAIRS	RECREATION / SUNSET RACQUETBALL & FITNESS	59.74
			CHECK TOTAL	836.52
80780	LPS LLC	BUTTERFLIES	CORPORATE / PECK FARM	685.00
		BUTTERFLIES	CORPORATE / PECK FARM	350.00
			CHECK TOTAL	1,035.00
80781	MARTENSON TURF PRODUCTS INC.	FIELD MARKING PAINT AND CHALK	RECREATION / FIELD MAINTENANCE	1,174.06
			CHECK TOTAL	1,174.06
80782	MARK 1 LANDSCAPE INC	CONTRACTED MOWING AUGUST 2024	CORPORATE / PARKS ADMINISTRATION	12,404.00
			CHECK TOTAL	12,404.00
80783	MENARDS	SPRINKLER	CORPORATE / CAMP COYOTE - PF CAMP	7.98
		SRFC GYM FANS	RECREATION / SUNSET RACQUETBALL & FITNESS	69.98
		MC POOL SPRAY PUMP VALVES	RECREATION / MILL CREEK POOL	18.98
		PLUNGER	CORPORATE / PARKS ADMINISTRATION	11.98
		VACUUM	CORPORATE / PARKS ADMINISTRATION	109.99
		WHEELER SHOP DESK	CORPORATE / PARKS ADMINISTRATION	289.08
		3 SIDED BARN LIGHT HANGERS	CORPORATE / PECK FARM	31.98
		MEMORIAL PLAQUES CONCRETE	CORPORATE / PARKS ADMINISTRATION	26.10
		CLEANING SUPPLIES	CORPORATE / PECK FARM	29.98
		RED BARN BATHROOM SIGNS	CORPORATE / PARKS ADMINISTRATION	15.96

DATE: 09/12/24
 TIME: 13:49:27
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 80749 TO CHECK # 80802

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80783	MENARDS	3 SIDED BARN LIGHTS SUPPLIES	CORPORATE / PECK FARM	49.09
		WHEELER SHOP LIGHT	CORPORATE / PARKS ADMINISTRATION	48.98
		MC POOL SECURITY LIGHTS	RECREATION / MILL CREEK POOL	119.96
		SPRC CAULK	RECREATION / SPRC	6.99
		PLAYGROUND CAULK	CORPORATE / PARKS ADMINISTRATION	6.99
		WHEELER MEASURING WHEEL	CORPORATE / PARKS ADMINISTRATION	25.99
		BBALL PITCHING RUBBERS NAILS	RECREATION / FIELD MAINTENANCE	7.98
		SCREWS	CORPORATE / PARKS ADMINISTRATION	11.97
		WORK GLOVES	CORPORATE / PARKS ADMINISTRATION	14.99
		MC POOL FLAGTAPE	RECREATION / MILL CREEK POOL	15.34
		MC POOL SUMP PUMP	RECREATION / MILL CREEK POOL	188.00
		PUSH PINS	CORPORATE / PARKS ADMINISTRATION	8.96
		MC POOL PUMP ROOM ADAPTER	RECREATION / MILL CREEK POOL	1.68
		MEMORIAL TREE PLAQUE SUPPLIES	CORPORATE / PARKS ADMINISTRATION	48.84
		SUN POOL GRATES EPOXY	RECREATION / SUNSET POOL	29.95
		RED BARN SIGNS	CORPORATE / PARKS ADMINISTRATION	11.99
		PAINT SPRAYER LINE CLEANER	CORPORATE / PARKS ADMINISTRATION	17.96
		LIGHT FIXTURE BOXES	CORPORATE / PARKS ADMINISTRATION	22.57
		BUTTERFLY HOUSE CREEK	CORPORATE / PECK FARM	7.85
		PLIERS	CORPORATE / PARKS ADMINISTRATION	2.99
		BUTTERFLY HOUSE OUTLET	CORPORATE / PECK FARM	18.99
		MISC SCREWS	CORPORATE / PARKS ADMINISTRATION	13.45
		OB BATHROOM LIGHT	CORPORATE / PECK FARM	86.76
		ENCLOSED TRAILER REPAIR PARTS	CORPORATE / PARKS ADMINISTRATION	22.96
		COFFEE	RECREATION / SPRC	10.99
		MISC REPAIR SUPPLIES	RECREATION / SPRC	30.43
		PECK SHOP LIGHT FIXTURE MOUNTS	CORPORATE / PARKS ADMINISTRATION	3.18
			CHECK TOTAL	1,447.84
80784	METALLO SERVICES, INC.	ESPING PARK STUMP GRINDING	CORPORATE / PARKS ADMINISTRATION	425.00
			CHECK TOTAL	425.00
80785	MIDWEST GROUNDCOVERS CORP	CITY OF GENEVA SIGN BED PLANTS	CORPORATE / PARKS ADMINISTRATION	424.95
			CHECK TOTAL	424.95
80786	MIDWEST DISC GOLF CORP	DISC GOLF SUPPLIES	RECREATION / MINIATURE GOLF	193.00
			CHECK TOTAL	193.00

DATE: 09/12/24
TIME: 13:49:38
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

FROM CHECK # 80749 TO CHECK # 80802

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80787	NICOR GAS	NICOR - PFP BARN	CORPORATE / PECK FARM	43.98
		NICOR - PH 38	RECREATION / PLAYHOUSE 38	46.53
		NICOR - MC POOL	RECREATION / MILL CREEK POOL	416.57
			CHECK TOTAL	507.08
80788	NORTH AMERICAN CORP	SANITATION SUPPLIES	CORPORATE / PARKS ADMINISTRATION	511.12
		GUM REMOVER	RECREATION / SPRC	68.34
		SANITATION SUPPLIES	RECREATION / SUNSET POOL	736.51
			CHECK TOTAL	1,315.97
80789	ORIGINAL ENTRY	MONTHLY ACCOUNTING FEES	CORPORATE / PARKS ADMINISTRATION	487.50
		MONTHLY ACCOUNTING FEES	RECREATION / REC ADMINISTRATION	487.50
			CHECK TOTAL	975.00
80790	PETROCHOICE LLC	OIL	CORPORATE / PARKS ADMINISTRATION	732.76
			CHECK TOTAL	732.76
80791	POMP'S TIRE SERVICE, INC	TRACTOR TIRE	CORPORATE / PARKS ADMINISTRATION	539.26
			CHECK TOTAL	539.26
80792	PRIORITY PRODUCTS	PICNIC TABLE REPAIRS	CORPORATE / PARKS ADMINISTRATION	130.40
			CHECK TOTAL	130.40
80793	RLS LANDSCAPE AND NURSERY CO.	HATHAWAY PARK ENTRANCEWAY	CORPORATE / PARKS ADMINISTRATION	3,482.32
			CHECK TOTAL	3,482.32
80794	SMG SECURITY HOLDINGS	PFP MONTHLY CAMERA SYSTEM	CORPORATE / PECK FARM	116.96
			CHECK TOTAL	116.96
80795	STEVENS STREET PROPERTIES	PH 38 RENTAL FEE - OCTOBER	RECREATION / PLAYHOUSE 38	2,200.00
			CHECK TOTAL	2,200.00
80796	SUNBURST SPORTSWEAR	CAMP FIELD TRIP SHIRTS	RECREATION / TRADITIONAL YOUTH CAMPS	1,569.50
		CAMP FIELD TRIP SHIRTS	RECREATION / TEEN EXTREME CAMP	408.50
			CHECK TOTAL	1,978.00
80797	OFFICIAL FINDERS LLC	ADULT SOFTBALL UMPIRES	RECREATION / ADULT SOFTBALL	1,000.00
		YOUTH SOFTBALL UMPIRES	RECREATION / GIRLS SOFTBALL	150.00
			CHECK TOTAL	1,150.00

DATE: 09/12/24
TIME: 13:49:44
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

FROM CHECK # 80749 TO CHECK # 80802

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
80798	ULINE	FIRE EXTINGUISHER HOOKS RESPIRATORS	CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION	43.93 88.93
			CHECK TOTAL	132.86
80799	VERIZON WIRELESS	MONTHLY CELL - REC MONTHLY CELL - PARKS MONTHLY CELL - KZ/CAMPS	RECREATION / REC ADMINISTRATION CORPORATE / PARKS ADMINISTRATION RECREATION / B/A SCHOOL PROGRAMS- KID ZONE	8.47 98.82 30.45
			CHECK TOTAL	137.74
80800	PREVENTATIVE MAINTENANCE SYS	TRUCK 212 ANNL SAFETY INSPECT TRUCK 200 ANNL SAFETY INSPECT TRUCK 209 ANNL SAFETY INSPECT TRL 258 ANNL SAFETY INSPECT TRUCK 208 ANNL SAFETY INSPECT	CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION CORPORATE / PARKS ADMINISTRATION	45.00 45.00 45.00 45.00 45.00
			CHECK TOTAL	225.00
80801	WEST SIDE TRACTOR SALES	SKID STEER HYDRO OIL	CORPORATE / PARKS ADMINISTRATION	136.92
			CHECK TOTAL	136.92
80802	HAWK FORD ST CHARLES	TRUCK 200 LOWER GLASS MIRROR	CORPORATE / PARKS ADMINISTRATION	89.72
			CHECK TOTAL	89.72
			WARRANT TOTAL	90,800.14

DATE: 09/11/24
TIME: 10:09:38
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

**CONSTRUCTION
PAID**

PAGE: 1

FROM CHECK # 116216 TO CHECK # 116230

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
116216	ALLEGIANT FIRE PROTECTION	SCC FIRE SPRINKLER TESTING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,925.00
			CHECK TOTAL	1,925.00
116217	BLACK GOLD SEPTIC	ISLAND PK RESTROOMS RPR	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	950.00
			CHECK TOTAL	950.00
116218	CROSSROAD CONSTRUCTION, INC.	MOORE SPRAY CONTROLLER REPAIR	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	2,177.42
			CHECK TOTAL	2,177.42
116219	DREISILKER ELECTRIC MOTORS	UPPER POOL HEATER CIRC PUMP	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,851.99
			CHECK TOTAL	1,851.99
116220	FGM ARCHITECTS INC	KIDZ KORRAL RENOVATION	CONSTRUCTION / CAPITAL IMPROV. / PLANNING/CONST	5,560.00
			CHECK TOTAL	5,560.00
116221	GRAF TREE CARE, INC.	WHEELER PARK STORM CLEANUP	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	5,338.00
		WHEELER PK STORM CLEANUP	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	125.00
		MEADOWS PK STORM CLEANUP	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	930.00
			CHECK TOTAL	6,393.00
116222	HELM SERVICE/HELM MECHANICAL	MC POOL SPRAY PUMP	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	4,393.00
			CHECK TOTAL	4,393.00
116223	JOHNSON HEALTH TECH NA INC	FITNESS CENTER EQUIPMENT	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	16,910.00
			CHECK TOTAL	16,910.00
116224	MENDEL PLUMBING & HEATING INC	SCC ROOFTOP AC UNIT REPAIR	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,900.00
		SCC LOCKER ROOM EXHAUST FAN	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	3,477.00
			CHECK TOTAL	9,377.00
116225	PARKREATION INC.	ISLAND PARK SWING HANGERS	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	1,435.50
			CHECK TOTAL	1,435.50
116226	PETERS ELECTRIC	PFP BARN IT ELECTRICAL WORK	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	656.00
			CHECK TOTAL	656.00
116227	SPEAR CORPORATION	MC SPRAY CHEM CONTROLLER	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	4,059.00
			CHECK TOTAL	4,059.00

DATE: 09/11/24
 TIME: 10:09:43
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

FROM CHECK # 116216 TO CHECK # 116230

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
116228	THE RIGHT GUY CARPET	CARPET CLEANING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	2,018.13
			CHECK TOTAL	2,018.13
116229	TRIANGLE MECHANICAL SVC.	SCC CONDENSER TRAP REPAIR	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	902.28
		PFP OB AC REPAIR	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	796.00
		SUN POOL LOWER HEATER LEAK	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	403.00
		SUN POOL LOWER HEATER REPAIR	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	3,112.00
		SUN POOL CIRC PUMP LEAK RPR	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	591.50
		SUN POOL HEATER SENSOR REPAIRS	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	5,105.65
		LOWER HEATER CIRC PUMP REPLACE	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,179.00
			CHECK TOTAL	16,089.43
116230	CHASE CARD SERVICES	PFP MAINT PRINTER/SCANNER	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	489.00
		ADOBE LICENSE	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	253.64
			CHECK TOTAL	742.64
			WARRANT TOTAL	74,538.11

DATE: 09/12/24
 TIME: 13:38:47
 ID: AP490000

GENEVA PARK DISTRICT
 WARRANT NUMBER 091324

CONSTRUCTION
UNPAID

PAGE: 1

FROM CHECK # 116231 TO CHECK # 116244

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
116231	ALARM DETECTION SYSTEMS	FIRE SYSTEM PYMT 1 OF 2	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	12,467.00
			CHECK TOTAL	12,467.00
116232	BLACK LINE NAPERVILLE LLC	PECK BARN SWITCH AND AP	CONSTRUCTION / CAPITAL IMPROV. / OPERATING EQUI	350.00
			CHECK TOTAL	350.00
116233	COPENHAVER CONSTRUCTION INC	OSLAD MCCP PAYMENT APP	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	449,150.58
			CHECK TOTAL	449,150.58
116234	FLOORS INC	FLOOR REFINISHING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	11,800.00
			CHECK TOTAL	11,800.00
116235	KEN'S AUTO CENTER	BUS CATALYTIC CONVERTER	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	1,972.90
			CHECK TOTAL	1,972.90
116236	LIFE FITNESS CORP	SRFC FITNESS EQUIPMENT	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	17,146.09
			CHECK TOTAL	17,146.09
116237	MARTENSON TURF PRODUCTS INC.	FIELD MARKING PAINT	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	856.20
			CHECK TOTAL	856.20
116238	MENARDS	FRONT PORCH PROJECT	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	216.71
		FRONT PORCH REPAIRS & PAINTING	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	136.08
		FRONT PORCH REPAIRS & PAINTING	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	22.12
		FIELD MARKING PAINT	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	86.96
		FRONT PORCH PAINT	CONSTRUCTION / CAPITAL IMPROV. / PARKS/PLAYGROU	18.10
			CHECK TOTAL	479.97
116239	MENDEL PLUMBING & HEATING INC	PANELS ELECTRICAL REPAIRS, HEATER CIRCULATOR PUMP, REBUILD RPZ AT SPRC	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	-480.00 -1,179.00 3,285.00
			CHECK TOTAL	1,626.00
116240	PECOVER DECORATING SERVICES	PAINTING FFS & RACQUETBALL CRT	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	6,200.00
			CHECK TOTAL	6,200.00
116241	PRESTIGE GROUT & TILE INC	LOCKER ROOM GROUT CLEANING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	7,100.00
			CHECK TOTAL	7,100.00

DATE: 09/12/24
TIME: 13:39:04
ID: AP490000

GENEVA PARK DISTRICT
WARRANT NUMBER 091324

PAGE: 2

FROM CHECK # 116231 TO CHECK # 116244

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
116242	R.J. O'NEIL, INC.	RPZ REPAIR AND TESTING	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	3,434.71
			CHECK TOTAL	3,434.71
116243	SOUND DESIGN	SUN POOL SOUND SYSTEM	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	5,385.00
		SUN POOL LOCKER ROOM SPEAKERS	CONSTRUCTION / CAPITAL IMPROV. / BUILDINGS & IM	1,400.00
			CHECK TOTAL	6,785.00
116244	STATE STREET COLLISION	2015 FORD F250 REPAIRS	CONSTRUCTION / CAPITAL IMPROV. / EMERGENCY REPA	1,636.70
			CHECK TOTAL	1,636.70
			WARRANT TOTAL	521,005.15

Geneva Park District Board Meeting
Superintendent of Finance and Personnel Report
Submitted by Christy Powell
September 16, 2024

Monthly Reports

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

Approval of Board Member Travel Expenses

Per the Illinois Local Government Travel Expense Control Act all travel expenses incurred by board members related to official park district business must be approved by roll call vote in an open meeting. Below is a list of expenditures for board commissioner Jay Moffat's attendance at the NRPA conference. Please make a motion to approve the below board member travel expenditures of \$2,278.21 along with approval of the Treasurer's Report.

NRPA Conference, Atlanta, GA 10/7/24-10/10/24	Travel Expense
Conference Hotel (three night @ \$195 per night)	\$ 585.00
Conference	\$ 695.00
Round Trip Airfare (Chi to Atl)	\$ 697.21
Meals and Incidentals Stipend	\$ 301.00
Total Expense to be Approved by Board	\$2,278.21

Payroll Software Replacement/ Human Resource Software Addition Recommendation

Per the short/long range plan, staff have completed their investigation of various human resource software solutions to accomplish the short-term objectives outlined below.

- Ensure consistency standards are in place throughout the District for the notification of applicants regarding employment application process and status of position.
- Investigate software options for full time employees to monitor their PTO, time off requests, and allow maintenance of personnel information.
- Investigate software for electronic alternatives to complete new hire paperwork.

Staff looked at various software solution providers and would like to move forward with Paycom. This software would not only provide the above additions to our current system but also replace the current MSI payroll software as well as Applitrack applicant software. In addition, it would lessen the need to hire a full-time Assistant Superintendent of Finance & Personnel as included in the Master Plan.

The implementation cost of the software is \$7,000 and already included in this year's capital technology C-1250 budget. The net annual maintenance cost would increase approximately \$40,000/year and need to be included in the FY2025-26 operating budget. Plans would be to

start implementation in the fall and go live at the beginning of the new year. Staff would like to pursue the change in software and would ask for feedback from the board in this regards.

2023-24 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 2023-24 Annual Comprehensive Financial Report and Management Letter were emailed to you earlier this week and are included in your board packets.

GENEVA PARK DISTRICT
INVESTMENTS
August 31, 2024

Blended Rate 4.41%

General Account

Checking Account	Harris Bank Checking	\$	412,206.83	0.00%
MM Acct.	Harris Bank Money Market	\$	4,034,768.00	3.00%
		\$	4,446,974.83	

Upcoming Bond Payments:

CBA 78bps	S2014 ARB	12/15/24	\$ 682,295
	Ltd B&I 2023	12/15/24	\$ 935,880
Total			\$ 1,618,175

CD	12 mos	Bluepeak Credit Union	\$	150,000.00	5.75%	09/13/24
CD	12 mos	All In Federal Credit Union	\$	100,000.00	5.70%	10/31/24
CD	12 mos	U.S. Bank National Assoc	\$	100,000.00	5.50%	11/08/24
CD	12 mos	State Bank of Geneva	\$	49,245.09	4.43%	12/09/24
CD	12 mos	California Credit Union	\$	100,000.00	5.25%	12/27/24
CD	12 mos	First Source Fed Credit Union	\$	100,000.00	5.05%	01/29/25
CD	12 mos	Flagstar Bk Natl Assoc	\$	200,000.00	5.15%	02/27/25
CD	12 mos	JP Morgan Chase	\$	100,000.00	5.30%	03/31/25
CD	12 mos	Kemba Financial	\$	100,000.00	5.35%	04/24/25
CD	12 mos	Northeast Bank	\$	100,000.00	5.30%	05/22/25
CD	12 mos	Goldman Sachs	\$	200,000.00	5.40%	06/18/25
CD	12 mos	Oregon Community	\$	100,000.00	5.05%	07/28/25
CD	12 mos	Beacon Cr Union	\$	100,000.00	4.65%	08/22/25
IPDLAF		IPDLAF	\$	11,437.63	5.12%	
IMET		Convenience Fund		6,086,843.22	5.09%	
IMET		1-3 Year Fund		-	0.00%	
		TOTAL	\$	7,597,525.94		
		Grand Total General	\$	12,044,500.77		

Construction Account

Harris Checking	Harris Bank Checking	\$	268,957.04	0.00%	CBA 78bps	
Harris MM	Harris Money Market	\$	818,271.12	3.00%		
		\$	1,087,228.16			
GPD Bonds	S2023 Limited Bonds	\$	914,615.00	4.75%	12/15/24	
CD	12 mos	State Bank of Geneva	\$	33,693.74	4.43%	12/09/24
IPDLAF		IPDLAF	\$	4,818.24	5.12%	
IMET		Convenience Fund		5,802,112.53	5.09%	
IMET		1-3 Year Fund		-	0.00%	
		SUBTOTAL	\$	6,755,239.51		
		Grand Total Construction	\$	7,842,467.67		

GPD/GSD304 Western Ave. Gym

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

GPD/GSD304 Harrison St. Gym

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

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

**Geneva Park District
Revenue and Expenditure Report
For August 31, 2024**

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget
GENERAL FUND REVENUES				
Real Estate Taxes	\$ 72,715	\$ 2,736,458	\$ 4,715,000	58% (a)
Replacement Taxes	3,154	38,968	100,000	39%
Investment Income	21,154	81,629	100,000	82%
Reimbursements	3,470	6,885	10,000	69%
Rentals & Leases	825	2,600	5,000	52%
Peck Farm Receipts	7,474	24,183	41,500	58%
Camp Coyote- Peck Farm Camp	(354)	83,180	69,000	121% (b)
Camp Adventure - Peck Farm Camp	(2,033)	29,795	30,000	99% (b)
Birthday Parties- Peck Farm	500	1,800	4,500	40%
Learn from the Experts- Peck Farm	-	330	15,000	2%
Peck Farm General Programs	4,949	9,784	20,000	49%
Community Garden	-	6,478	6,200	104%
Peck Farm School/Scout Groups	612	3,569	6,000	59%
Total Revenues	\$ 112,466	\$ 3,025,659	\$ 5,122,200	59%
GENERAL FUND EXPENDITURES				
Administration	\$ 332,605	\$ 1,003,243	\$ 4,896,350	20%
Peck Farm	15,996	52,868	134,250	39%
Camp Coyote- Peck Farm Camp	21,289	56,358	40,000	141%
Camp Adventure- Peck Farm Camp	3,435	8,911	20,750	43%
Birthday Parties- Peck Farm	90	206	1,250	16%
Learn from the Experts- Peck Farm	370	1,715	11,400	15%
Peck Farm General Programs	818	3,343	5,000	67%
Community Garden	613	3,007	5,100	59%
Peck Farm School/Scout Groups	-	116	400	29%
Moore Spray Park	1,546	6,691	7,700	87%
Total Expenditures	\$ 376,760	\$ 1,136,460	\$ 5,122,200	22%
Total General Fund Net Surplus (Deficit)	\$ (264,294)	\$ 1,889,200	\$ -	n/a

**Geneva Park District
Revenue and Expenditure Report
For August 31, 2024**

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget	
RECREATION FUND REVENUES					
Real Estate Taxes	\$ 29,484	\$ 1,109,578	\$ 1,935,185	57%	(a)
Replacement Taxes	3,154	38,968	100,000	39%	
Investment Income	21,154	80,744	100,000	81%	
Public Information- Advertising & Sponsorships	3,180	9,210	17,000	54%	
Community Center Rentals	315	3,508	9,500	37%	
General Recreation	60,632	139,649	205,550	68%	
Playhouse 38	12,734	28,089	65,500	43%	
Preschool/ Toddler	66,891	87,457	452,000	19%	(c)
Active Older Adults	6,760	22,539	28,000	80%	
Dance	45,302	62,757	134,000	47%	
Camps	4,333	532,780	406,500	131%	(b)
Contracted & Co-op	6,484	11,529	17,200	67%	
Special Events	25,741	29,341	88,500	33%	
Tennis	1,140	12,587	20,000	63%	
Tumbling/ Gymnastics/Cheerleading	18,956	57,535	189,700	30%	
Baseball/ Softball	7,141	52,772	131,000	40%	
General Athletics	67,984	125,738	338,100	37%	
Sunset Racquetball & Fitness	15,770	67,822	179,800	38%	
Pool	61,121	741,566	740,700	100%	(d)
Mini Golf	29,118	110,388	114,500	96%	
After School Programs	150,752	161,414	1,045,000	15%	(e)
Scholarships	-	-	7,000	0%	(f)
SPRC	62,228	198,762	595,750	33%	
Total Revenues	\$ 700,372	\$ 3,684,733	\$ 6,920,485	53%	
RECREATION FUND EXPENDITURES					
Administration	\$ 211,665	\$ 641,233	\$ 2,992,125	21%	
Public Information	3,339	32,124	113,300	28%	
Community Center Rentals	131	1,281	1,500	85%	
General Recreation	18,611	51,496	116,675	44%	
Playhouse 38	6,676	23,418	58,550	40%	
Preschool/ Toddler	40,677	121,521	380,250	32%	
Active Older Adults	3,721	10,199	19,500	52%	
Dance	1,913	10,998	64,100	17%	
Camps	131,476	335,309	318,050	105%	
Contracted & Co-op	274	1,172	13,400	9%	
Special Events	3,646	11,530	62,025	19%	
Tennis	2,952	7,119	13000	55%	
Tumbling/ Gymnastics/Cheerleading	12,244	42,893	125,950	34%	
Baseball/ Softball	2,423	18,013	60,750	30%	
General Athletics	1,418	63,679	229,650	28%	
Gymnasiums	1,802	5,138	52,000	10%	
Sunset Racquetball & Fitness	17,360	55,896	151,660	37%	
Pool	265,786	736,557	721,575	102%	
Mini Golf	14,070	44,382	51,875	86%	
After School Programs	38,404	154,901	874,050	18%	
Scholarships	-	7,702	7,000	110%	(f)
SPRC	40,495	142,405	493,500	29%	
Total Expenditures	\$ 819,082	\$ 2,518,965	\$ 6,920,485	36%	
Total Recreation Fund Net Surplus (Deficit)	\$ (118,710)	\$ 1,165,768	\$ -	n/a	

Geneva Park District
Revenue and Expenditure Report
For August 31, 2024

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget
LIABILITY FUND REVENUES				
Real Estate Taxes	\$ 1,751	\$ 65,879	\$ 116,000	57% (a)
Replacement Taxes	158	1,948	5,000	39%
Investment Income	21	83	250	33%
PDRMA Reimbursements	-	500	1,500	33%
Transfers	-	-	77,250	0%
Total Revenues	\$ 1,929	\$ 68,410	\$ 200,000	34%
LIABILITY FUND EXPENDITURES				
Liability Insurance	\$ -	\$ 43,278	\$ 175,000	25% (g)
State Unemployment	-	-	25,000	0%
Total Expenditures	\$ -	\$ 43,278	\$ 200,000	22%
Total Liability Fund Net Surplus (Deficit)	\$ 1,929	\$ 25,132	\$ -	n/a

IMRF FUND REVENUES				
Real Estate Taxes	\$ 761	\$ 28,628	\$ 50,000	57% (a)
Replacement Taxes	568	7,014	18,000	39%
Investment Income	125	500	1,500	33%
Transfer from Recreation Programs & Fund Balance	-	-	105,500	0%
Total Revenues	\$ 1,454	\$ 36,142	\$ 175,000	21%
IMRF FUND EXPENDITURES				
IMRF Expense	\$ 14,735	\$ 44,485	\$ 175,000	25%
Total Expenditures	\$ 14,735	\$ 44,485	\$ 175,000	25%
Total IMRF Fund Net Surplus (Deficit)	\$ (13,282)	\$ (8,343)	\$ -	n/a

AUDIT FUND REVENUES				
Real Estate Taxes	\$ 50	\$ 1,888	\$ 3,000	63% (a)
Replacement Taxes	\$ 95	\$ 1,169	3,000	39%
Transfer from Fund Balance	-	-	7,450	n/a
Total Revenues	\$ 145	\$ 3,057	\$ 13,450	23%
AUDIT FUND EXPENDITURES				
Audit Expense	\$ -	\$ 11,450	\$ 13,450	85%
Total Expenditures	\$ -	\$ 11,450	\$ 13,450	85%
Total Audit Fund Net Surplus (Deficit)	\$ 145	\$ (8,393)	\$ -	n/a

SOCIAL SECURITY FUND REVENUES				
Real Estate Taxes	\$ 5,739	\$ 215,980	\$ 374,500	58% (a)
Replacement Taxes	410	5,066	13,000	39%
Investment Income	208	833	2,500	33%
Transfer from Recreation Programs	-	-	-	0%
Transfer from Fund Balance	-	-	20,000	0%
Total Revenues	\$ 6,358	\$ 221,879	\$ 410,000	54%
SOCIAL SECURITY FUND EXPENDITURES				
FICA/ Medicare	\$ 64,872	\$ 186,742	\$ 410,000	46%
Total Expenditures	\$ 64,872	\$ 186,742	\$ 410,000	46%
Total Social Security Fund Net Surplus (Deficit)	\$ (58,514)	\$ 35,137	\$ -	n/a

**Geneva Park District
Revenue and Expenditure Report
For August 31, 2024**

Monthly % of Annual Budget

33%

	August Actual	YTD Actual	Annual Budget	% of Budget
FVSRA FUND REVENUES				
Real Estate Taxes	\$ 6,271	\$ 235,991	\$ 420,000	56%
Transfer from Fund Balance	-	-	500,000	0% (a)
Total Revenues	\$ 6,271	\$ 235,991	\$ 920,000	26%
FVSRA FUND EXPENDITURES				
Contractual Services	\$ 43,371	\$ 43,371	\$ 60,000	72%
ADA Structural Improvements	-	-	580,682	0%
FVSRA- Program Payments	-	139,659	279,318	50% (h)
Total Expenditures	\$ 43,371	\$ 183,030	\$ 920,000	20%
Total FVSRA Fund Net Surplus (Deficit)	\$ (37,100)	\$ 52,960	\$ -	n/a

BOND & INTEREST FUND REVENUES				
Real Estate Taxes	\$ 14,230	\$ 535,523	\$ 957,145	56% (a)
Total Revenues	\$ 14,230	\$ 535,523	\$ 957,145	56%
BOND & INTEREST FUND EXPENDITURES				
Bond Payments	\$ -	\$ 21,265	\$ 957,145	2% (i)
Total Expenditures	\$ -	\$ 21,265	\$ 957,145	2%
Total Bond & Interest Fund Net Surplus (Deficit)	\$ 14,230	\$ 514,258	\$ -	n/a

CONSTRUCTION FUND REVENUES				
Reimbursements	\$ 6,123	\$ 6,184	\$ 75,000	8%
Bond Issue	-	-	1,811,917	0%
Farming Revenue	-	-	1,000	0%
Grant Revenue	-	-	600,000	0%
Donations	-	-	10,000	0%
Land Cash Revenue	-	-	185,000	0%
Investment Income	25,873	122,675	100,000	123%
Audit Transfer	-	-	1,900,000	0%
Total Revenues	\$ 31,996	\$ 128,858	\$ 4,682,917	3%
CONSTRUCTION FUND EXPENDITURES				
Planning/ Architect/ Engineering	\$ 11,461	\$ 57,937	\$ 247,000	23%
Buildings & Improvements	81,544	291,209	2,622,000	11%
Parks/ Playground Improvements/ Acquisitions	554,074	567,406	2,724,000	21%
Landscaping & Groundskeeping	2,900	7,483	91,500	8%
Operating Equipment & Vehicles	1,855	33,363	398,204	8%
Recreation Equipment/ Repairs	-	-	3,000	0%
Emergency Repairs/ Replacements	26,430	31,158	712,417	4%
Total Expenditures	\$ 678,264	\$ 988,554	\$ 6,798,121	15%
Total Construction Fund Net Surplus (Deficit)	\$ (646,268)	\$ (859,696)	\$ (2,115,204)	n/a

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

(b) All camp revenue collected in Mar & Apr, the prior fiscal year, for camps held in the Summer have been accrued and recognized as revenue in May.

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

(d) Pool Membership Pass revenue collected in Mar & Apr, the prior fiscal year, for Summer have been accrued and recognized as revenue.

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

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

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

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

**Geneva Park District
Revenue and Expenditure Report
For August 31, 2024**

Monthly % of Annual Budget

33%

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

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

FUND: RECREATION
 FOR 4 PERIODS ENDING AUGUST 31, 2024

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	\$ REMAINING
PLAYHOUSE 38					
REVENUES					
RECEIPTS					
02-2313-4-0000-11	PROGRAM FEES	8,254.00	17,653.67	35,000.00	17,346.33
02-2313-4-0000-23	TICKET SALES	3,045.00	7,961.32	26,000.00	18,038.68
02-2313-4-0000-39	SPONSORSHIP / ADVERTISING FEES	130.00	220.00	500.00	280.00
02-2313-4-0000-77	CONCESSIONS	1,305.00	2,254.10	4,000.00	1,745.90
TOTAL RECEIPTS		12,734.00	28,089.09	65,500.00	37,410.91
EXPENSES					
SALARIES & WAGES					
02-2313-5-0000-10	SALARIES & WAGES	3,536.25	7,025.00	18,000.00	10,975.00
TOTAL SALARIES & WAGES		3,536.25	7,025.00	18,000.00	10,975.00
CONTRACTUAL SERVICES					
02-2313-6-0000-05	WATER & SEWER	0.00	0.00	0.00	0.00
02-2313-6-0000-06	NATURAL GAS	46.53	136.62	850.00	713.38
02-2313-6-0000-07	ELECTRIC	260.01	713.39	1,500.00	786.61
02-2313-6-0000-09	ADVERTISING & PRINTING	0.00	0.00	100.00	100.00
02-2313-6-0000-11	PROFESSIONAL SERVICES	82.15	2,044.05	7,000.00	4,955.95
02-2313-6-0000-12	RENTAL FEES	2,200.00	11,000.00	25,500.00	14,500.00
TOTAL CONTRACTUAL SERVICES		2,588.69	13,894.06	34,950.00	21,055.94
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	192.35	978.97	3,500.00	2,521.03
02-2313-7-0000-28	CONCESSION SUPPLIES	358.89	1,520.00	2,000.00	480.00
TOTAL COMMODITIES		551.24	2,498.97	5,600.00	3,101.03
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		6,676.18	23,418.03	58,550.00	35,131.97
DEPT. SUMMARY:					
TOTAL REVENUE		12,734.00	28,089.09	65,500.00	37,410.91
TOTAL EXPENSE		6,676.18	23,418.03	58,550.00	35,131.97
NET SURPLUS (DEFICIT)		6,057.82	4,671.06	6,950.00	2,278.94
TOTAL FUND REVENUES		12,734.00	28,089.09	65,500.00	37,410.91
TOTAL FUND EXPENSES		6,676.18	23,418.03	58,550.00	35,131.97
FUND SURPLUS (DEFICIT)		6,057.82	4,671.06	6,950.00	2,278.94

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
PARKS ADMINISTRATION					
REVENUES					
	RECEIPTS	112,465	3,025,659	1,707,399	(1,318,259)
EXPENSES					
	SALARIES / WAGES	253,893	750,918	645,366	(105,551)
	CONTRACTUAL SERVICES	70,662	187,482	201,966	14,483
	COMMODITIES	18,863	49,013	49,299	285
	MAINTENANCE / CAPITAL INVEST.	33,339	149,045	277,432	128,387
	TRANSFERS	0	0	533,333	0
	TOTAL EXPENSES: PARKS ADMINISTRATION	376,760	1,136,459	1,707,398	570,938
	NET SURPLUS (DEFICIT)	(264,294)	1,889,199	1	(1,889,198)
	TOTAL FUND REVENUES	112,465	3,025,659	1,707,399	(1,318,259)
	TOTAL FUND EXPENSES	376,760	1,136,459	1,707,398	570,938
	SURPLUS (DEFICIT)	(264,294)	1,889,199	1	(1,889,198)
FUND: CORPORATE					
ADMINISTRATIVE/OPERATIONS					
REVENUES					
	RECEIPTS	56,972	1,238,500	717,394	(521,105)
	RECEIPTS	56,972	1,238,500	717,394	(521,105)
EXPENSES					
	SALARIES / WAGES	112,918	335,279	304,133	(31,145)
	CONTRACTUAL SERVICES	96,202	292,628	288,299	(4,329)
	COMMODITIES	2,693	8,402	7,366	(1,035)
	MAINTENANCE / CAPITAL INVEST.	3,189	37,046	235,341	198,295
	TRANSFERS	0	0	200,000	0
	TOTAL EXPENSES: ADMINISTRATIVE/OPERATIONS	215,004	673,356	1,035,141	361,784
	NET SURPLUS (DEFICIT)	(158,031)	565,143	(317,746)	(882,889)
COMMUNITY CENTER RENTALS					
REVENUES					
	RECEIPTS	315	3,507	3,166	(340)
	RECEIPTS	315	3,507	3,166	(340)
EXPENSES					
	SALARIES / WAGES	131	1,281	500	(781)
	CONTRACTUAL SERVICES	0	0	0	0
	TOTAL EXPENSES: COMMUNITY CENTER RENTALS	131	1,281	500	(781)

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
NET SURPLUS (DEFICIT)		183	2,226	2,666	440
GENERAL RECREATION					
REVENUES					
	RECEIPTS	73,365	167,737	90,349	(77,387)
	RECEIPTS	73,365	167,737	90,349	(77,387)
EXPENSES					
	SALARIES / WAGES	11,587	29,044	27,149	(1,894)
	CONTRACTUAL SERVICES	13,148	42,754	28,241	(14,513)
	COMMODITIES	551	3,114	3,016	(97)
	MAINTENANCE / CAPITAL INVEST.	0	0	0	0
TOTAL EXPENSES: GENERAL RECREATION		25,286	74,913	58,407	(16,505)
NET SURPLUS (DEFICIT)		48,078	92,824	31,941	(60,882)
PRESCHOOL					
REVENUES					
	RECEIPTS	66,890	87,456	150,666	63,209
	RECEIPTS	66,890	87,456	150,666	63,209
EXPENSES					
	SALARIES / WAGES	35,908	102,870	109,999	7,129
	CONTRACTUAL SERVICES	2,854	16,384	13,199	(3,184)
	COMMODITIES	698	899	2,516	1,617
	MAINTENANCE / CAPITAL INVEST.	1,214	1,366	1,033	(332)
TOTAL EXPENSES: PRESCHOOL		40,676	121,520	126,749	5,229
NET SURPLUS (DEFICIT)		26,214	(34,063)	23,916	57,980
ACTIVE OLDER ADULTS					
REVENUES					
	RECEIPTS	6,760	22,539	9,333	(13,205)
	RECEIPTS	6,760	22,539	9,333	(13,205)
EXPENSES					
	SALARIES / WAGES	562	1,547	1,666	119
	CONTRACTUAL SERVICES	3,158	8,651	4,833	(3,818)
	COMMODITIES	0	0	0	0
TOTAL EXPENSES: ACTIVE OLDER ADULTS		3,720	10,198	6,499	(3,698)
NET SURPLUS (DEFICIT)		3,039	12,340	2,833	(9,506)

DANCE
 REVENUES

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
DANCE					
	RECEIPTS	45,302	62,756	44,666	(18,090)
	RECEIPTS	45,302	62,756	44,666	(18,090)
EXPENSES					
	SALARIES / WAGES	1,912	8,535	10,466	1,931
	CONTRACTUAL SERVICES	0	1,779	3,066	1,287
	COMMODITIES	0	683	7,833	7,149
	TOTAL EXPENSES: DANCE	1,912	10,998	21,366	10,368
	NET SURPLUS (DEFICIT)	43,389	51,758	23,300	(28,458)
CAMPS					
REVENUES					
	RECEIPTS	4,333	532,780	135,499	(397,280)
	RECEIPTS	4,333	532,780	135,499	(397,280)
EXPENSES					
	SALARIES / WAGES	109,884	288,198	86,166	(202,032)
	CONTRACTUAL SERVICES	20,317	39,926	15,399	(24,526)
	COMMODITIES	1,273	7,183	4,449	(2,734)
	TOTAL EXPENSES: CAMPS	131,475	335,308	106,016	(229,292)
	NET SURPLUS (DEFICIT)	(127,142)	197,471	29,483	(167,987)
CONTRACTED					
REVENUES					
	RECEIPTS	3,056	4,008	4,066	58
	RECEIPTS	3,056	4,008	4,066	58
EXPENSES					
	CONTRACTUAL SERVICES	274	666	2,899	2,233
	TOTAL EXPENSES: CONTRACTED	274	666	2,899	2,233
	NET SURPLUS (DEFICIT)	2,781	3,341	1,166	(2,174)
CO-OPS					
REVENUES					
	RECEIPTS	3,428	7,521	1,666	(5,854)
	RECEIPTS	3,428	7,521	1,666	(5,854)
EXPENSES					

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
CO-OPS					
	CONTRACTUAL SERVICES	0	505	1,566	1,060
	TOTAL EXPENSES: CO-OPS	0	505	1,566	1,060
	NET SURPLUS (DEFICIT)	3,428	7,015	100	(6,915)
SPECIAL EVENTS					
REVENUES					
	RECEIPTS	25,741	29,341	29,499	158
	RECEIPTS	25,741	29,341	29,499	158
EXPENSES					
	SALARIES / WAGES	0	0	366	0
	CONTRACTUAL SERVICES	3,035	7,673	7,666	(6)
	COMMODITIES	611	3,856	12,241	8,384
	--- UNDEFINED CLASS ---	0	0	400	0
	NET SURPLUS (DEFICIT)	22,094	17,810	8,825	(8,985)
TENNIS					
REVENUES					
	RECEIPTS	1,140	12,587	6,666	(5,920)
	RECEIPTS	1,140	12,587	6,666	(5,920)
EXPENSES					
	SALARIES / WAGES	0	0	0	0
	CONTRACTUAL SERVICES	2,951	7,119	4,333	(2,786)
	TOTAL EXPENSES: TENNIS	2,951	7,119	4,333	(2,786)
	NET SURPLUS (DEFICIT)	(1,811)	5,467	2,333	(3,134)
GYMNASTICS/TUMBLING					
REVENUES					
	RECEIPTS	18,955	57,535	63,233	5,698
	RECEIPTS	18,955	57,535	63,233	5,698
EXPENSES					
	SALARIES / WAGES	12,223	41,798	32,499	(9,299)
	CONTRACTUAL SERVICES	0	67	6,999	6,932
	COMMODITIES	19	1,026	2,316	1,289
	MAINTENANCE / CAPITAL INVEST.	0	0	166	0
	TOTAL EXPENSES: GYMNASTICS/TUMBLING	12,243	42,893	41,983	(910)
	NET SURPLUS (DEFICIT)	6,711	14,641	21,250	6,608
BASEBALL & SOFTBALL					
REVENUES					

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
BASEBALL & SOFTBALL					
	RECEIPTS	7,141	52,772	33,666	(19,105)
	RECEIPTS	7,141	52,772	33,666	(19,105)
EXPENSES					
	SALARIES / WAGES	646	4,017	2,666	(1,350)
	CONTRACTUAL SERVICES	1,028	5,358	3,666	(1,691)
	COMMODITIES	748	8,636	7,916	(720)
	EQUIPMENT REPAIR	0	0	0	0
	TOTAL EXPENSES: BASEBALL & SOFTBALL	2,423	18,012	14,249	(3,762)
	NET SURPLUS (DEFICIT)	4,717	34,759	19,416	(15,342)
GENERAL ATHLETICS					
REVENUES					
	RECEIPTS	67,983	125,738	122,699	(3,038)
	RECEIPTS	67,983	125,738	122,699	(3,038)
EXPENSES					
	SALARIES / WAGES	0	6,506	18,949	12,443
	CONTRACTUAL SERVICES	1,417	57,079	61,116	4,036
	COMMODITIES	0	92	2,483	2,390
	TOTAL EXPENSES: GENERAL ATHLETICS	1,417	63,679	82,549	18,870
	NET SURPLUS (DEFICIT)	66,566	62,058	40,150	(21,908)
ICE RINKS					
EXPENSES					
	SALARIES / WAGES	0	0	0	0
	COMMODITIES	0	0	0	0
	TOTAL EXPENSES: ICE RINKS	0	0	0	0
	NET SURPLUS (DEFICIT)	0	0	0	0
GYMNASIUMS					
EXPENSES					
	SALARIES / WAGES	1,801	5,137	9,500	4,362
	CONTRACTUAL SERVICES	0	0	7,833	0
	TOTAL EXPENSES: GYMNASIUMS	1,801	5,137	17,333	12,195
	NET SURPLUS (DEFICIT)	(1,801)	(5,137)	(17,333)	(12,195)
FITNESS CENTER					
REVENUES					

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
FITNESS CENTER					
	RECEIPTS	15,770	67,821	59,933	(7,888)
	RECEIPTS	15,770	67,821	59,933	(7,888)
EXPENSES					
	SALARIES / WAGES	13,222	39,900	33,099	(6,800)
	CONTRACTUAL SERVICES	2,425	9,508	11,504	1,996
	COMMODITIES	831	3,341	3,448	107
	MAINTENANCE / CAPITAL INVEST.	880	3,145	2,499	(645)
	TOTAL EXPENSES: FITNESS CENTER	17,360	55,895	50,553	(5,342)
	NET SURPLUS (DEFICIT)	(1,590)	11,925	9,379	(2,545)
POOL					
REVENUES					
	RECEIPTS	61,120	741,566	246,899	(494,666)
	RECEIPTS	61,120	741,566	246,899	(494,666)
EXPENSES					
	SALARIES / WAGES	222,023	566,560	174,049	(392,510)
	CONTRACTUAL SERVICES	15,336	58,486	34,266	(24,219)
	COMMODITIES	25,567	103,281	28,724	(74,556)
	MAINTENANCE / CAPITAL INVEST.	2,858	8,228	3,483	(4,745)
	TOTAL EXPENSES: POOL	265,785	736,556	240,524	(496,032)
	NET SURPLUS (DEFICIT)	(204,665)	5,009	6,375	1,366
MINI GOLF					
REVENUES					
	RECEIPTS	29,117	110,388	38,166	(72,221)
	RECEIPTS	29,117	110,388	38,166	(72,221)
EXPENSES					
	SALARIES / WAGES	12,878	35,926	13,466	(22,459)
	CONTRACTUAL SERVICES	191	857	1,191	334
	COMMODITIES	864	7,332	2,516	(4,816)
	MAINTENANCE / CAPITAL INVEST.	135	264	116	(148)
	TOTAL EXPENSES: MINI GOLF	14,069	44,381	17,291	(27,090)
	NET SURPLUS (DEFICIT)	15,047	66,006	20,875	(45,131)
AFTER SCHOOL PROGRAMS					
REVENUES					

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
AFTER SCHOOL PROGRAMS					
	RECEIPTS	150,751	161,414	350,666	189,252
	RECEIPTS	150,751	161,414	350,666	189,252
EXPENSES					
	SALARIES/WAGES	20,136	104,110	165,166	61,055
	CONTRACTUAL SERVICES	17,930	47,829	115,849	68,020
	COMMODITIES	168	2,791	9,366	6,575
	MAINTENANCE/CAPITAL INVESTMNTS	169	7,871	3,299	(4,571)
	TOTAL EXPENSES: AFTER SCHOOL PROGRAMS	38,404	162,602	293,682	131,080
	NET SURPLUS (DEFICIT)	112,347	(1,188)	56,983	58,172
UNDEFINED GROUP					
REVENUES					
	RECEIPTS	62,228	198,761	198,583	(178)
	RECEIPTS	62,228	198,761	198,583	(178)
EXPENSES					
	SALARIES/ WAGES	25,740	85,858	96,099	10,241
	CONTRACTUAL SERVICES	10,242	40,552	51,216	10,664
	COMMODITIES	2,451	8,893	10,449	1,556
	MAINTENANCE/ CAPITAL INVEST.	2,060	7,101	6,733	(367)
	TOTAL EXPENSES: UNDEFINED GROUP	40,495	142,405	164,499	22,094
	NET SURPLUS (DEFICIT)	21,733	56,356	34,083	(22,273)
	TOTAL FUND REVENUES	700,372	3,684,733	2,306,826	(1,377,907)
	TOTAL FUND EXPENSES	819,081	2,518,964	2,306,822	(212,142)
	SURPLUS (DEFICIT)	(118,709)	1,165,768	3	(1,165,764)

FUND: CORPORATE

LIABILITY INSURANCE					
REVENUES					
	RECEIPTS	1,929	68,410	66,666	(1,743)
	RECEIPTS	1,929	68,410	66,666	(1,743)
EXPENSES					
	SPECIAL FUND EXPENSE	0	43,278	66,666	23,388
	TOTAL EXPENSES: LIABILITY INSURANCE	0	43,278	66,666	23,388
	NET SURPLUS (DEFICIT)	1,929	25,132	(0)	(25,132)

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

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

TOTAL FUND REVENUES		1,929	68,410	66,666	(1,743)
TOTAL FUND EXPENSES		0	43,278	66,666	23,388
SURPLUS (DEFICIT)		1,929	25,132	(0)	(25,132)

FUND: CORPORATE

IMRF					
REVENUES					
RECEIPTS		1,453	36,142	58,333	22,190
RECEIPTS		1,453	36,142	58,333	22,190
EXPENSES					
SPECIAL FUND EXPENSE		14,735	44,485	58,333	13,848
TOTAL EXPENSES: IMRF		14,735	44,485	58,333	13,848
NET SURPLUS (DEFICIT)		(13,281)	(8,342)	(0)	8,342
TOTAL FUND REVENUES		1,453	36,142	58,333	22,190
TOTAL FUND EXPENSES		14,735	44,485	58,333	13,848
SURPLUS (DEFICIT)		(13,281)	(8,342)	(0)	8,342

FUND: CORPORATE

AUDIT					
REVENUES					
RECEIPTS		144	3,057	4,483	1,426
RECEIPTS		144	3,057	4,483	1,426
EXPENSES					
SPECIAL FUND EXPENSE		0	11,450	4,483	(6,966)
TOTAL EXPENSES: AUDIT		0	11,450	4,483	(6,966)
NET SURPLUS (DEFICIT)		144	(8,392)	0	8,392
TOTAL FUND REVENUES		144	3,057	4,483	1,426
TOTAL FUND EXPENSES		0	11,450	4,483	(6,966)
SURPLUS (DEFICIT)		144	(8,392)	0	8,392

FUND: CORPORATE

SOCIAL SECURITY REVENUES

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

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

SOCIAL SECURITY					
	RECEIPTS	6,357	221,879	136,666	(85,212)
	RECEIPTS	6,357	221,879	136,666	(85,212)
EXPENSES					
	SPECIAL FUND EXPENSE	64,871	186,742	136,666	(50,075)
	TOTAL EXPENSES: SOCIAL SECURITY	64,871	186,742	136,666	(50,075)
	NET SURPLUS (DEFICIT)	(58,514)	35,137	(0)	(35,137)

	TOTAL FUND REVENUES	6,357	221,879	136,666	(85,212)
	TOTAL FUND EXPENSES	64,871	186,742	136,666	(50,075)
	SURPLUS (DEFICIT)	(58,514)	35,137	(0)	(35,137)

FUND: CORPORATE

SPECIAL RECREATION					
REVENUES					
	RECEIPTS	6,270	235,990	306,666	70,676
	RECEIPTS	6,270	235,990	306,666	70,676
EXPENSES					
	CONTRACTUAL SERVICES	43,371	43,371	20,000	(23,371)
	CAPITAL IMPROVEMENTS	0	0	193,560	0
	SPECIAL FUND EXPENSE	0	139,659	93,106	(46,553)
	TOTAL EXPENSES: SPECIAL RECREATION	43,371	183,030	306,666	123,636
	NET SURPLUS (DEFICIT)	(37,100)	52,960	0	(52,960)

	TOTAL FUND REVENUES	6,270	235,990	306,666	70,676
	TOTAL FUND EXPENSES	43,371	183,030	306,666	123,636
	SURPLUS (DEFICIT)	(37,100)	52,960	0	(52,960)

FUND: CORPORATE

BOND AND INTEREST					
REVENUES					
	RECEIPTS	14,230	535,522	319,048	(216,474)
	RECEIPTS	14,230	535,522	319,048	(216,474)
EXPENSES					

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
BOND AND INTEREST					
	CONTRACTUAL SERVICES	0	21,265	319,048	297,783
	TOTAL EXPENSES: BOND AND INTEREST	0	21,265	319,048	297,783
	NET SURPLUS (DEFICIT)	14,230	514,257	0	(514,257)
	TOTAL FUND REVENUES	14,230	535,522	319,048	(216,474)
	TOTAL FUND EXPENSES	0	21,265	319,048	297,783
	SURPLUS (DEFICIT)	14,230	514,257	0	(514,257)
FUND: CORPORATE					
PROJECT REVENUE					
	REVENUES				
	PROJECT REVENUE	31,995	128,858	1,560,972	1,432,113
	PROJECT REVENUE	31,995	128,858	1,560,972	1,432,113
	NET SURPLUS (DEFICIT)	31,995	128,858	1,560,972	1,432,113
PLANNING/CONSTRUCTION/GRANTS					
	EXPENSES				
	CONTRACTUAL SERVICES	11,461	57,936	82,333	24,396
	TOTAL EXPENSES: PLANNING/CONSTRUCTION/GRANTS	11,461	57,936	82,333	24,396
	NET SURPLUS (DEFICIT)	(11,461)	(57,936)	(82,333)	(24,396)
BUILDINGS & IMPROVEMENTS					
	EXPENSES				
	CONTRACTUAL SERVICES	81,544	291,208	873,999	582,791
	TOTAL EXPENSES: BUILDINGS & IMPROVEMENTS	81,544	291,208	873,999	582,791
	NET SURPLUS (DEFICIT)	(81,544)	(291,208)	(873,999)	(582,791)
PARKS/PLAYGROUNDS IMPRV/ACQ					
	EXPENSES				
	CONTRACTUAL SERVICES	554,073	567,405	907,999	340,594
	TOTAL EXPENSES: PARKS/PLAYGROUNDS IMPRV/ACQ	554,073	567,405	907,999	340,594
	NET SURPLUS (DEFICIT)	(554,073)	(567,405)	(907,999)	(340,594)
LANDSCAPING & GROUNDSKEEPING					
	EXPENSES				
	CONTRACTUAL SERVICES	2,900	7,482	30,499	23,017
	TOTAL EXPENSES: LANDSCAPING & GROUNDSKEEPING	2,900	7,482	30,499	23,017

FUND: CORPORATE
 FOR 4 PERIODS ENDING 31, 2024

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACUAL	FISCAL YEAR BUDGET	\$ REMAINING
	NET SURPLUS (DEFICIT)	(2,900)	(7,482)	(30,499)	(23,017)
	OPERATING EQUIP. & VEHICLES EXPENSES				
	CONTRACTUAL SERVICES	1,855	33,362	132,734	99,372
	TOTAL EXPENSES: OPERATING EQUIP. & VEHICLES	1,855	33,362	132,734	99,372
	NET SURPLUS (DEFICIT)	(1,855)	(33,362)	(132,734)	(99,372)
	RECREATION EQUIP. REPAIRS EXPENSES				
	CONTRACTUAL SERVICES	0	0	1,000	0
	TOTAL EXPENSES: RECREATION EQUIP. REPAIRS	0	0	1,000	0
	NET SURPLUS (DEFICIT)	0	0	(1,000)	0
	EMERGENCY REPAIRS/REIMB. EXPENSES				
	CONTRACTUAL SERVICES	26,430	31,157	237,472	206,314
	TOTAL EXPENSES: EMERGENCY REPAIRS/REIMB.	26,430	31,157	237,472	206,314
	NET SURPLUS (DEFICIT)	(26,430)	(31,157)	(237,472)	(206,314)
	TOTAL FUND REVENUES	31,995	128,858	1,560,972	1,432,113
	TOTAL FUND EXPENSES	678,264	988,554	2,266,039	1,277,485
	SURPLUS (DEFICIT)	(646,268)	(859,695)	(705,067)	154,628

Memo

To: GPD Board of Commissioners and Nicole Vickers
From: Carl Gorra
CC: Christy Powell
Date: September 16th, 2024
Re: Stone Creek Mini Golf Building Renovation Bid Results

Purpose:

The Purpose of this memorandum is to provide The Board of Commissioners with information to consider the approval of the renovation of the Stone Creek Mini Golf Building in the amount of \$564, 700.

Background

The well-used mini golf admission and concession building at Stone Creek Mini Golf Course needs renovation. Both patrons of the course and District employees would benefit greatly from needed upgrades to the building. The addition of dedicated restrooms for both staff working at the facility and patrons using the facility is highly desirable. Additionally, the renovation calls for a bigger footprint for both the building and the adjacent, shaded outdoor event area. Also included is air conditioning for staff work space, additional storage, larger water and sewer lines, new exterior siding and a new roof. Other improvements include bringing the building up to ADA accessibility standards and local building codes.

Kluber Architects provided a design for meeting the goals of the renovation and a public bid was advertised for the work. The bid asked for a base cost and also proposed one alternate. The alternate would eliminate the second restroom, that being the one available to the public. A total of eight contractors submitted bids. The five lowest bids were as below:

	<u>Base Bid</u>	<u>Alternate</u>	<u>Total with alternate</u>	<u>Notes</u>
Bee Liner Services	\$345, 250	(\$45,000)	\$300, 250	Bid Withdrawn
Lite Construction	\$564, 700	(\$17,000)	\$547, 700	
KWCC Inc.	\$579, 390	(\$39,405)	\$539, 985	
Ringland Johnson	\$582, 489	(\$20,097)	\$562, 392	
Manuso GC	\$631, 703	(\$22,990)	\$608, 713	

Financial

Capital improvements for Stone Creek Mini Golf are funded from the C-1331 account. This account has \$500,000 budgeted for this project in the within the 2024-2025 budget year. Additional funding will come from the Special Recreation Association (SRA) funds which strive to make public facilities accessible to people with disabilities.

Recommendation

The Stone Creek Mini Golf Building is a highly used amenity that is ready for renovation. Lite Construction has submitted the lowest bid that meets all the requirements of the District. Lite Construction is known to both the designing architects and the District and has favorable references. Staff recommends the Board of Commissioners approve the expenditure of \$564,700 to Lite Construction for the renovation of the Stone Creek Mini Golf building.

Memo

To: GPD Board of Commissioners, Nicole Vickers, and Carl Gorra
From: Ken Kerfoot
CC: Christy Powell
Date: September 16, 2024
Re: Contracted Island Park Bathroom Renovation Services

Purpose

The Purpose of this memorandum is to provide The Board of Commissioners with information to consider the approval of the proposal for contracted renovation services of the restrooms in the Island Park Fieldhouse.

Background

The restrooms in Island Park were last renovated in 2004. The proposed renovation would replace worn flooring, partitions, fixtures, countertops and water supply lines. In addition, the facility would be brought up to accessibility standards. The recent ADA facilities audit of 2021 identified various accessibility barriers due to positioning of fixtures and amenities. The proposed renovation would be an effective way to rectify these concerns.

A public bid was advertised for the renovation. Specs for the renovation included installing slip resistant epoxy flooring and skylights/light tunnels as well as replacing fixtures, partitions, grab bars, toilet paper dispensers, hand dryers, etc. An alternate bid to renovate a seldom used restroom in the south side of the fieldhouse which has only been used for Folk Fest was included.

Two bids were received for the renovation with results as below:

<u>Bidder</u>	<u>Base Bid</u>	<u>Alternate Bid</u>
Bee Liner Lean Services	\$52,500	\$6,500
Mendel Heating & Plumbing	\$89,900	\$2,980

Financial

Sufficient funds are currently available in the Island Park Construction account C-1305 for this expense totaling \$89,900.

Recommendation

Staff recommends the Board of Commissioners approve the base bid from Mendel Plumbing. Mendel Plumbing has provided the District with superior service and has a proven track record of reliable work. Bee Liner Lean Services recently withdrew its bid for this project after bids were opened feeling they had seriously underbid the job. Staff recommends the Board of Commissioners approve the base bid from Mendel Plumbing and Heating in the amount of \$89,900. Staff recommends rejecting the alternate bid for work in what may be an unused restroom in the future.

Memo

To: GPD Board of Commissioners, Nicole Vickers
From: Carl Gorra
CC: Christy Powell
Date: September 16th, 2024
Re: Infield Renovation at Don Forni Park

Purpose

The Purpose of this memorandum is to provide The Board of Commissioners with information to consider the approval of contracted services to renovate the infield of the baseball field at Don Forni Park in the amount of \$43,800.

Background

The infield of the Don Forni Park baseball field is ready for renovation. Work needed in the renovation is as follows; removing and replacing the infield mix and sod, correcting the overall grade of the field to assure proper drainage, converting the infield to a “skinned” infield, adding sod to the sidelines of the infield and behind home plate, restoring correct base lengths and positions, adding ball field clay to high use areas such as the area around home plate, bringing the infield/outfield arc back to standard dimensions, adding additional base anchors, grading and then rolling the field. The District will be supplying the ball field infield mix for the project.

The job was publicly advertised and put out to bid. Two contractors picked up bid packets with the resultant bids as follows:

Sportsfields Inc.	\$43, 800
Misfits Construction Company	\$168, 200

Sportsfields Inc. provided the lowest quote for the renovation. The District has worked with Sportsfields in the past and has always obtained excellent results. Most recently, Sportsfields renovated the north field at Mill Creek last year using similar materials and methods. The field looks great and plays well.

Financial

Ball field renovation work is funded thru the capital account C-1310. Sufficient funds have been included in the 2024-2025 budget to accommodate this project.

Recommendation

Staff recommends the Board of Commissioners approve the expenditure of \$43,800 to Sportsfields Inc. for the infield renovation of the Don Forni Park baseball field.

Memo

To: GPD Board of Commissioners, Nicole Vickers
From: Carl Gorra
CC: Christy Powell
Date: September 16th, 2024
Re: Mar-Co Clay Infield Mix

Purpose:

The Purpose of this memorandum is to provide The Board of Commissioners with information to consider the approval of the purchase of 144 tons of infield mix for Don Forni Park baseball field in the amount of \$21,680.

Background

Forni Park ball field 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 Washington Mix for this project. The District has used this infield mix in recent years during renovations at both Mill Creek 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 \$90,000 for use in ball field renovations and materials in the 2024-2025 fiscal year.

Recommendation

Staff recommends the Board of Commissioners approve the purchase of 144 tons of Washington Infield Mix from Mar-Co Clay in the amount of \$21,680.

DIRECTOR'S MONTHLY AGENDA AND REPORT September 16, 2024

STONE CREEK MINI GOLF BUILDING RENOVATION BID RESULTS

Bids for the renovation of the Stone Creek Mini Golf hut were recently opened. As a reminder, this project was identified as a need through the capital planning process. The project's overall scope includes restrooms, air conditioning, additional staff and participant space, and ADA upgrades. Carl Gorra will be present to answer any questions the board might have.

ISLAND PARK BATHROOM RENOVATION BID RESULTS

Island Park bathrooms need renovation and had previously been budgeted as a capital project. Enclosed in your packet is a memo outlining the bid results and the scope of the work. Carl Gorra will be present to answer any questions the board might have.

INFIELD RENOVATION AT DON FORNI PARK

For the past several years staff has budgeted for ball field upgrades in conjunction with receiving feedback from the Geneva Baseball Association. Don Forni ball field was identified as needing repair and renovation. Enclosed in your packet are the bid results and recommendation. Carl Gorra will be present to answer any questions the board might have.

INFIELD MIX PURCHASE

In an effort to remain fiscally responsible, the park district purchases the infield mix separately when renovating a ball field. To complete the desired work at Don Forni ball field, the staff is seeking approval to purchase engineered infield mix through Mar-Co Clay. Carl Gorra will be present to answer any questions the board might have.

COMMUNICATIONS

Mill Creek Community Park renovation continues at a good pace. The only portion of concern as it relates to timing is the delivery and installation of the outdoor restroom. Photos of construction can be found in Carl Gorra's staff report.

Staff recently attended the Garden Club meeting and luncheon where we were presented with a check for Garden Club Park. This community group was quite impressive with nearly 80 members dedicating their time and talents to beautifying Geneva.

Wellington Park has gone under construction. Substantial completion of this project is still slated for the end of October.

The OSLAD grant for Winding Creek has been submitted. Thank you to Jay Moffat for his last-minute assistance. We hope to find out the results of the application after the first of the year.

A reminder that the final Efficiency Committee will meet prior to the October board meeting at 6 pm. The goal of the committee will be to finalize the report in preparation to file it with the county.

Sunset Pool has closed for the season. The staff did a remarkable job throughout the season. Staff will now be focusing on Fall/Winter repairs and maintenance issues for the Summer of 2025.

Autumn Fair is scheduled for this upcoming weekend. The Foundation will begin focusing on identifying future projects they want to fund at the October meeting.

Jay Moffat and staff members will attend the National Recreation & Park Association conference scheduled for October 8th – 10th, 2024.

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

FUTURE MEETINGS:

Board Planning Meeting	TBD	TBD	TBD
Efficiency Committee	October 21	6:00 pm	SCC
October Board Meeting	October 21	7:00 pm	SCC
GPD Foundation Meeting	October 8	7:00 pm	SCC

AUDIT FY 2023-2024

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, 2024, as presented.

SAFETY REPORT REVIEW BY SUPT. ELLIOTT BORTNER

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

BEFORE & AFTER SCHOOL PROGRAM REPORT

Enclosed is a copy of the report for your review which was prepared by Kelly Wales. Kelly will be present at the meeting to discuss the report and answer your questions. Staff asks that the Board approve the report and the 2024-2025 recommendations contained within.

SEPT 2024

SUN	MON	TUE	WED	THU	FRI	SAT	
	01 Labor Day Indoor Facilities Closed Last day of Sunset Pool!	02	03 City Council & Comm of the Whole Mtg @7	04	05	06	07
	08	09 GPD Foundation Mtg @ 7pm	10	11	12 Plan Comm Mtg @ 7pm	13 Parents Night Out 6-9pm	14
	15 Board Mtg @ 7pm City Council & Comm of the Whole Mtg @7	16	17 HPC Mtg @7pm	18	19	20 Parents Night Out 6-9pm Fall Youth Talent Show @ PH38 7:00pm	21 Harvest Hustle 5K @10:45am Autumn Fair @ 11am-3pm
	22 School District Mtg @ 7pm	23	24	25	26 Plan Comm Mtg @7pm Library Mtg @7pm	27 Peck Farm Family Campout 5:00 pm	28
	29	30					

OCT 2024

SUN

MON

TUE

WED

THU

FRI

SAT

01

02

03

04

05

Parents Night
Out 6-9pm

Date Night at
Peck Farm
5:30-7pm

06

07

08

09

10

11

12

Stone Creek
Mini Golf
Closed!

City Council &
Comm of the
Whole Mtg @7

Foundation
Meeting @7pm

Plan Comm Mtg
@7pm

3 on 3 Skeleton
Basketball
Tournament
10am-2pm

Escape the
Mansion @
SPRC 1pm-9pm

13

14

15

16

17

18

19

Columbus Day

HPC Mtg @
7pm

School District
Mtg @ 7pm

20

21

22

23

24

25

26

Efficiency Cmte Mtg
@ 6pm
Board Mtg @ 7pm
Pizza Palooza
@SCC 6-7:15pm

City Council & Comm of
the Whole Mtg @7

Plan Comm Mtg
@7pm

Library Mtg
@7pm

Mill Creek
Community Park
Ribbon Cutting
(tentative)

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

27

28

29

30

31

School District
Mtg @ 7pm

Halloween

**GENEVA PARK DISTRICT
PARKS AND PROPERTIES REPORT
CARL GORRA
SUPERINTENDENT OF PARKS AND PROPERTIES
September 16th, 2024**

STAFF

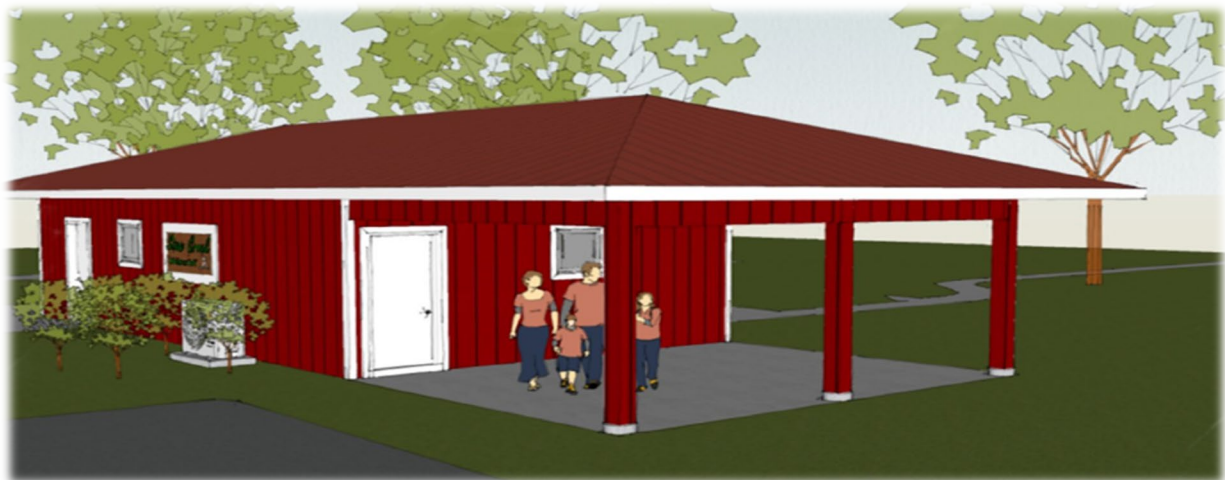
- The Parks Department seeks to fill the position of Fleet Manager. This position manages the preventative maintenance and in-house repairs of all District vehicles and equipment. The position is open due to the current manager having accepted a superintendent position with a nearby park district.
- Two Parks staff will be attending the annual NRPA conference in October.
- In house training continues with newer employees concerning broadleaf weed control. September is generally considered the most effective time of year to control lawn weeds.

PROJECTS / OPERATIONS UPDATES

- Folk Fest has come and gone, having taken place September 1st and 2nd. By all accounts the event was quite successful. Wheeler Park hosted the event for the first time and worked well as the venue. The accessibility of the park for performers and vendors, nearness to the District maintenance shop, large open spaces for tent set ups and the availability of many shady areas all combined to make the first year at Wheeler Park a success.
- The Parks crew was busy the week of September 26th with preparations for Folk Fest. Staff mulched trees at Wheeler, watered turf in select areas, moved in extra picnic tables and garbage cans, and brought over a goodly amount of materials stored at Island Park.



- Island Park is slowly recovering from a growing season of prolonged high-water levels. Recent removal of temporary dams in the river, coupled with droughty conditions have dropped water levels and the flooding of the island seems to be a thing of the past. District staff are watering newly established grass until rainfall returns.
- Funding through IDOT for repair of the turf areas impacted by the flooding is not available through ITEP (Illinois Trail Enhancement Program) funds. However, obtaining funding for bridge replacement would be an eligible request. The historic bridge at the south end of Island Park will need to be replaced in the not too distant future. Structural engineers evaluated the bridge in 2023 and at that time recommended the bridge be closed to any vehicle traffic, although it can remain open for pedestrian traffic. An additional recommendation was that the bridge be replaced in five years. Recreational trails and bridges that serve large numbers of users and connect population centers are a priority for funding and this bridge is considered to be both. Grant funding of up to three million dollars is possible through the program. The next funding opportunity will be in 2026. Funding for projects is said to be highly competitive so adhering to the requirements of the application is imperative.



- The public bid for the renovation of the Stone Creek mini golf building has concluded. Fourteen bid packets were picked up by contractors, and eight of those firms submitted bids. Bids were somewhat disparate, with the lowest bid being about fifty percent of the highest bid. Ultimately the lowest bidder retracted their submittal due to bidding the project without fully meeting the requirements of the bid. The remaining bids were higher than expected overall, due in part to higher material costs across the board and site prep work which includes excavations to bring in sewer and water lines.
- The bid for the renovation of Island Park restrooms has concluded. Two bids were received. The apparent low bidder is new to the District and references are being checked as of this writing. The job consists of replacing all fixtures, partitions and flooring within the two restrooms on the north side of the field house.
- The playground replacement at Wellington Park has begun. Kids Around the World has removed the portions of the existing playground they will repurpose. D & J Construction has begun sitework on concrete work and drainage.
- Work at Mill Creek Community Park for various renovation activities continues on smoothly. The playground is over fifty percent installed, the detention area completed, curbs poured for parking and the asphalt base for pickleball has been laid. Staff will work to have conduit directionally bored into the new parking lot for later installation of EV chargers.



ATHLETICS

- The public bid for the infield renovation of Forni Park baseball infield has concluded. Two bids were received for the project. Included in the requested work was correcting the pitch of the infield, bringing the infield into specifications for an 80' base length field, replacing the old infield mix with District supplied infield mix, and replacing sod.
- Staff are assembling information to set plans for the installation of a wiffleball field at Lions Park using an existing backstop. Items needing clarification are the types of bases used, size(s) of the field and age group expected to play on the field. Work would most likely take place in Spring of 2025.

**GENEVA PARK DISTRICT
RECREATION BOARD REPORT
ELLIOTT BORTNER, CPRP, AFO
SUPERINTENDENT OF RECREATION
September 16, 2024**

UPDATE:

I. PROGRAMS

Kids' Zone and Friendship Station Preschool are well underway! Each Kids' Zone site has hosted or has planned parties for the participants and their families to welcome everyone to the new school year and introduce parents to the staff. Friendship Station Preschool students were welcomed with pageantry and departed with crowns signifying their first days of school.



Sunset Dance Academy, Angels Cheer and Poms, and Geneva Gymnastics Academy have all officially started their seasons.

II. EVENTS

The Harvest Hustle 5K and Autumn Fair are scheduled for September 21 at Peck Farm Park. At the time of writing this report there are over 170 registrants between the 5K and the Kids Mile, which is nearly more than the 183 total registrants for last year's event.

Staff are very excited to announce a new event at Peck Farm Park for the holiday season entitled Winter Wonder Lights. The season-long event will kickoff on December 14 with cookie decorating, letters to Santa, hot cocoa and s'mores, lighting of the dazzling holiday light display, and a chance to take a photo and visit with Santa (registration required.) Lights will be left on display until January 1.

Other upcoming events include:

- Escape the Mansion (SPRC): October 12

- Pizza Palooza (Sunset): October 21
- Halloween Hayday (SPRC): October 26
- Howl O 'Ween Dog Parade (Peck Farm Park): October 26

III. **FACILITIES**

Sunset Pool and Moore Park Sprayground

Sunset Pool's season concluded Labor Day Weekend. End of the season surveys have been sent to all pool users to assist in plans for next year; these are in addition to the mid-season surveys sent in July. The filter replacement project began September 3 and is expected to take 2-3 weeks.

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

Peck Farm and Butterfly House

The Butterfly House is entering its final week of operation for the season as it will officially close on September 21. Staff have begun jarring the honey extracted from the bees at the Community Gardens. They will be available for purchase in the Peck Farm gift shop.

BestLife Fitness

Both SPRC and Sunset Community Center finished their annual shutdowns for maintenance and deep cleaning. Staff have officially gone to bid for the Kidz Korral renovation on September 12 with a bid opening to take place in October.

Staff have been working with the Geneva History Museum to develop a history of the park district to be displayed in the entrance hall of Sunset Community Center. This is expected to be completed by the end of the year.

Playhouse 38

Two productions are currently in rehearsals at Playhouse 38. *Murder's in the Heir*, an interactive murder mystery with 15 adult cast members, will take the stage October 25-27. *Attack of the Zombies*, a youth non-musical, has its four show run October 18-20.

INFORMATION:

I. SUNSET REPORT

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

Revenue Summary	August 2023	August 2024
<i>Membership Revenue</i>		
Paid in Full Memberships	\$7,041.00	\$7,482.00
Ongoing Memberships	\$4,968.00	\$5,608.00
Short Term Memberships	\$341.00	\$244.00
Total	\$12,350.00	\$13,334.00
<i>Additional Revenue</i>		
Court Fees	\$91.00	\$208.00
Guest Fees	\$525.00	\$625.00
Vending Machine Sales	\$640.00	\$216.00
Total	\$1,256.00	\$1,049.00
Total Monthly Revenue	\$13,606.00	\$14,383.00

Annual Membership Summary	Transaction Type	August 2023	August 2024
<i>Resident Paid in Full</i>	New	6	12
	Renew	13	15
<i>Resident Ongoing</i>	New	6	2
	Renew	4	2
<i>Non-Resident Paid in Full</i>	New	0	0
	Renew	4	3
<i>Non-Resident Ongoing</i>	New	0	0
	Renew	0	0
Totals	Total New	12	14
	Total Renew	21	20
	Overall Total	33	34

Other Memberships Summary	August 2023	August 2024
One Month	3	4
Two Months	3	1

Usage Summary	August 2023	August 2024
<i>Fitness Center</i>		
Members	4,402	4,250
Free Guests	13	30
Paid Guests	43	8
Total Fitness Center Usage	4,458	4,288

<i>Court Usage</i>		
Reserved Court Time	21	21
Walk-on Court Time	3	1
Total Court Usage	24	22

Year to Date Comparison	2023	2024
<i>Sunset Membership Summary*</i>		
Paid in Full Memberships	396	455
Ongoing Memberships	133	146
Total Sunset Memberships	529	601
Paid in Full Members	551	616
Ongoing Members	229	236
Total Sunset Members	780	852
<i>Revenue Summary</i>		
Membership Revenue YTD	\$54,633.00	\$60,975.00
Projected Ongoing Revenue	\$39,744.00	\$44,864.00

*Excludes Gold Memberships/Members

II. SPRC REPORT

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

Revenue Summary	August 2023	August 2024
<i>Membership Revenue</i>		
Paid in Full Memberships	\$14,897.00	\$14,045.00
Ongoing Memberships	\$12,301.00	\$13,200.00
Short Term Memberships	\$389.00	\$273.00
Track Passes	\$855.00	\$510.00
Summer Student	\$0.00	\$0.00
Summer Employee	\$0.00	\$0.00
Total	\$28,442.00	\$28,028.00
<i>Additional Revenue</i>		
Guest Fees	\$435.00	\$733.00
Vending Machine Sales	\$967.00	\$301.00
Open Gym Youth	\$1,048.00	\$793.00
Open Gym Adult	\$204.00	\$274.00
Birthday Parties	\$1,525.00	\$1,050.00
Total	\$4,179.00	\$3,151.00
Total Monthly Revenue	\$32,621.00	\$31,179.00

Annual Membership Summary	Transaction Type	August 2023	August 2024
<i>Gold Resident Paid in Full</i>	New	4	4
	Renew	2	3
<i>Gold Resident Ongoing</i>	New	1	3
	Renew	0	0
<i>Gold Non-Resident Paid in Full</i>	New	1	1
	Renew	0	0
<i>Gold Non-Resident Ongoing</i>	New	1	0
	Renew	0	0
<i>SPRC Resident Paid in Full</i>	New	6	9
	Renew	13	18
<i>SPRC Resident Ongoing</i>	New	3	4
	Renew	0	2
<i>SPRC Non-Resident Paid in Full</i>	New	3	1
	Renew	6	7
<i>SPRC Non-Resident Ongoing</i>	New	1	1
	Renew	0	1
Totals	New	20	23
	Renew	21	31
	Total	41	54

Other Memberships Summary	August 2023	August 2024
Track Pass	14	9
SPRC One Month	5	4
SPRC Two Months	1	0
Gold One Month	1	1
Gold Two Months	0	0
Gold Student Summer	0	0

Usage Summary	August 2023	August 2024
<i>Fitness Center</i>		
Members	5,905	6,516
Free Guests	13	16
Paid Guests	47	77
Track	440	521
Total Fitness Center Usage	6,405	7,130
<i>Open Gym</i>		
Youth	332	249
Adult	50	68
Pickleball	230	300
Total Open Gym Usage	612	617
Birthday Parties	7	4

Year to Date Comparison	2023	2024
<i>SPRC Membership Summary</i>		
Paid in Full Memberships	639	657
Ongoing Memberships	252	253
Track Memberships	596	602
Total SPRC Memberships	1,487	1,512
<i>Gold Membership Summary</i>		
Paid in Full Memberships	209	238
Ongoing Memberships	74	78
Total Gold Memberships	283	316
<i>Revenue Summary</i>		
Membership Revenue YTD	\$116,639.00	\$125,556.00
Projected Ongoing Revenue	\$98,408.00	\$105,600.00

III. MINIATURE GOLF COURSE REPORT

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

	August 2023	August 2024
Resident Daily Admission	989	1,314
Non-Resident Daily Admission	2,052	2,333
Free Passes/Discounts/Groupon	453	475
Daily Admission Total	3,494	4,122
Resident Birthday Attendees	30	0
Non-Resident Birthday Attendees	0	0
Resident Rental	88	36
Non-Resident Rental	45	20
Rental Total	163	56
Total Attendance	3,657	4,178
% of residents	36%	38%
% of non-residents	64%	62%
Admissions	\$22,143.00	\$25,721.00
Concessions	\$1,351.00	\$1,627.00
Rentals	\$644.00	\$232.00
Birthday Parties	\$400.00	\$0.00
Total Deposits	\$24,538.00	\$27,580.00

IV. SUNSET POOL

Comparison figures for Sunset Pool are as follows:

	Aug/Sept 2023	Aug/Sept 2024
Resident		
Toddler	39	32
Youth	887	1072
Adult	839	1,046
Senior	115	166
Season Pass	6,428	4,603
Twilight	406	595
Lap Swim	69	107
Teen Night	119	143
Rental	150	350
Lessons	656	456
Birthday Parties	350	350
Total	10,058	8,920
Non-Resident		
Toddler	26	19
Youth	455	371
Adult	540	367
Senior	59	39
Lap Swim	911	565
Season Pass	13	21
Youth Guest	24	5
Adult Guest	31	8
Senior Guest	7	2
Twilight	252	112
Total	2,318	1,509
Total Attendance		
	12,376	10,429
Attendance by Percentage		
Resident	81%	86%
Non-Resident	19%	14%
Deposits		
Daily Fees	\$37,052.25	\$37,554.00
Concessions	\$16,634.37	\$16,252.57
Lap Swim	\$242.00	\$348.50
Rentals	\$254.00	\$2,400.00
Birthday Parties	\$250.00	\$425.00
Total Deposits	\$54,432.62	\$56,980.07
Partial Day Closures	1	4
Full Day Closure	0	0

V. MILL CREEK POOL

Comparison figures for Mill Creek Pool are as follows:

	Aug/Sept 2023	Aug/Sept 2024
Resident		
Toddler	10	9
Youth	89	163
Adult	75	191
Senior	13	22
Season Pass	602	572
Twilight	1	4
Lesson	45	78
Lap Swim	150	300
Rental	0	100
Birthday Parties	248	376
Total	1,233	1,815
Non-Resident		
Toddler	15	5
Youth	25	25
Adult	35	45
Senior	4	12
Season Pass	69	47
Lap Swim	23	26
Youth Guest	0	0
Adult Guest	1	3
Senior Guest	0	1
Twilight	0	0
Total	172	164
Total Attendance	1,405	1,979
Attendance by Percentage		
Resident	88%	92%
Non-Resident	12%	8%
Deposits		
Daily Fees	\$2,150.50	\$4,305.00
Concessions	\$440.62	\$1,030.00
	\$192.00	\$236.00
Rentals	\$1,255.00	\$1,650.00
Birthday Parties	\$0.00	\$425.00
Total Deposits	\$4,038.12	\$7,646.00
Partial Day Closures	1	4
Full Day Closure	0	0

GENEVA PARK DISTRICT, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
APRIL 30, 2024

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



August 30, 2024

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, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

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

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES

Comment

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 District's financial statements for the year ended June 30, 2026.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new risk related criteria to determine the appropriate financial reporting disclosures for these activities under GASB Statement No. 102.

Management's Response

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

PRIOR RECOMMENDATIONS

1. GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS

Comment

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

Recommendation

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

Status

As the District has no PPPs or APAs, this comment is considered implemented. The District and Lauterbach & Amen will continue to monitor PPPs and APAs in the future to determine if additional reporting is required.

PRIOR RECOMMENDATIONS - Continued

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

Comment

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

Recommendation

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

Status

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

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

Comment

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

PRIOR RECOMMENDATIONS - Continued

3. **GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS - Continued**

Recommendation

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

Status

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

Management Response

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

4. **GASB STATEMENT NO. 101 COMPENSATED ABSENCES**

Comment

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

Recommendation

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

Status

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

Management Response

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

PRIOR RECOMMENDATIONS - Continued

5. **FUND OVER BUDGET**

Comment

Previously, we noted that the following fund had an excess of actual expenditures over budget for the fiscal year:

Fund	4/30/2023
Social Security	\$ 6,585

Recommendation

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

Status

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

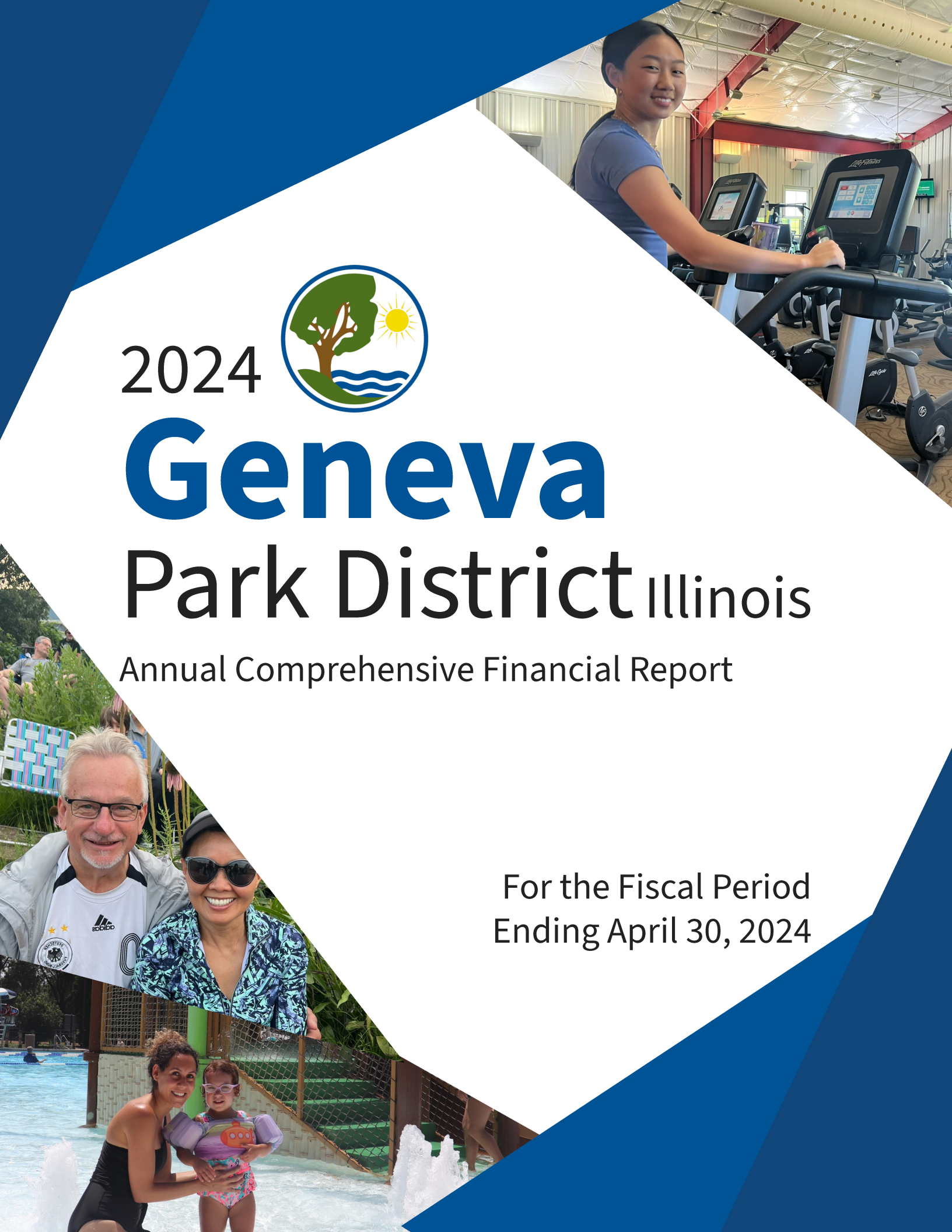
2024



Geneva Park District Illinois

Annual Comprehensive Financial Report

For the Fiscal Period
Ending April 30, 2024



GENEVA PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2024

Prepared by:

Christy Powell
Superintendent of Finance and Personnel

GENEVA PARK DISTRICT, ILLINOIS

TABLE OF CONTENTS

PAGE

INTRODUCTORY SECTION

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

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	9
-------------------------------------	-------------------

MANAGEMENT'S DISCUSSION AND ANALYSIS	13
---	--------------------

BASIC FINANCIAL STATEMENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	64
Schedule of Changes in the Employer's Net Pension Liability/(Asset)	
Illinois Municipal Retirement Fund	65
Schedule of Changes in the Employer's Total OPEB Liability	
Retiree Benefit Plan	67
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund	69
Recreation - Special Revenue Fund	70

OTHER SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Bond and Interest - Debt Service Fund	74
Capital Improvement - Capital Projects Fund	75

GENEVA PARK DISTRICT, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

OTHER SUPPLEMENTARY INFORMATION - Continued

Combining Balance Sheet - Nonmajor Governmental Funds	76
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds	77
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Audit - Special Revenue Fund	78
Illinois Municipal Retirement - Special Revenue Fund	79
Social Security - Special Revenue Fund	80
Special Recreation - Special Revenue Fund	81

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements	
General Obligation Limited Tax Park Bonds of 2023	83
General Obligation Refunding (Alternate Revenue Source) Bonds of 2014	84

STATISTICAL SECTION (Unaudited)

Net Position by Component - Last Ten Fiscal Years	87
Changes in Net Position - Last Ten Fiscal Years	89
Fund Balances of Governmental Funds - Last Ten Fiscal Years	91
Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years	93
Equalized Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years	95
Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years	97
Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago	99
Property Tax Levies and Collections - Last Ten Tax Levy Years	101
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	103
Ratios of Net General Obligation Debt to Equalized Assessed Value and Net General Obligation Bonded Debt per Capita - Last Ten Fiscal Years	104
Schedule of Direct and Overlapping Governmental Activities Debt	105
Schedule of Legal Debt Margin - Last Ten Fiscal Years	107
Demographic and Economic Statistics - Last Ten Fiscal Years	109
Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago	110
Employees - Last Ten Fiscal Years	111
Operating Indicators by Function/Program - Last Ten Fiscal Years	113
Capital Asset Statistics by Function/Program - Last Ten Fiscal Years	115

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, 2024

BOARD OF PARK COMMISSIONERS

John Frankenthal, President

Jay Moffat, Vice President

Doug Jones, Treasurer

Bre Cullen, Commissioner

Peter Cladis, Commissioner

EXECUTIVE STAFF

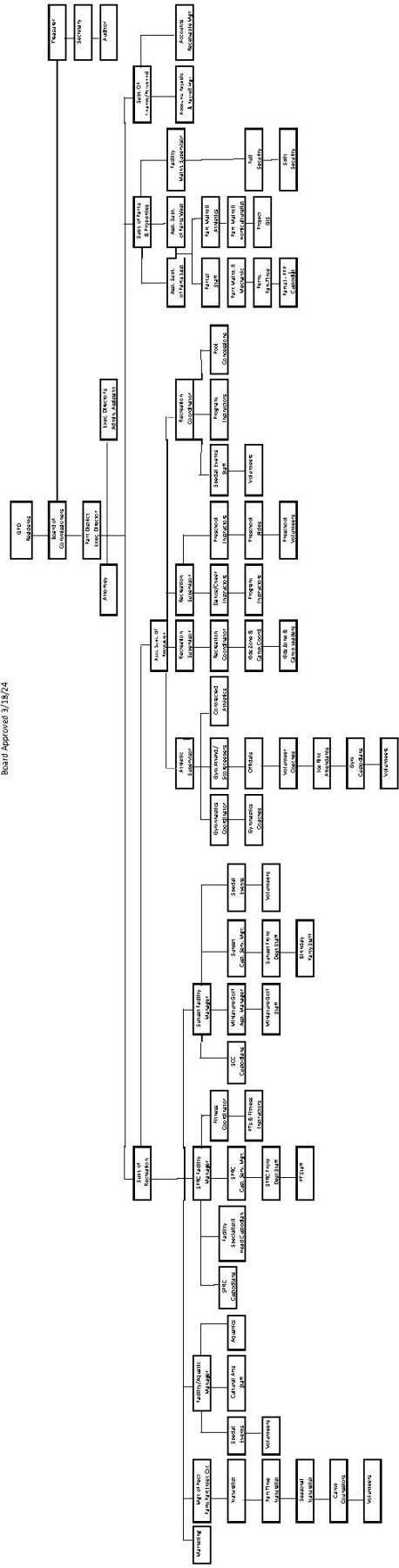
Nicole Vickers, Executive Director

Carl Gorra, Superintendent of Parks and Properties

Christy Powell, Superintendent of Finance and Personnel

Elliot Bortner, Superintendent of Recreation

Geneva Park District
Staff Organizational Chart
Board Approval 3/18/24





August 30, 2024

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, 2024 is hereby submitted. State law requires the District to publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement.

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

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

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

THE REPORTING ENTITY AND ITS SERVICES

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

The Park District owns or leases 56 parks covering over 700 acres. Facilities include a community center which provides program rooms, administration offices and one fitness center; a recreation center which provides program rooms, an indoor track, basketball courts and a fitness center; one miniature golf course; one disc golf course, two outdoor aquatic facilities; three outdoor water spray grounds; one nature interpretive center, one nature playground, one community garden, two gymnasiums shared with the school district; 43 playgrounds; 37 ball diamonds; 28 picnic shelters; 20 tennis courts; 20 soccer fields; 15 basketball courts; and 2 football fields. In fiscal year 2023-2024, the Park District provided facilities for approximately 40,093 registered recreation program participants, 157,893 fitness center participants, 15,989 miniature golf rounds and 63,673 pool patrons.

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

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

ECONOMIC CONDITION AND OUTLOOK

The Park District is located in Kane County. The economic condition and outlook of the Park District continues to be strong even as the District recovers from the global pandemic that began in mid-March of 2020 which forced the District to close facilities and operations for several months. The District, for the most part, has successfully recovered from the global pandemic and is operating at more normal levels.

The District in 2022, continued to have strong new growth in residential and business properties of \$15 million. The District's financial strength continues to be reflected in the strong bond rating of a AA+ from Standard and Poor's and a A1 rating from Moody's Investor's Service.

The Park District expects to expand its residential base west of Randall Road. With the likely construction of additional residential developments to the west, the Park District can expect an ultimate population of 36,000 to 39,000 residents.

The District carries out various initiatives to provide for long-term financial planning. Annually the District adopts a five year Capital Improvement Plan which identifies future capital projects and their associated funding. In addition, the District presents a three year operating budget to improve long term strategic planning. The District also has a fund balance policy which establishes guidelines as to the appropriate amount of Fund Balance to maintain in the District's various funds. The District's fund balance 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 2023-24, the General and Recreation Funds had a fund balance level of 39% and 39% respectively.

MAJOR INITIATIVES

In 2024-25, the District has allocated funds for various major capital improvements. Those improvements include: \$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 is partially funded by the \$600K OSLAD grant award); \$200K for Sandholm Woods West improvements; \$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 Winding Creek Park, Mill Creek Park improvements including the rain garden and bathrooms (this project is partially funded by the \$600K OSLAD grant award) and Wellington Park Playground replacement: \$275K for vehicles/equipment replacement, \$123K for computer/office equipment replacement and software upgrades.

HIGHLIGHTS

The District had many highlights throughout the 2023-24 fiscal year. Those improvements include: \$300K for the playground renovations of Jaycee Park, Dryden Park and Hathaway Park; \$300K for Sandholm Woods East and Garden Club Park (project funded over two fiscal years); \$325K for 50% of the shared cost for Harrison Street School gymnasium roof and Western Avenue School gymnasium boiler/piping; \$173K for vehicles/equipment replacement, \$139K 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, 2023. This was the thirteenth 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 2023, the District was awarded a \$600,000 Open Space Land Acquisition and Development Program grant from the Illinois Department of Natural Resource for improvements to Mill Creek Community Park which includes the addition of a Universally Accessible Playground; shade structures, pickleball courts, restroom, fitness stations, baggo court and rain gardens/signage.

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

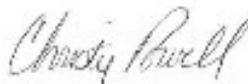
The preparation of the Annual Comprehensive Financial Report was made possible by the dedicated service of Park District staff. While the audit is prepared at one time during the year, it would not be possible without the consistent attention to the procedures and monitoring of accounts by staff.

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

Respectfully submitted,



Nicole Vickers
Executive Director



Christy Powell
Superintendent of Finance and Personnel



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Geneva Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2023

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

August 30, 2024

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Geneva Park District (the District), Illinois, as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Geneva Park District, Illinois, as of April 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Auditor’s Responsibilities for the Audit of the Financial Statements - Continued

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, the budgetary comparison schedules, and 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, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Geneva Park District, Illinois
August 30, 2024

Other Information

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

**GENEVA PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED APRIL 30, 2024**

This discussion and analysis is intended to be an easily readable overview of the Geneva Park District's (the District) financial activities for the year ended April 30, 2024, 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 \$3,266,392, or 7.1 percent.

During the year, government-wide revenues totaled \$15,230,686, while expenses totaled \$11,964,294, resulting in an increase to net position of \$3,266,392.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$16,126,308, an increase of \$1,581,568 in comparison with the prior year. Overall, all nonmajor governmental funds saw an increase in fund balance for the year with the exception of the Audit Fund. The Capital Improvements Fund had an increase in fund balance as limited bond proceeds from the prior year were used to fund current year projects. The General Fund and the Recreation Fund had better than expected surpluses before year-end transfers of unexpended funds to the Capital Improvement Fund.

The General Fund reported an increase this year before transfers to the Capital Improvements Fund of \$1,910,488. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,976,290 or 58.7 percent of total General Fund expenditures. The Recreation Fund reported an increase this year of \$1,575,829 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 \$2,728,650 or 45.9 percent of total Recreation Fund expenditures.

The District's total debt decreased by \$1,634,020 during the current fiscal year, due to various retirements of debt during the year.

USING THIS ANNUAL REPORT

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

Government-Wide Financial Statements

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

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

Government-Wide Financial Statements - Continued

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

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District reports all activities as governmental funds.

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. 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 \$49,513,800.

	Net Position	
	4/30/2024	4/30/2023
Current Assets and Other Assets	\$ 26,308,863	24,045,746
Capital Assets	35,203,001	35,681,387
Total Assets	61,511,864	59,727,133
Deferred Outflows	1,450,388	1,231,315
Total Assets/Deferred Outflows	62,962,252	60,958,448
Long-Term Debt	1,418,937	3,068,853
Other Liabilities	2,711,060	2,941,585
Total Liabilities	4,129,997	6,010,438
Deferred Inflows	9,318,455	8,700,602
Total Liabilities/Deferred Inflows	13,448,452	14,711,040
Net Position		
Net Investment in Capital Assets	32,838,386	32,897,279
Restricted	1,385,044	1,324,915
Unrestricted	15,290,370	12,025,214
Total Net Position	49,513,800	46,247,408

A large portion of the District's net position, \$32,838,386 or 66.3 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, \$1,385,044 or 2.8 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 30.9 percent, or \$15,290,370, represents unrestricted net position and may be used to meet the government's ongoing obligations to residents and creditors.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	4/30/2024	4/30/2023
Revenues		
Program Revenues		
Charges for Services	\$ 5,443,843	4,797,296
Operating Grants/Contributions	77,610	49,777
General Revenues		
Property Taxes	8,337,114	7,930,772
Replacement Taxes	292,765	404,885
Interest	749,290	292,806
Other Revenues	330,064	129,560
Total Revenues	<u>15,230,686</u>	<u>13,605,096</u>
Expenses		
General Government	3,442,932	3,576,828
Recreation	8,429,124	7,857,725
Interest on Long-Term Debt	92,238	104,109
Total Expenses	<u>11,964,294</u>	<u>11,538,662</u>
Change in Net Position	3,266,392	2,066,434
Net Position - Beginning	<u>46,247,408</u>	<u>44,180,974</u>
Net Position - Ending	<u><u>49,513,800</u></u>	<u><u>46,247,408</u></u>

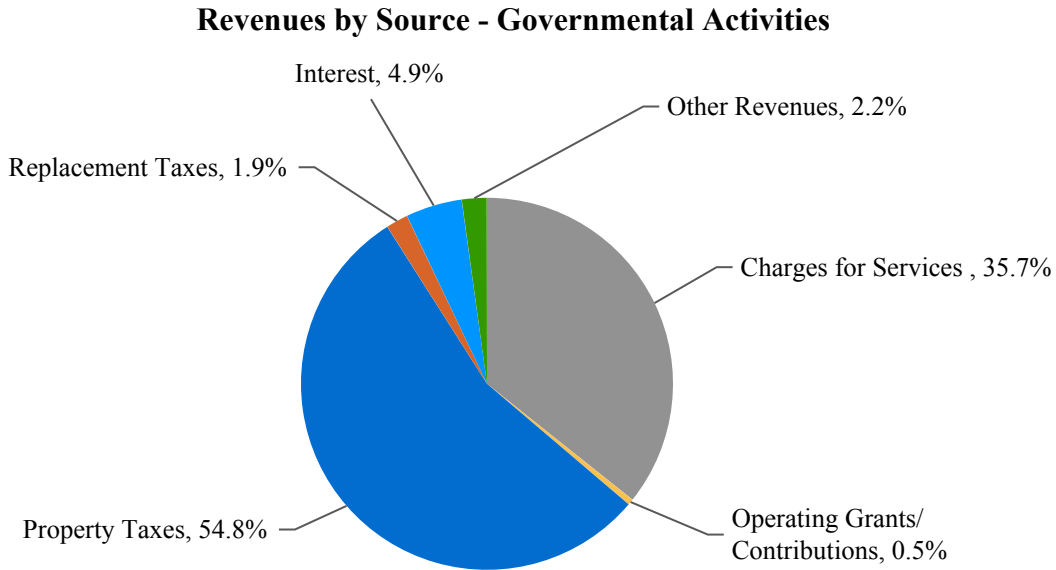
Net position of the District's governmental activities increased by 7.1 percent (\$49,513,800 in 2024 compared to \$46,247,408 in 2023). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$15,290,370 at April 30, 2024.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

Revenues for governmental activities totaled \$15,230,686, while the cost of all governmental functions totaled \$11,964,294. This results in an increase of \$3,266,392. In 2023, revenues of \$13,605,096 exceeded expenses of \$11,538,662 resulting in an increase of \$2,066,434. Property taxes, charges for services, 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 \$16,126,308, which is an increase of \$1,581,568, or 10.9 percent from last year's total of \$14,544,740. The increase is attributable to increases in charges for service as the District saw an increase in participant numbers as well as an increase in interest income due to more favorable market conditions.

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 an increase in fund balance for the year of \$310,488, or 17.1 percent. Prior to this audit transfer the increase was due to increased revenues. The General Fund saw an increase in revenues in property tax revenue, replacement tax revenue, interest, charges for services, and grants and contributions which were \$143,601, \$23,621, \$177,789, \$6,388, and \$3,637 respectively, over budget. Property tax revenue increased as the Consumer Price Index (CPI) was over 5%. However, the District is limited under the tax cap to no more than a 5% (CPI) increase. In addition, interest increased primarily due to favorable market conditions.

The Recreation Fund reported an increase in fund balance prior to the audit transfer to the capital fund. After the audit transfer, there was an increase in fund balance for the year of \$375,829, or 16.0 percent. Prior to the audit transfer the increase was due to increased revenues. The Recreation Fund saw an increase in property tax revenue, replacement tax revenue, charges for services, and interest which were \$24,115, \$22,496, \$724,105, and \$177,032 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, 2024, unassigned fund balance in the General Fund was \$1,976,290, which represents 93.1 percent of the total fund balance of the General Fund while fund balance committed for recreation programs in the Recreation Fund was \$2,728,650, 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 58.7 percent of total General Fund expenditures and committed fund balance in the Recreation Fund represents approximately 45.9 percent of total Recreation Fund expenditures.

The Capital Improvements Fund reported an increase in fund balance for the year of \$848,896. This was due to \$2,800,000 in transfers from the General and Recreation Funds. In the Capital Improvements Fund at April 30, 2024, the amount assigned for undesignated capital projects totaled \$10,003,654, which represents 100.0 percent of the total fund balance. The assigned/undesignated fund balance in the Capital Improvements Fund represents approximately 398.7 percent of total Capital Projects Fund expenditures.

The Bond and Interest Fund reported an increased of \$2,559 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 \$5,276,264, compared to budgeted revenues of \$4,959,450, which is \$316,814 higher than the budgeted amount. This is due in part to revenues for property and replacement taxes and interest being \$143,601, \$23,621, and \$177,789 higher than budgeted, respectively. The General Fund actual expenditures for the year were \$182,169 lower than budgeted (\$3,365,776 actual compared to \$3,547,945 budgeted). Expenditures in all areas were under budget, as the District managed the budget closely during the year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of April 30, 2024 was \$35,203,001 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, park and land improvements, buildings and improvements, vehicles, and equipment.

	Capital Assets - Net of Depreciation	
	2024	2023
Land	\$ 20,550,126	20,550,126
Construction in Progress	78,240	506,701
Park and Land Improvements	2,028,767	2,058,977
Buildings and Improvements	9,783,665	9,943,557
Equipment	2,517,386	2,430,147
Vehicles	244,817	191,879
Total	<u>35,203,001</u>	<u>35,681,387</u>

This year's major additions included:

Construction in Progress	\$ 78,240
Park and Land Improvements	162,137
Buildings and Improvements	417,222
Equipment	695,023
Vehicles	114,813
	<u>1,467,435</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 \$2,364,615 as compared to \$3,998,635 the previous year, an decrease of 40.9 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2024	2023
General Obligation Park Bonds	\$ 914,615	1,758,635
Alternate Revenue Bonds	1,450,000	2,240,000
Totals	<u>2,364,615</u>	<u>3,998,635</u>

The District maintains a AA+ rating from Standard & Poor's for general obligation debt. State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 2.875 percent of its total equalized assessed valuation. The current debt limit for the District is \$50,137,149.

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 2025 budget. One of those factors is the economy. The District is faced with a similar economic environment as many other local municipalities are faced with, including inflation, and recovering from the financial impact of the global health emergency from COVID-19. The budget is prepared in a conservative manner and in agreement with the goals of the District. The budget for the 2024-25 year, excluding the Capital Improvement Fund, increased 5.32 percent as revenues and expense are anticipated to increase along with anticipated wage increases and inflation. Likewise, the Capital Improvement Fund budget for the 2024-25 year increased 38%.

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, 2024

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Statement of Net Position

April 30, 2024

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 17,447,721
Receivables - Net of Allowances	<u>8,861,142</u>
Total Current Assets	<u>26,308,863</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	20,628,366
Depreciable	47,048,195
Accumulated Depreciation	<u>(32,473,560)</u>
Total Noncurrent Assets	<u>35,203,001</u>
Total Assets	<u>61,511,864</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	1,361,750
Deferred Items - RBP	<u>88,638</u>
Total Deferred Outflows of Resources	<u>1,450,388</u>
Total Assets and Deferred Outflows of Resources	<u>62,962,252</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 191,550
Accrued Payroll	121,102
Accrued Interest	32,670
Other Payables	759,545
Current Portion of Long-Term Debt	1,606,193
Total Current Liabilities	<u>2,711,060</u>
Noncurrent Liabilities	
Compensated Absences Payable	126,311
Net Pension Liability - IMRF	322,554
Total OPEB Liability - RBP	180,072
Alternate Revenue Source Bonds	790,000
Total Noncurrent Liabilities	<u>1,418,937</u>
Total Liabilities	<u>4,129,997</u>
DEFERRED INFLOWS OF RESOURCES	
Grants	300,000
Property Taxes	8,810,358
Deferred Items - IMRF	68,989
Deferred Items - RBP	139,108
Total Deferred Inflows of Resources	<u>9,318,452</u>
Total Liabilities and Deferred Inflows of Resources	<u>13,448,452</u>
NET POSITION	
Net Investment in Capital Assets	32,838,386
Restricted	
Property Tax Levies	
Liability Insurance	146,277
Audit	12,983
IMRF	300,809
Social Security	143,304
Special Recreation	614,774
Debt Service	166,897
Unrestricted	<u>15,290,370</u>
Total Net Position	<u>49,513,800</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, 2024

	Program Revenues			Capital Grants/ Contributions	Net (Expenses)/ Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants/ Contributions		
Governmental Activities					
General Government	\$ 3,442,932	170,088	77,610	—	(3,195,234)
Recreation	8,429,124	5,273,755	—	—	(3,155,369)
Interest on Long-Term Debt	92,238	—	—	—	(92,238)
Total Governmental Activities	11,964,294	5,443,843	77,610	—	(6,442,841)

General Revenues	
Taxes	
Property Taxes	8,337,114
Intergovernmental - Unrestricted	
Replacement Taxes	292,765
Interest	749,290
Miscellaneous	330,064
	<u>9,709,233</u>
Change in Net Position	3,266,392
Net Position - Beginning	<u>46,247,408</u>
Net Position - Ending	<u><u>49,513,800</u></u>

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

GENEVA PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2024

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2024

	<u>General</u>
ASSETS	
Cash and Investments	\$ 3,877,390
Receivables - Net of Allowances	
Taxes	5,008,105
Accounts	—
Interest	5,615
Due from Other Funds	—
	<u> </u>
Total Assets	<u><u>8,891,110</u></u>
LIABILITIES	
Accounts Payable	30,730
Accrued Payroll	46,245
Due to Other Funds	1,600,000
Other Payables	83,463
Total Liabilities	<u><u>1,760,438</u></u>
DEFERRED INFLOWS OF RESOURCES	
Grants	—
Property Taxes	5,008,105
Total Deferred Inflows of Resources	<u><u>5,008,105</u></u>
Total Liabilities and Deferred Inflows of Resources	<u><u>6,768,543</u></u>
FUND BALANCES	
Restricted	146,277
Committed	—
Assigned	—
Unassigned	1,976,290
Total Fund Balances	<u><u>2,122,567</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>8,891,110</u></u>

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

Special Revenue Recreation	Debt Service Bond and Interest	Capital Projects Capital Improvements	Nonmajor	Totals
4,750,461	199,567	7,486,167	1,134,136	17,447,721
1,982,949	957,043	—	862,261	8,810,358
—	—	17,572	—	17,572
5,766	—	21,384	447	33,212
—	—	2,878,223	—	2,878,223
<u>6,739,176</u>	<u>1,156,610</u>	<u>10,403,346</u>	<u>1,996,844</u>	<u>29,187,086</u>
72,207	—	88,613	—	191,550
74,857	—	—	—	121,102
1,215,510	—	—	62,713	2,878,223
665,003	—	11,079	—	759,545
<u>2,027,577</u>	<u>—</u>	<u>99,692</u>	<u>62,713</u>	<u>3,950,420</u>
—	—	300,000	—	300,000
1,982,949	957,043	—	862,261	8,810,358
1,982,949	957,043	300,000	862,261	9,110,358
4,010,526	957,043	399,692	924,974	13,060,778
—	199,567	—	1,071,870	1,417,714
2,728,650	—	—	—	2,728,650
—	—	10,003,654	—	10,003,654
—	—	—	—	1,976,290
<u>2,728,650</u>	<u>199,567</u>	<u>10,003,654</u>	<u>1,071,870</u>	<u>16,126,308</u>
<u>6,739,176</u>	<u>1,156,610</u>	<u>10,403,346</u>	<u>1,996,844</u>	<u>29,187,086</u>

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, 2024

Total Governmental Fund Balances	\$ 16,126,308
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	35,203,001
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	1,292,761
Deferred Items - RBP	(50,470)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(157,889)
Net Pension Liability - IMRF	(322,554)
Total OPEB Liability - RBP	(180,072)
General Obligation Bonds	(914,615)
Alternate Revenue Source Bonds	(1,450,000)
Accrued Interest Payable	(32,670)
Net Position of Governmental Activities	<u>49,513,800</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, 2024**

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, 2024**

	<u>General</u>
Revenues	
Taxes	\$ 4,668,601
Intergovernmental	128,621
Charges for Services	170,088
Grants and Contributions	20,387
Interest	228,039
Miscellaneous	60,528
Total Revenues	<u>5,276,264</u>
Expenditures	
General Government	2,667,455
Recreation	—
Capital Outlay	269,176
Debt Service	
Principal Retirement	395,000
Interest and Fiscal Charges	34,145
Total Expenditures	<u>3,365,776</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,910,488</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	(1,600,000)
	<u>(1,600,000)</u>
Net Change in Fund Balances	310,488
Fund Balances - Beginning	<u>1,812,079</u>
Fund Balances - Ending	<u><u>2,122,567</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
1,834,115	914,128	—	920,270	8,337,114
122,496	—	—	41,648	292,765
5,273,755	—	—	—	5,443,843
10,767	—	46,456	—	77,610
228,632	—	291,998	621	749,290
50,212	—	219,324	—	330,064
<u>7,519,977</u>	<u>914,128</u>	<u>557,778</u>	<u>962,539</u>	<u>15,230,686</u>
—	—	16,564	522,841	3,206,860
5,473,850	—	—	323,048	5,796,898
41,153	—	2,492,318	72,854	2,875,501
395,000	844,020	—	—	1,634,020
34,145	67,549	—	—	135,839
<u>5,944,148</u>	<u>911,569</u>	<u>2,508,882</u>	<u>918,743</u>	<u>13,649,118</u>
1,575,829	2,559	(1,951,104)	43,796	1,581,568
—	—	2,800,000	—	2,800,000
(1,200,000)	—	—	—	(2,800,000)
<u>(1,200,000)</u>	<u>—</u>	<u>2,800,000</u>	<u>—</u>	<u>—</u>
375,829	2,559	848,896	43,796	1,581,568
2,352,821	197,008	9,154,758	1,028,074	14,544,740
<u>2,728,650</u>	<u>199,567</u>	<u>10,003,654</u>	<u>1,071,870</u>	<u>16,126,308</u>

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, 2024**

Net Change in Fund Balances - Total Governmental Funds \$ 1,581,568

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	960,734
Depreciation Expense	(1,439,120)
Disposals - Cost	(150,983)
Disposals - Accumulated Depreciation	150,983

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

Change in Deferred Items - IMRF	319,388
Change in Deferred Items - RBP	91,137

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	(1,183)
Changes in Net Pension Asset - IMRF	166,558
Changes in Total OPEB Liability - RBP	(90,311)
Retirement of Debt	1,634,020

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.

43,601

Changes in Net Position of Governmental Activities

3,266,392

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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, 2024

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, 2024

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.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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 OR EQUITY

Cash and Investments

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

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

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Compensated Absences

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

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

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, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - 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, 2024

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 \$4,829,257 and the bank balances totaled \$5,741,062.

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

Investment Type	Fair Value	Investment
		Maturities (in Years) Less Than 1
IPDLAF	\$ 15,978	15,978
IMET	11,687,871	11,687,871
Municipal Bonds	914,615	914,615
	<u>12,618,464</u>	<u>12,618,464</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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, 2024:

- IPDLAF of \$15,978 are measured using the net asset value per share determined by the pool
- IMET of \$11,687,871 are measured using the net asset value per share determined by the pool
- Municipal Bonds of \$914,615 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 AAAF 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, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2023 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by Kane County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
Capital Improvements	General	\$ 1,600,000
Capital Improvements	Recreation	<u>1,200,000</u>
		<u><u>2,800,000</u></u>

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

INTERFUND BALANCES

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

Receivable Fund	Payable Fund	Amount
Capital Improvements	General	\$ 1,600,000
Capital Improvements	Recreation	1,215,510
Capital Improvements	Nonmajor Governmental	<u>62,713</u>
		<u><u>2,878,223</u></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, 2024

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	506,701	78,240	506,701	78,240
	<u>21,056,827</u>	<u>78,240</u>	<u>506,701</u>	<u>20,628,366</u>
Depreciable Capital Assets				
Park and Land Improvements	11,077,177	162,137	—	11,239,314
Buildings and Improvements	23,110,159	417,222	—	23,527,381
Equipment	10,810,642	695,023	150,983	11,354,682
Vehicles	812,005	114,813	—	926,818
	<u>45,809,983</u>	<u>1,389,195</u>	<u>150,983</u>	<u>47,048,195</u>
Less Accumulated Depreciation				
Park and Land Improvements	9,018,200	192,347	—	9,210,547
Buildings and Improvements	13,166,602	577,114	—	13,743,716
Equipment	8,380,495	607,784	150,983	8,837,296
Vehicles	620,126	61,875	—	682,001
	<u>31,185,423</u>	<u>1,439,120</u>	<u>150,983</u>	<u>32,473,560</u>
Total Net Depreciable Capital Assets	<u>14,624,560</u>	<u>(49,925)</u>	<u>—</u>	<u>14,574,635</u>
Total Net Capital Assets	<u>35,681,387</u>	<u>28,315</u>	<u>506,701</u>	<u>35,203,001</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 444,711
Recreation	<u>994,409</u>
	<u>1,439,120</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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.	Capital Improvements	\$ 1,758,635	—	844,020	914,615

Alternate Revenue Source Bonds

Alternate revenue bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation (Alternate Revenue Source) Refunding Bonds of 2014 - Due in annual installments of \$300,000 to \$1,080,000 plus interest at 2.00% to 3.20% through December 15, 2026.	Recreation	\$ 2,240,000	—	790,000	1,450,000

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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	\$ 156,706	2,366	1,183	157,889	31,578
Net Pension Liability - IMRF	489,112	—	166,558	322,554	—
Total OPEB Liability - RBP	89,761	90,311	—	180,072	—
General Obligation Bonds	1,758,635	—	844,020	914,615	914,615
Alternate Revenue Source Bonds	2,240,000	—	790,000	1,450,000	660,000
	<u>4,734,214</u>	<u>92,677</u>	<u>1,801,761</u>	<u>3,025,130</u>	<u>1,606,193</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 Capital Improvements, Recreation, and Bond and Interest Funds.

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities			
	General Obligation Bonds		Alternate Revenue Source Bonds	
	Principal	Interest	Principal	Interest
2025	\$ 914,615	42,530	660,000	44,590
2026	—	—	490,000	24,790
2027	—	—	300,000	9,600
Totals	<u>914,615</u>	<u>42,530</u>	<u>1,450,000</u>	<u>78,980</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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 - 2022	<u>\$ 1,743,900,834</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	50,137,149
Amount of Debt Applicable to Limit	<u>914,615</u>
Legal Debt Margin	<u><u>49,222,534</u></u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	10,027,430
Amount of Debt Applicable to Debt Limit	<u>914,615</u>
Non-Referendum Legal Debt Margin	<u><u>9,112,815</u></u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 35,203,001
Less Capital Related Debt:	
General Obligation Limited Tax Park Bonds of 2023	(914,615)
General Obligation (ARS) Refunding Bonds of 2014	<u>(1,450,000)</u>
Net Investment in Capital Assets	<u>32,838,386</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, 2024

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	Interest	Improvements	Nonmajor	Totals
Fund Balances						
Restricted						
Property Tax Levies						
Liability Insurance	146,277	—	—	—	—	146,277
Audit	—	—	—	—	12,983	12,983
IMRF	—	—	—	—	300,809	300,809
Social Security	—	—	—	—	143,304	143,304
Special Recreation	—	—	—	—	614,774	614,774
Debt Service	—	—	199,567	—	—	199,567
	146,277	—	199,567	—	1,071,870	1,417,714
Committed - Recreation Programs and Facilities	—	2,728,650	—	—	—	2,728,650
Assigned						
Capital Improvements	—	—	—	10,003,654	—	10,003,654
Unassigned	1,976,290	—	—	—	—	1,976,290
Total Fund Balances	2,122,567	2,728,650	199,567	10,003,654	1,071,870	16,126,308

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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, 2023 and the statement of revenues and expenses for the period ending December 31, 2023. The District's portion of the overall equity of the pool is 0.58% or \$236,341.

Assets	\$ 60,313,775
Deferred Outflows of Resources - Pension	1,896,306
Liabilities	21,392,998
Deferred Inflows of Resources - Pension	138,153
Total Net Position	40,678,930
Operating Revenues	17,472,235
Nonoperating Revenues	4,226,502
Expenditures	25,204,654

Since 93.63% 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, 2024

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, 2023 and the statement of revenues and expenses for the period ending December 31, 2023.

Assets	\$ 25,597,567
Deferred Outflows of Resources - Pension	812,704
Liabilities	7,696,413
Deferred Inflows of Resources - Pension	59,208
Total Net Position	18,654,650
Operating Revenues	37,348,378
Nonoperating Revenues	729,307
Expenditures	39,999,720

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, 2024

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 \$265,382 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.

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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, 2024

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, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	39
Inactive Plan Members Entitled to but not yet Receiving Benefits	130
Active Plan Members	<u>59</u>
Total	<u><u>228</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2024, the District's contribution was 4.14% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2023. 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, 2023, 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, 2024

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:

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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)	\$ 2,161,673	322,554	(1,115,741)

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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, 2022	\$ 13,933,916	13,444,804	489,112
Changes for the Year:			
Service Cost	275,944	—	275,944
Interest on the Total Pension Liability	995,658	—	995,658
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	783,744	—	783,744
Changes of Assumptions	(21,078)	—	(21,078)
Contributions - Employer	—	131,948	(131,948)
Contributions - Employees	—	139,055	(139,055)
Net Investment Income	—	1,436,295	(1,436,295)
Benefit Payments, Including Refunds of Employee Contributions	(677,360)	(677,360)	—
Other (Net Transfer)	—	493,528	(493,528)
Net Changes	1,356,908	1,523,466	(166,558)
Balances at December 31, 2023	15,290,824	14,968,270	322,554

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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, 2024, the District recognized pension revenue of \$357,537. At April 30, 2024, 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	\$ 586,075	(54,874)	531,201
Change in Assumptions	—	(14,115)	(14,115)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	733,811	—	733,811
Total Pension Expense to be Recognized in Future Periods	1,319,886	(68,989)	1,250,897
Pension Contributions Made Subsequent to the Measurement Date	41,864	—	41,864
Total Deferred Amounts Related to IMRF	<u>1,361,750</u>	<u>(68,989)</u>	<u>1,292,761</u>

\$41,864 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, 2025. 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
2025	\$ 341,035
2026	498,037
2027	503,504
2028	(91,679)
2029	—
Thereafter	—
Total	<u>1,250,897</u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

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

Plan Membership. As of September 30, 2023, the measurement date, the following employees were covered by the benefit terms:

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

Total OPEB Liability

The District's total OPEB liability was measured as of September 30, 2023, and was determined by an actuarial valuation as of April 30, 2024.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September 30, 2023 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, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued.

Inflation	2.25%
Salary Increases	2.89% to 9.85%
Discount Rate	4.09%
Healthcare Cost Trend Rates	6.00% graded to 4.50% over 15 years for Medical and 9.00% graded to 4.50% over 15 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 106% for males and 105% for females projected generationally using Scale MP-2020. The underlying tables with the generational projection to the ages of participants as of the measurement date reasonably reflect the mortality experience of the Plan as of the measurement date. These mortality tables were then adjusted to future years using the generational projection to reflect future mortality improvement between the measurement date and those years.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at April 30, 2023	\$ 89,761
Changes for the Year:	
Service Cost	8,264
Interest on the Total OPEB Liability	3,894
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	66,114
Changes of Assumptions or Other Inputs	14,359
Benefit Payments	(2,320)
Other Changes	—
Net Changes	<u>90,311</u>
Balance at April 30, 2024	<u><u>180,072</u></u>

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

The discount rate used to measure the total pension liability was 4.09%, while the prior valuation used 4.02%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.09%)	Current Discount Rate (4.09%)	1% Increase (5.09%)
Total OPEB Liability	\$ 192,622	180,072	168,557

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	\$ 164,737	180,072	198,466

GENEVA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2024

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, 2024, the District recognized OPEB expense of \$1,494. At April 30, 2024, 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	\$ 67,585	(109,994)	(42,409)
Change in Assumptions	21,053	(29,114)	(8,061)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Pension Expense to be Recognized in Future Periods	88,638	(139,108)	(50,470)
Contributions Made Subsequent to the Measurement Date	—	—	—
Total Deferred Amounts Related to OPEB	<u>88,638</u>	<u>(139,108)</u>	<u>(50,470)</u>

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
2025	\$ (10,672)
2026	(10,672)
2027	(10,672)
2028	(10,672)
2029	(10,400)
Thereafter	<u>2,618</u>
Total	<u><u>(50,470)</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

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

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

Notes to the Required Supplementary Information

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

GENEVA PARK DISTRICT, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
April 30, 2024**

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%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 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.

Note:

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

GENEVA PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

April 30, 2024

	12/31/2015	12/31/2016
Total Pension Liability		
Service Cost	\$ 259,216	284,075
Interest	705,430	741,991
Differences Between Expected and Actual Experience and Actual Experience	(226,599)	102,846
Change of Assumptions	13,690	(14,695)
Benefit Payments, Including Refunds of Member Contributions	(259,817)	(267,146)
Net Change in Total Pension Liability	491,920	847,071
Total Pension Liability - Beginning	9,406,036	9,897,956
Total Pension Liability - Ending	9,897,956	10,745,027
Plan Fiduciary Net Position		
Contributions - Employer	\$ 276,118	291,477
Contributions - Members	115,840	123,511
Net Investment Income	43,063	575,356
Benefit Payments, Including Refunds of Member Contributions	(259,817)	(267,146)
Other (Net Transfer)	(409,874)	58,447
Net Change in Plan Fiduciary Net Position	(234,670)	781,645
Plan Net Position - Beginning	8,546,540	8,311,870
Plan Net Position - Ending	8,311,870	9,093,515
Employer's Net Pension Liability/(Asset)	\$ 1,586,086	1,651,512
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.98%	84.63%
Covered Payroll	\$ 2,547,214	2,747,985
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	62.27%	60.10%

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

12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
285,300	261,898	283,689	280,880	256,733	249,806	275,944
803,494	791,285	873,330	917,382	922,309	939,611	995,658
(541,591)	482,284	36,489	(297,098)	(338,458)	179,665	783,744
(328,706)	375,132	—	(139,443)	—	—	(21,078)
(348,844)	(390,332)	(461,722)	(707,248)	(656,130)	(540,826)	(677,360)
(130,347)	1,520,267	731,786	54,473	184,454	828,256	1,356,908
10,745,027	10,614,680	12,134,947	12,866,733	12,921,206	13,105,660	13,933,916
10,614,680	12,134,947	12,866,733	12,921,206	13,105,660	13,933,916	15,290,824
270,553	286,997	210,678	272,785	271,244	204,240	131,948
118,811	123,943	125,745	123,123	138,425	129,997	139,055
1,521,884	(497,002)	1,886,365	1,662,363	2,232,847	(1,826,900)	1,436,295
(348,844)	(390,332)	(461,722)	(707,248)	(656,130)	(540,826)	(677,360)
(160,164)	231,392	7,301	152,323	(32,691)	2,132	493,528
1,402,240	(245,002)	1,768,367	1,503,346	1,953,695	(2,031,357)	1,523,466
9,093,515	10,495,755	10,250,753	12,019,120	13,522,466	15,476,161	13,444,804
10,495,755	10,250,753	12,019,120	13,522,466	15,476,161	13,444,804	14,968,270
118,925	1,884,194	847,613	(601,260)	(2,370,501)	489,112	322,554
98.88%	84.47%	93.41%	104.65%	118.09%	96.49%	97.89%
2,665,842	2,754,288	2,794,853	2,736,062	2,723,332	2,888,814	3,090,117
4.46%	68.41%	30.33%	(21.98%)	(87.04%)	16.93%	10.44%

GENEVA PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2024

	<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	<u>(425)</u>
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 2024.

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

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, 2024

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 4,525,000	4,525,000	4,668,601
Intergovernmental			
Replacement Taxes	105,000	105,000	128,621
Charges for Services	163,700	163,700	170,088
Grants and Contributions	16,750	16,750	20,387
Interest	50,250	50,250	228,039
Miscellaneous	98,750	98,750	60,528
Total Revenues	<u>4,959,450</u>	<u>4,959,450</u>	<u>5,276,264</u>
Expenditures			
General Government			
Salaries and Benefits	1,858,750	1,858,750	1,817,901
Contractual Services	758,450	758,450	667,225
Commodities	138,250	138,250	125,279
Repairs	63,700	63,700	57,050
Capital Outlay	299,650	299,650	269,176
Debt Service			
Principal Retirement	395,000	395,000	395,000
Interest and Fiscal Charges	34,145	34,145	34,145
Total Expenditures	<u>3,547,945</u>	<u>3,547,945</u>	<u>3,365,776</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,411,505	1,411,505	1,910,488
Other Financing (Uses)			
Transfers Out	<u>(1,411,505)</u>	<u>(1,411,505)</u>	<u>(1,600,000)</u>
Net Change In Fund Balance	<u>—</u>	<u>—</u>	310,488
Fund Balance - Beginning			<u>1,812,079</u>
Fund Balance - Ending			<u><u>2,122,567</u></u>

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, 2024

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,810,000	1,810,000	1,834,115
Intergovernmental			
Replacement Taxes	100,000	100,000	122,496
Charges for Services	4,549,650	4,549,650	5,273,755
Grants and Contributions	7,000	7,000	10,767
Interest	51,600	51,600	228,632
Miscellaneous	32,700	32,700	50,212
Total Revenues	<u>6,550,950</u>	<u>6,550,950</u>	<u>7,519,977</u>
Expenditures			
Recreation			
Salaries and Benefits	3,127,775	3,127,775	3,163,305
Contractual Services	1,905,715	1,905,715	1,888,491
Commodities	297,920	297,920	307,100
Repairs	87,800	87,800	114,954
Capital Outlay	110,650	110,650	41,153
Debt Service			
Principal Retirement	395,000	395,000	395,000
Interest and Fiscal Charges	34,145	34,145	34,145
Total Expenditures	<u>5,959,005</u>	<u>5,959,005</u>	<u>5,944,148</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	591,945	591,945	1,575,829
Other Financing (Uses)			
Transfers Out	<u>(591,945)</u>	<u>(591,945)</u>	<u>(1,200,000)</u>
Net Change in Fund Balance	<u>—</u>	<u>—</u>	375,829
Fund Balance - Beginning			<u>2,352,821</u>
Fund Balance - Ending			<u><u>2,728,650</u></u>

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, 2024

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 911,569	911,569	914,128
Expenditures			
Debt Service			
Principal Retirement	844,020	844,020	844,020
Interest and Fiscal Charges	67,549	67,549	67,549
Total Expenditures	911,569	911,569	911,569
Net Change in Fund Balance	—	—	2,559
Fund Balance - Beginning			197,008
Fund Balance - Ending			199,567

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, 2024

	Budget		Actual Amounts
	Original	Final	
Revenues			
Grants and Contributions	\$ 660,000	660,000	46,456
Interest	50,000	50,000	291,998
Miscellaneous	76,000	76,000	219,324
Total Revenues	<u>786,000</u>	<u>786,000</u>	<u>557,778</u>
Expenditures			
General Government			
Contractual Services	25,000	25,000	16,564
Capital Outlay			
Capital Projects Expenditures	4,908,346	4,908,346	2,492,318
Total Expenditures	<u>4,933,346</u>	<u>4,933,346</u>	<u>2,508,882</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,147,346)</u>	<u>(4,147,346)</u>	<u>(1,951,104)</u>
Other Financing Sources			
Transfers In	1,800,000	1,800,000	2,800,000
Net Change in Fund Balance	<u>(2,347,346)</u>	<u>(2,347,346)</u>	848,896
Fund Balance - Beginning			<u>9,154,758</u>
Fund Balance - Ending			<u>10,003,654</u>

GENEVA PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

April 30, 2024

	Special Revenue Funds				Totals
	Audit	Illinois Municipal Retirement	Social Security	Special Recreation	
ASSETS					
Cash and Investments	\$ 12,983	300,641	143,025	677,487	1,134,136
Receivables - Net of Allowances					
Property Taxes	3,379	51,158	385,982	421,742	862,261
Interest	—	168	279	—	447
Total Assets	16,362	351,967	529,286	1,099,229	1,996,844
LIABILITIES					
Due to Other Funds	—	—	—	62,713	62,713
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	3,379	51,158	385,982	421,742	862,261
Total Liabilities and Deferred Inflows of Resources	3,379	51,158	385,982	484,455	924,974
FUND BALANCES					
Restricted	12,983	300,809	143,304	614,774	1,071,870
Total Liabilities, Deferred Inflows of Resources and Fund Balances	16,362	351,967	529,286	1,099,229	1,996,844

GENEVA PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2024

	Special Revenue Funds				Totals
	Illinois				
	Audit	Municipal Retirement	Social Security	Special Recreation	
Revenues					
Taxes	\$ 4,262	112,472	380,572	422,964	920,270
Intergovernmental	3,675	22,049	15,924	—	41,648
Interest	—	233	388	—	621
Total Revenues	7,937	134,754	396,884	422,964	962,539
Expenditures					
General Government	13,450	128,734	380,657	—	522,841
Recreation	—	—	—	323,048	323,048
Capital Outlay	—	—	—	72,854	72,854
Total Expenditures	13,450	128,734	380,657	395,902	918,743
Net Change in Fund Balances	(5,513)	6,020	16,227	27,062	43,796
Fund Balances - Beginning	18,496	294,789	127,077	587,712	1,028,074
Fund Balances - Ending	12,983	300,809	143,304	614,774	1,071,870

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, 2024

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 3,000	3,000	4,262
Intergovernmental			
Replacement Taxes	3,000	3,000	3,675
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>7,937</u>
Expenditures			
General Government			
Contractual Services	13,450	13,450	13,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,450)	(7,450)	(5,513)
Other Financing Sources			
Transfers In	7,450	7,450	—
Net Change in Fund Balance	<u>—</u>	<u>—</u>	(5,513)
Fund Balance - Beginning			<u>18,496</u>
Fund Balance - Ending			<u>12,983</u>

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, 2024

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 110,000	110,000	112,472
Intergovernmental			
Replacement Taxes	18,000	18,000	22,049
Interest	1,500	1,500	233
Total Revenues	129,500	129,500	134,754
Expenditures			
General Government			
Employer's Contributions (IMRF)	230,000	230,000	128,734
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,500)	(100,500)	6,020
Other Financing Sources			
Transfers In	100,500	100,500	—
Net Change in Fund Balance	—	—	6,020
Fund Balance - Beginning			294,789
Fund Balance - Ending			300,809

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, 2024

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 374,500	374,500	380,572
Intergovernmental			
Replacement Taxes	13,000	13,000	15,924
Interest	2,500	2,500	388
Total Revenues	390,000	390,000	396,884
Expenditures			
General Government			
Employer's Social Security (F.I.C.A.)	390,000	390,000	380,657
Net Change in Fund Balance	<u>—</u>	<u>—</u>	16,227
Fund Balance - Beginning			<u>127,077</u>
Fund Balance - Ending			<u>143,304</u>

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, 2024

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 420,000	420,000	422,964
Miscellaneous			
Other	500,000	500,000	—
Total Revenues	<u>920,000</u>	<u>920,000</u>	<u>422,964</u>
Expenditures			
Recreation			
Inclusion Services	55,000	55,000	57,666
Joint Recreation Programs for the Handicapped	265,382	265,382	265,382
Capital Outlay			
Structural Improvements	599,618	599,618	72,854
Total Expenditures	<u>920,000</u>	<u>920,000</u>	<u>395,902</u>
Net Change in Fund Balance	<u>—</u>	<u>—</u>	27,062
Fund Balance - Beginning			<u>587,712</u>
Fund Balance - Ending			<u><u>614,774</u></u>

SUPPLEMENTAL SCHEDULES

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2023

April 30, 2024

Date of Issue	February 28, 2023
Date of Maturity	December 15, 2025
Authorized Issue	\$1,758,635
Interest Rates	4.65% - 5.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Geneva Park District, Kane County, Illinois

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 914,615	42,530	957,145

GENEVA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation (Alternate Revenue Source) Refunding Bonds of 2014

April 30, 2024

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
2025	\$ 660,000	44,590	704,590
2026	490,000	24,790	514,790
2027	300,000	9,600	309,600
	<u>1,450,000</u>	<u>78,980</u>	<u>1,528,980</u>

STATISTICAL SECTION (Unaudited)

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

GENEVA PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
April 30, 2024 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
April 30, 2024 (Unaudited)

	2015	2016	2017	2018
Governmental Activities				
Net Investment in Capital Assets	\$ 19,617,286	21,905,404	24,665,070	28,619,981
Restricted	338,729	415,196	492,730	535,261
Unrestricted	7,398,867	6,073,128	5,547,990	5,957,678
Total Governmental Activities Net Position	<u>27,354,882</u>	<u>28,393,728</u>	<u>30,705,790</u>	<u>35,112,920</u>

* Accrual Basis of Accounting

Data Source: District Records

2019	2020	2021	2022	2023	2024
29,888,942	31,496,758	31,637,733	32,360,763	32,897,279	32,838,386
738,427	1,097,700	989,888	1,122,308	1,324,915	1,385,044
6,606,362	6,007,267	8,053,774	10,697,903	12,025,214	15,290,370
37,233,731	38,601,725	40,681,395	44,180,974	46,247,408	49,513,800

GENEVA PARK DISTRICT, ILLINOIS

**Changes in Net Position - Last Ten Fiscal Years*
April 30, 2024 (Unaudited)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental Activities										
General Government	\$ 3,688,728	3,855,703	3,204,505	3,491,405	3,095,469	3,937,877	2,847,448	2,840,947	3,576,828	3,442,932
Recreation	5,565,603	6,602,197	6,671,044	6,485,932	6,914,172	6,685,111	5,462,341	6,193,346	7,857,725	8,429,124
Interest on Long-Term Debt	572,325	452,426	392,880	327,469	249,512	209,477	165,931	118,786	104,109	92,238
Total Governmental Activities Expenses	9,826,656	10,910,326	10,268,429	10,304,806	10,259,153	10,832,465	8,475,720	9,153,079	11,538,662	11,964,294
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	75,714	87,229	88,830	82,253	95,839	93,112	39,949	152,354	172,440	170,088
Recreation	4,208,461	4,238,283	4,314,380	4,331,404	4,537,603	3,924,518	1,906,700	3,841,202	4,624,856	5,273,755
Operating Grants/Contributions	159,437	298,397	239,432	2,076,224	170,275	162,720	528,505	494,320	49,777	77,610
Total Governmental Activities	4,443,612	4,623,909	4,642,642	6,489,881	4,803,717	4,180,350	2,475,154	4,487,876	4,847,073	5,521,453
Net (Expenses) Revenues	(5,383,044)	(6,286,417)	(5,625,787)	(3,814,925)	(5,455,436)	(6,652,115)	(6,000,566)	(4,665,203)	(6,691,589)	(6,442,841)
Governmental Activities										
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	7,454,940	7,592,796	7,681,121	7,821,849	7,340,691	7,507,688	7,698,509	7,764,644	7,930,772	8,337,114
Replacement Taxes	119,556	106,478	127,245	118,356	107,036	140,917	132,866	308,857	404,885	292,765
Interest	43,160	59,078	60,963	116,528	215,844	235,467	16,052	12,670	292,806	749,290
Miscellaneous	157,875	150,289	68,520	165,322	162,534	136,037	232,809	78,611	129,560	330,064
Total Governmental Activities	7,775,531	7,908,641	7,937,849	8,222,055	7,826,105	8,020,109	8,080,236	8,164,782	8,758,023	9,709,233
Changes in Net Position										
Governmental Activities	2,392,487	1,622,224	2,312,062	4,407,130	2,370,669	1,367,994	2,079,670	3,499,579	2,066,434	3,266,392

* Accrual Basis of Accounting
Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2024 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2024 (Unaudited)

	2015	2016	2017	2018
General Fund				
Nonspendable	\$ —	—	—	—
Restricted	63,951	64,108	58,247	60,362
Unassigned	959,652	954,896	1,011,293	1,072,239
Total General Fund	<u>1,023,603</u>	<u>1,019,004</u>	<u>1,069,540</u>	<u>1,132,601</u>
All Other Governmental Funds				
Nonspendable	56	2,529	3,652	7,060
Restricted	408,370	489,948	552,103	571,516
Committed	1,526,726	1,444,549	1,481,223	1,613,658
Assigned	5,448,848	5,067,435	6,059,572	4,634,537
Total All Other Governmental Funds	<u>7,384,000</u>	<u>7,004,461</u>	<u>8,096,550</u>	<u>6,826,771</u>
Total Governmental Funds	<u><u>8,407,603</u></u>	<u><u>8,023,465</u></u>	<u><u>9,166,090</u></u>	<u><u>7,959,372</u></u>

* Modified Accrual Basis of Accounting

Data Source: District Records

2019	2020	2021	2022	2023	2024
—	300	—	—	—	—
51,046	83,958	83,958	100,084	176,104	146,277
1,220,590	1,218,027	1,406,701	1,730,400	1,635,975	1,976,290
1,271,636	1,302,285	1,490,659	1,830,484	1,812,079	2,122,567
12,540	243	183	66	5,227	—
764,535	1,076,974	956,366	1,058,421	1,225,082	1,271,437
1,776,818	1,785,884	1,506,052	2,060,944	2,347,594	2,728,650
5,047,265	4,519,046	6,043,006	6,991,022	9,154,758	10,003,654
7,601,158	7,382,147	8,505,607	10,110,453	12,732,661	14,003,741
8,872,794	8,684,432	9,996,266	11,940,937	14,544,740	16,126,308

GENEVA PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2024 (Unaudited)

	2015	2016	2017	2018
Revenues				
Taxes	\$ 7,454,940	7,592,796	7,681,121	7,821,849
Intergovernmental	119,556	106,478	127,245	118,356
Grants and Contributions	159,437	298,397	239,432	395,588
Charges for Services	4,284,175	4,325,512	4,403,210	4,413,657
Interest	43,160	59,078	60,963	116,528
Miscellaneous	157,875	150,289	68,520	165,322
Total Revenues	12,219,143	12,532,550	12,580,491	13,031,300
Expenditures				
General Government	2,684,073	2,817,625	2,768,639	2,777,088
Recreation	4,589,693	4,713,606	4,769,265	4,735,128
Capital Outlay	1,952,317	1,601,424	1,640,307	2,849,785
Debt Service				
Principal Retirement	3,166,867	3,344,715	3,462,551	3,548,548
Interest and Fiscal Charges	560,535	452,426	392,880	327,469
Total Expenditures	12,953,485	12,929,796	13,033,642	14,238,018
Excess (Deficiency) of Revenues Over (Under) Expenditures	(734,342)	(397,246)	(453,151)	(1,206,718)
Other Financing Sources (Uses)				
Disposal of Capital Asset	31,871	13,108	32,931	—
Debt Issuance	9,364,960	—	1,562,845	—
Premium on Debt Issuance	141,629	—	—	—
Payment to Escrow Agent	(8,028,419)	—	—	—
Transfers In	933,394	696,000	743,713	799,653
Transfers Out	(933,394)	(696,000)	(743,713)	(799,653)
	1,510,041	13,108	1,595,776	—
Net Change in Fund Balances	775,699	(384,138)	1,142,625	(1,206,718)
Debt Service as a Percentage of Noncapital Expenditures	32.10%	31.13%	31.35%	35.66%

* Modified Accrual Basis of Accounting

Data Source: District Records

2019	2020	2021	2022	2023	2024
7,340,691	7,507,688	7,698,509	7,764,644	7,930,772	8,337,114
107,036	140,917	132,866	308,857	404,885	292,765
170,275	162,720	528,505	494,320	49,777	77,610
4,633,442	4,017,630	1,946,649	3,993,556	4,797,296	5,443,843
215,844	235,467	16,052	12,670	292,806	749,290
162,534	136,037	232,809	78,611	129,560	330,064
12,629,822	12,200,459	10,555,390	12,652,658	13,605,096	15,230,686
2,848,865	2,867,866	2,822,475	2,980,958	3,150,364	3,206,860
4,831,104	4,854,104	3,523,125	4,514,449	5,470,302	5,796,898
2,550,539	2,548,062	2,567,317	1,228,665	2,418,457	2,875,501
2,822,742	1,925,435	1,893,340	1,850,890	1,671,270	1,634,020
268,975	223,399	178,727	133,025	64,035	135,839
13,322,225	12,418,866	10,984,984	10,707,987	12,774,428	13,649,118
(692,403)	(218,407)	(429,594)	1,944,671	830,668	1,581,568
7,050	30,045	34,268	—	14,500	—
1,598,775	—	1,707,160	—	1,758,635	—
—	—	—	—	—	—
—	—	—	—	—	—
846,000	1,346,000	1,000,000	1,350,000	2,300,000	2,800,000
(846,000)	(1,346,000)	(1,000,000)	(1,350,000)	(2,300,000)	(2,800,000)
1,605,825	30,045	1,741,428	—	1,773,135	—
913,422	(188,362)	1,311,834	1,944,671	2,603,803	1,581,568
26.18%	19.10%	21.76%	19.07%	14.55%	13.95%

GENEVA PARK DISTRICT, ILLINOIS

**Equalized Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
April 30, 2024 (Unaudited)**

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Totals
2015	\$ 972,916,298	\$ 238,178,900	\$ 115,385,135	\$ 1,326,480,333
2016	977,586,904	243,393,435	112,858,930	1,333,839,269
2017	1,015,481,786	240,968,720	115,127,183	1,371,577,689
2018	1,089,001,160	253,940,564	119,339,631	1,462,281,355
2019	1,130,055,305	258,738,991	119,872,318	1,508,666,614
2020	1,173,320,071	269,197,719	123,869,685	1,566,387,475
2021	1,191,874,307	268,814,112	124,755,959	1,585,444,378
2022	1,216,779,158	266,086,776	130,679,595	1,613,545,529
2023	1,252,232,732	270,240,585	132,932,318	1,655,405,635
2024	1,309,691,256	281,051,735	142,782,986	1,733,525,977

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

Data Source: Kane County Collector

Railroad	Farms	Total Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
\$ 1,283,337	\$ 7,245,167	\$ 1,335,008,837	\$ 4,005,026,511	33.33	0.5595
1,403,751	7,187,252	1,342,430,272	4,027,290,816	33.33	0.5667
1,671,371	6,915,198	1,380,164,258	4,140,492,774	33.33	0.5599
1,698,183	7,284,710	1,471,264,248	4,413,792,744	33.33	0.5329
1,729,996	7,367,557	1,517,764,167	4,553,292,501	33.33	0.4852
1,853,124	7,590,057	1,575,830,656	4,727,491,968	33.33	0.4798
2,016,390	7,478,701	1,594,939,469	4,784,818,407	33.33	0.4837
2,098,452	7,726,030	1,623,370,011	4,870,110,033	33.33	0.4788
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

GENEVA PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years
April 30, 2024 (Unaudited)**

Name of District	Fiscal Year	2015	2016	2017	2018
	Levy Year	2013	2014	2015	2016
Geneva Park District					
General Fund		0.2589	0.2607	0.2597	0.2490
Special Revenue Funds		0.1825	0.1878	0.1837	0.1734
Bond and Interest Fund		0.1181	0.1182	0.1165	0.1105
Totals		<u>0.5595</u>	<u>0.5667</u>	<u>0.5599</u>	<u>0.5329</u>
Kane County		0.4622	0.4684	0.4479	0.4201
Kane County Forest Preserve		0.3038	0.3126	0.2944	0.2253
City of Batavia		0.7318	0.7153	0.6955	0.6970
City of Geneva		0.7262	0.7459	0.7479	0.7086
School District #304		6.4451	6.5805	6.4700	6.0756
Waubonsee Community College		0.5806	0.5954	0.5875	0.5607
Batavia Library		0.3761	0.3927	0.3854	0.3689
Geneva Library		0.3481	0.3540	0.3504	0.3341
Geneva Township		0.0504	0.0514	0.0511	0.0487
Geneva Township Road		0.0252	0.0257	0.0255	0.0243
Totals		<u>10.0495</u>	<u>10.2419</u>	<u>10.0556</u>	<u>9.4633</u>
Total Representative Tax Rate		<u>10.6090</u>	<u>10.8086</u>	<u>10.6155</u>	<u>9.9962</u>

Data Source: Kane County Collector

2019 2017	2020 2018	2021 2019	2022 2020	2023 2021	2024 2022
0.2488	0.2453	0.2490	0.2538	0.2521	0.2629
0.1828	0.1817	0.1817	0.1717	0.1722	0.1651
0.0536	0.0528	0.0530	0.0533	0.0526	0.0528
0.4852	0.4798	0.4837	0.4788	0.4769	0.4808
0.4025	0.3877	0.3739	0.3618	0.3521	0.3322
0.1658	0.1607	0.1549	0.1477	0.1435	0.1367
0.7428	0.7336	0.7390	0.7370	0.7389	0.7350
0.6054	0.5632	0.5669	0.5315	0.5093	0.5190
6.0381	5.9690	5.9941	6.0178	5.9764	5.9118
0.5533	0.5414	0.5377	0.4287	0.4709	0.4656
0.3701	0.4401	0.4387	0.4361	0.4385	0.4352
0.4362	0.4365	0.4389	0.4336	0.4310	0.4296
0.0486	0.0482	0.0485	0.0490	0.0490	0.0492
0.0249	0.0239	0.0241	0.0243	0.0243	0.0245
9.3877	9.3043	9.3167	9.1675	9.1339	9.0388
9.8729	9.7841	9.8004	9.6463	9.6108	9.5196

GENEVA PARK DISTRICT, ILLINOIS

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2024 (Unaudited)**

Taxpayer	Type of Business	2024				2015			
		Taxable Assessed		Percentage of Total District		Taxable Assessed		Percentage of Total District	
		Value	Rank	Value	Rank	Value	Rank	Value	Rank
LPF/Geneva Commons, LLP	Commercial	\$ 28,516,448	1	1.64%	1	\$ 34,415,407	1	2.58%	
Ashford at Geneva, LLC	Commercial	10,760,924	2	0.62%	2	7,074,417	5	0.53%	
Vista Investments Inc.	Industrial	10,631,677	3	0.61%	3	5,535,355	9	0.41%	
Delnor Community Hospital NM Real	Commercial	9,756,152	4	0.56%	4				
Dial Windmill, LLC	Commercial	9,479,883	5	0.54%	5				
Viking Partner Randall Square, LLC	Commercial	8,999,433	6	0.52%	6	8,130,796	3	0.61%	
Duke Realty Limited Partnership	Industrial	8,484,503	7	0.49%	7				
Holmstad Inc	Commercial	7,401,658	8	0.42%	8				
Lineage, IL	Industrial	7,355,270	9	0.42%	9	6,110,487	6	0.46%	
Delnor Community Hospital Systems	Health Care	6,417,087	10	0.37%	10				
In Retail Fund Randal Square LLC	Commercial					8,130,796	4	0.61%	
Aldi Inc	Industrial					5,801,760	8	0.43%	
Sfers Real Estate Corp KK	Commercial					5,979,791	7	0.45%	
Kir Batavia, LLC	Commercial					8,570,784	2	0.64%	
Walmart Real Estate Business Trust	Commercial					5,282,924	10	0.40%	
						<u>107,803,035</u>		<u>6.18%</u>	<u>7.12%</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, 2024 (Unaudited)**

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Tax Levy Years
April 30, 2024 (Unaudited)**

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Tax Extension Grand Total Fiscal Year
2015	2013	\$ 7,494,754	\$ 7,469,281
2016	2014	7,730,730	7,607,713
2017	2015	7,906,088	7,727,733
2018	2016	8,020,016	7,841,029
2019	2017	7,454,423	7,349,123
2020	2018	7,681,319	7,544,288
2021	2019	7,863,927	7,715,009
2022	2020	7,949,675	7,773,021
2023	2021	8,116,844	7,944,474
2024	2022	8,557,156	8,384,902

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	\$	7,454,941	99.81%
	N/A	N/A		7,592,807	99.80%
	N/A	N/A		7,681,147	99.40%
	N/A	N/A		7,821,849	99.76%
	N/A	N/A		7,340,691	99.89%
	N/A	N/A		7,507,688	99.51%
	N/A	N/A		7,698,509	99.79%
	N/A	N/A		7,764,655	99.89%
	N/A	N/A		7,930,772	99.83%
	N/A	N/A		8,337,114	99.43%

GENEVA PARK DISTRICT, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
April 30, 2024 (Unaudited)**

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Population	Per Capita
	General Obligation Bonds	Alternate Revenue Bonds	Installment Contracts				
2015	\$ 3,894,960	\$ 13,595,000	\$ 400,751	\$ 17,890,711	1.96%	31,374	\$ 570
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

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, 2024 (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
2015	\$ 17,489,960	\$ —	\$ 17,489,960	\$ 1,335,008,837	1.31%	31,374	\$ 557
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
2021	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

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, 2024 (Unaudited)**

Governmental Unit	Debt Gross Debt	*Percentage to Debt Applicable to District	District's Share of Overlapping Debt
Geneva Park District	\$ 2,364,615	100.00%	\$ 2,364,615
Schools			
Unit School District #101	29,632,781	9.08%	2,690,657
Unit School District #304	95,515,000	98.15%	93,747,973
Community College District #516	30,550,000	14.98%	4,576,390
Others			
Kane County	20,045,000	10.24%	2,052,608
Kane County Forest Preserve District	95,120,000	10.24%	9,740,288
Geneva Library	16,795,000	97.52%	16,378,484
City of Batavia	7,355,486	20.05%	1,474,775
City of Geneva	137,940	100.00%	137,940
Subtotal Overlapping Debt	295,151,207		130,799,115
Totals	297,515,822		133,163,730

*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, 2024 (Unaudited)

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
April 30, 2024 (Unaudited)**

	2015	2016	2017	2018
Equalized Assessed Valuation	\$ 1,335,008,837	1,342,430,272	1,380,164,258	1,471,264,248
Bonded Debt Limit - 2.875% of Assessed Value	38,381,504	38,594,870	39,679,722	42,298,847
Amount of Debt Applicable to Limit	3,894,960	2,375,840	2,377,845	792,535
Legal Debt Margin	34,486,544	36,219,030	37,301,877	41,506,312
Percentage of Legal Debt Margin to Bonded Debt Limit	89.85%	93.84%	94.01%	98.13%
Non-referendum legal debt limit - .575% of assessed value	7,676,301	7,718,974	7,935,944	8,459,769
Amount of Debt Applicable to Limit	1,529,960	770,840	1,562,845	792,535
Legal Debt Margin	6,146,341	6,948,134	6,373,099	7,667,234
Percentage of Legal Debt Margin to Bonded Debt Limit	80.07%	90.01%	80.31%	90.63%

Data Source: District Records

2019	2020	2021	2022	2023	2024
1,517,764,167	1,575,830,656	1,594,939,469	1,623,370,011	1,665,567,645	1,743,900,834
43,635,720	45,305,131	45,854,510	46,671,888	47,885,070	50,137,149
1,598,775	813,340	1,707,160	861,270	1,758,635	914,615
42,036,945	44,491,791	44,147,350	45,810,618	46,126,435	49,222,534
96.34%	98.20%	96.28%	98.15%	96.33%	98.18%
8,727,144	9,061,026	9,170,902	9,334,378	9,577,014	10,027,430
1,598,775	813,340	1,707,160	861,270	1,758,635	914,615
7,128,369	8,247,686	7,463,742	8,473,108	7,818,379	9,112,815
81.68%	91.02%	81.39%	90.77%	81.64%	90.88%

GENEVA PARK DISTRICT, ILLINOIS

**Demographic and Economic Statistics - Last Ten Fiscal Years
April 30, 2024 (Unaudited)**

Fiscal Year	Estimated Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2015	31,374	\$ 912,764,000	\$ 42,464	7.2%
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%

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2024 (Unaudited)**

Employer	2024			2015		
	Employees	Rank	Employees as a Percentage of Park District Population	Employees	Rank	Employees as a Percentage of Park District Population
Northwestern Medicine Delnor Community Hospital	1,600	1	5.16%	1,650	1	5.26%
Geneva School District 304	775	2	2.50%	654	3	2.08%
Hearthside Food Solutions	370	3	1.19%			
MSI Express	350	4	1.13%	200	9	0.64%
Clarios, LLC	320	5	1.03%	300	6	0.96%
Kane County (Departments in Geneva)	312	6	1.01%	1,260	2	4.02%
Burgess Norton Mfg. Co.	257	7	0.83%	300	5	0.96%
FONA International, Inc.	250	8	0.81%	250	8	0.80%
On-Cor	161	9	0.52%			
City of Geneva	155	10	0.50%			
Peacock Engineering Co.				600	4	1.91%
Houghton Mifflin				250	7	0.80%
Continental Envelope				125	10	0.40%
Totals	<u>4,550</u>		<u>14.68%</u>	<u>5,589</u>		<u>17.83%</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, 2024 (Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Full-Time Employees	41	41	41	41	41	41	41	41	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	391	392	392

Data Source: District Records

GENEVA PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2024 (Unaudited)**

See Following Page

GENEVA PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2024 (Unaudited)**

Function/Program	2015	2016	2017	2018
Recreation				
Participants in Recreation Programs	39,751	39,852	40,581	35,000
Visits to Fitness Centers	181,801	170,703	157,775	172,000
Mini-Golf Course Rounds	12,023	12,197	13,392	15,000
Attendance at Swimming Facilities	50,904	60,331	61,752	58,000

Data Source: District Records

2019	2020	2021	2022	2023	2024
40,000	39,000	11,000	25,000	29,000	40,000
185,000	164,500	67,700	110,000	140,000	158,000
19,000	23,000	13,000	18,000	18,000	16,000
58,000	59,500	16,000	52,000	58,000	64,000

GENEVA PARK DISTRICT, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
April 30, 2024 (Unaudited)**

Function/Program	2015	2016	2017
Recreation			
Parks Owned			
Total Acreage	661	661	661
Number of Parks	48	48	48
Parks Leased			
Total Acreage	48	48	48
Number of Parks	8	8	8
Facilities (Number)			
Tennis Courts	20	20	20
Ball Diamonds	37	37	37
Soccer Fields	20	20	20
Football Fields	2	2	2
Mini-Golf Course	1	1	1
Disc Golf Course	1	1	1
Swimming Facilities	2	2	2
Recreation Center	2	2	2
Jogging/Bike Trails	13	13	13
Playgrounds	42	42	42
Basketball Courts	15	15	15
Gymnasiums (Shared with Geneva School District)	2	2	2
Skate Parks	1	1	1
Picnic/Shade Shelters	28	28	28
Water Playground	1	1	1
Community Garden	1	1	1

Data Source: District Records and Geneva Public Library

2018	2019	2020	2021	2022	2023	2024
667	667	667	667	667	667	667
48	48	48	48	48	48	48
48	48	48	48	48	48	48
8	8	8	8	8	8	8
20	20	20	20	20	20	20
37	37	37	37	37	37	37
20	20	20	20	20	20	20
2	2	2	2	2	2	2
1	1	1	1	1	1	1
1	1	1	1	1	1	1
2	2	2	2	2	2	2
2	2	2	2	2	2	2
13	13	13	13	13	13	13
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
2	3	3	3	3	3	3
1	1	1	1	1	1	1



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

Memorandum

To: Geneva Park District Board of Commissioners
From: Elliott Bortner, Superintendent of Recreation
CC: Nicole Vickers, Executive Director
Date: September 16, 2024
RE: Safety Report

The following is an overview of safety related highlights during the timeframe of February 2024 – August 2024.

- 162 accident reports were filed for patrons
- 8 accident report was filed for employees
- 1 property damage reports were filed
- 3 vehicle accident reports were filed
- 55 certificates of insurance were collected and filed

Safety Highlights

- ADS tweaked a camera at Sunset to try to eliminate blurriness.
 - The new office construction at SPRC was completed and the office passed City inspection.
 - Radios were purchased for Kids Zone that tie into the School District radios as well as the Fire and Police Departments.
 - Storm system which spawned tornadoes in Geneva and Batavia February 27th knocked down two trees near the Wheeler playground and a limb onto the Wheeler Dr. entry. Damage was quickly cleaned up.
 - The wood deck on our flatbed truck was rotting so it was replaced.
 - Risers that can support the weight of multiple attendees were constructed for seating at PH38.
 - Tanya became certified to instruct 1st Aid and CPR.
 - Concrete work was completed on the pool decks to fix potential trip hazards.
 - Our Trades employees, Lauren and Josh, attended OSHA-10 training.
 - New water wheel at Stone Creek Mini-Golf was safely installed.
 - The old cover over the pit in the mechanical room at Sunset Pool was removed, a new custom made cover was made and installed, and "No Step" stickers to the new cover.
 - PDRMA chipper training was held at Wheeler April 18th.
 - Kelly took the free Water Safety for Parents and Caregivers course through American Red Cross.
 - New security cameras were installed at Stone Creek Mini-Golf.
 - The walking bridge and the railing over the creek at Hawks Hollow were anchored and secured.
 - Stainless steel circular plates were ordered to cover the holes where the water cannons were on the Sunset Pool deck. The covers were drilled, painted and screwed into place so they are flush.
 - Railings at River Park were secured.
 - The lifeguard staff successfully earned one 4-star audit and two 5-star audits
-

Safety Person of the Month

February	Keith Harvey
March	Bailee Arnold
April	Bri Carlson
May	Bailee Arnold
June	Chris McAdam
July	Leah Hurwitz
August	Kelly Wales, Brendan Lochbaum, Jason Black





Kids' Zone Before and After School Program School Year 2023-24 Board Report

Prepared by:
Kelly Wales, Recreation Supervisor

Overview/Background

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

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

School year 2023-24 marked Kids' Zone's 15th year. We ended the Kids' Zone year with 369 total participants in the program, which you can see in the table below.

Participation for Kids' Zone 2023-24 School Year

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

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

	FES	HSS	HES	MCS	WAS	WES
FT AM	0	0	0	2	0	0
PT AM	0	0	1	0	0	0
FT PM	29	33	40	39	21	35
PT PM	13	15	18	14	26	25
FT AM & PM	6	15	5	9	11	4
PT AM & PM	0	3	0	1	3	1
Total	48	66	64	65	61	65

Enrollment History

	FES	HSS	HES	MCS	WAS	WES	Total
FY17-18	55	59	61	75	68	70	388
FY18-19	58	71	61	78	73	74	415
FY19-20	66	68	72	73	68	72	419
FY20-21	28	37	21	48	26	51	211
FY21-22	37	53	43	59	49	70	311
FY22-23	50	62	62	62	58	71	365
FY23-24	48	66	64	65	61	65	369

Financial

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

	Total Revenue	Expenses	Capital Expenses	Total Profit	Profit %
FY17-18	\$898,429	\$624,907	\$530	\$273,521	30%
FY18-19	\$1,027,105	\$693,812	\$2,017	\$333,293	32%
FY19-20	\$759,461	\$685,817	\$1,814	\$73,644	9%
FY20-21	\$370,505	\$451,982	\$226	-\$81,477	0%
FY21-22	\$876,464	\$707,936	\$1,405	\$167,123	19%
FY22-23	\$1,052,232	\$822,863	\$1,425	\$227,944	22%
FY23-24	\$1,121,351	\$778,730	\$354	\$342,621	30%

Fees

A combination of factors, including uncertainty due to the Covid-19 pandemic, led staff to not raise fees between the 2020-21 school year and the 2021-22 school year. Going into the 2022-23 school year, staff raised fees by 7% and for the 2023-24 school year, staff raised fees by 5%.

Going into the 2024-25 school year, staff raised fees by 5% in an effort to cover rising expenses such as minimum wage and supply costs.

The prices below reflect program fees for local before and after school programs for the 2024-25 school year.

	Geneva Park District	Batavia Park District	Oswegoland Park District	St. Charles Park District
Registration fee	\$50	\$50	\$50 \$75 after July 1	\$50
Hours of Operation	AM- 6:30-8:00 PM- 2:15-6:00	AM- 6:30-8:45 PM- 3:30-6:30	AM- 6:30-8:30 PM- 3:30-6:15	AM- 7:00-8:50 PM- 3:25-6:00pm
	9 Monthly Payments	10 Monthly Payments	Pay per day*	10 Monthly Payments
Before (5 day)	\$216	\$319	\$544	\$279
Before (3 day)	\$143	\$215	\$345	\$204
After (5 day)	\$368	\$402	\$544	\$233
After (3 day)	\$256	\$278	\$345	\$176
B/A (5 day)	\$518	\$538	\$622	N/A
B/A (3 day)	\$336	\$382	\$394	N/A

*Price shown as monthly payments for comparison

Staffing

Recruiting, hiring, and retaining quality staff proved to be a challenge Kids' Zone faced at the start of the 2023-24 school year. As with many other industries, applications were slow to roll in as the program started in August. However, staffing improved by late September.

Note: staffing for this current school year 2024-25 has been the best we've seen since pre-covid!

Full-time recreation, parks, and administrative staff were relied on at the start of the school year to fill in the 2:00-3:15pm gap, until our high school staff were able to arrive at 3:15pm.

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

- Social media posts and boosted social media ads
- Banners, posters, and signs around town
- Visiting local high school Key Clubs
- Hosting job fairs
- NEW! Providing documentation for high school staff to adjust their school schedules to allow them to arrive to KZ at 2:00pm
- NEW! Attended high school schedule pick up days to speak with students that would be interested in working afterschool
- NEW! Creating a recruitment team that meets monthly to discuss efforts for recruiting and retaining staff members

Program Evaluation

Upon the completion of the school year, a final evaluation is distributed to the parents of the participants in the Kids' Zone program. The evaluations were circulated electronically with a return rate of 24%. The return rate is higher than last years, which is great! However, again this year we had noticed that parents communicated more often though email during the year instead of waiting for the survey at the end of the year. It was nice to be able to have feedback throughout the year so we could adjust as necessary in the moment of concerns and/or celebrate the kudos that were shared with us.

The surveys are an additional tool which assists staff in evaluating areas of the program that are excelling and areas which need attention and possible improvement.

The survey covers a wide variety of topics including safety, communication, quality, professionalism and overall satisfaction with the program. The overall top box score for the entire survey was 95%, with the highest top box scores seen in overall program satisfaction (95%) and safety (95%).

(For comparison, the overall top box score for last years survey was 94%.)

The information above is based on a rating scale of 1-5, strongly disagree to strongly agree. The following information is a summary of the comments sections of each topic.

The survey comments reflect overall high satisfaction with the Kids' Zone program. Parents consistently praised the staff for their professionalism, friendliness, and ability to create a fun and supportive environment for the children. Site Coordinators were highlighted for their exceptional contributions, and parents appreciated the strong communication, structured activities, and safe atmosphere provided by the program. Many parents noted that their children loved attending Kids' Zone, enjoying the variety of activities, outdoor play, and the opportunity to connect with friends. Although some concerns were raised, such as screen time management and handling of bullying incidents, the overall feedback emphasized the program's positive impact. The convenience, affordability, and flexibility of Kids' Zone were also key factors in parent satisfaction, and many expressed gratitude for the safe and enriching environment it offers their children.

Summary and Recommendations for FY23-24

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

- Develop a comprehensive parent orientation program for Kids' Zone families.
 - Completed Comprehensive Program Policies and Details for families. - C
 - Upload Program Policies and Details to ePACT for easy reference for families. - C
 - Parent Orientation – in person prior to school year one location for all families to attend. – I
- Increase program fees to accommodate rising costs of supplies and wages. - C
- Increase program miscellaneous fees such as: Schedule change fee, additional day fees, late pick up fees and cancellation fees to minimize excessive last-minute changes in the month of August and September. - O
- Provide bi-weekly communication with parents to better communicate program updates, upcoming opportunities, share photos and accomplishments throughout the program. - C
- Continue to collaborate with FVSRA to utilize their training services to continually educate our staff on best practices as it relates to inclusion. - O
- Create a policy/parent permission to allow children to use their computers during homework time. – C Adjusted our policy for the program instead of permission forms. |
 - NOTE: 2024-25 school year HSS, HES, and MCS schools have noted that children do not need their computers for homework assignments.
- Implement school-year long training, both virtually and in person, to ensure staff are continuing to develop their skills and understand program expectations. - O
- Work with School District to continue to implement iloveguys active intruder training and philosophy. - O
- Collaborate with our marketing team to update website, specifically creating easier access to our Day Off Fun Zone information. - C
- Update Behavior Reports to provide less room for interpretation of a situation. Use FVSRA behavior report as a sample to follow. - C
- Update site cell phones from flip phones to smart phones. - I
- Expand extra-curricular programming to include the Geneva History Museum. - I

Summary and Recommendations for FY24-25

- Develop a Comprehensive Parent Orientation Program for Kids' Zone Families
 - Completed: Comprehensive Program Policies and Details for families.
 - Uploaded Program Policies and Details to ePACT for easy access by families.
 - Parent Orientation:
 - Host an in-person orientation prior to the school year for all families at one location.
 - Attend Kindergarten Welcome events at each school to connect with new families joining the program.
 - Offer a "Back to School Night" where parents can attend Kids' Zone with their children to experience the program firsthand.
- Increase Program Fees
 - Review and adjust overall program fees.
 - Increase fees due to rising costs of minimum wage and supply costs.
 - Implement increases in miscellaneous fees such as schedule change fees, additional day fees, late pick-up fees, and cancellation fees.
- Continue Collaboration with FVSRA
 - Utilize FVSRA training services to educate staff on best practices related to inclusion.
 - Offer ongoing training opportunities throughout the year, both virtually and in person, to help staff continually develop their skills and meet program expectations.

- Staffing
 - Research adding an additional IMRF position to assist with behaviors program-wide.
 - Work with Geneva High School to bring back a work/study program between the high school and Kids' Zone.
 - Continue offering job fairs throughout the year to promote the benefits of working in our program and to assist in achieving our 1:10 ratio at the start of KZ, 2:15pm.
- Enhance Safety Protocols
 - Continue working with the school district to implement the "I Love U Guys" active intruder training and philosophy.
 - Participate in school safety drills, including lockdown procedures and fire drills.
 - attended Heartland's lockdown and evacuation drills.
 - attended Williamsburg fire drill.
 - Scheduled to attend Harrison's lockdown and evacuation drills.
 - Purchased 2-way radios that connect into the school system.
- Improve Communication and Marketing
 - Collaborate with the marketing team to create a schedule of communication for yearly communications.
 - Use Microsoft Sway to create a user-friendly digital newsletter for parents that can be easily accessed.
- Align Code of Conduct with School District
 - Update the program's code of conduct to align with the school district's guidelines.
 - Meet with school principals to ensure we have the most up-to-date rules on playground behavior, bathroom etiquette, cafeteria expectations, and the school's behavior matrix/student expectations.
 - Met with Harrison, Heartland and Mill Creek Principals.
- Behavior Reports
 - Updated behavior reports to reduce ambiguity in incident interpretation, using FVSRA's behavior report as a guide.
- Technology Improvements
 - Upgrade site cell phones from flip phones to smartphones.
 - Research park district internet connections or hotspots for Kids' Zone access (ePACT check-in/out).
- Expand Extracurricular Programming
 - Partner with the Geneva History Museum.
 - Collaborate with various instructors to offer additional programs for Kids' Zone participants who are unable to attend activities at park district locations.