



Sycamore

PARK DISTRICT

Established 1923

940 East State Street
Sycamore, IL 60178
email: info@sycamoreparkdistrict.com

(TEL) 815/895-3365
(FAX) 815/895-3503
www.sycamoreparkdistrict.com

Sycamore Park District

Regular Board Meeting

March 26, 2013

7:00 pm

Board Room-Administrative Office

940 East State Street

AGENDA

NOTE: This time is one hour later than usual due to the Community Expo

CALL TO ORDER (Roll Call Vote)

PUBLIC HEARING ON FY 2013 BUDGET AND APPROPRIATION ORDINANCE 02-2013

(Roll Call Vote to Close the Hearing)

APPROVAL OF REGULAR AND CONSENT AGENDA (Voice Vote)

APPROVAL OF MINUTES:

3. Regular Meeting – February 26, 2013 (Voice Vote)
- Executive Session Minutes – February 26, 2013
- (APPROVE TO REMAIN CONFIDENTIAL – VOICE VOTE)

PUBLIC INPUT

APPROVAL OF MONTHLY CLAIMS:

7. Claims Paid Since Board Meeting (Roll Call Vote)
13. Claims Presented (Roll Call Vote)

CONSENT AGENDA:

31. Superintendent of Finance Monthly Report
35. Budget Report/Monthly Cash Flow Monthly Report
49. Superintendent of Golf Operations Monthly Report
51. Superintendent of Parks and Facilities Monthly Report
55. Superintendent of Recreation Monthly Report
59. Executive Director Monthly Report

“Sycamore Park District - we put the MORE in Sycamore”
“Sycamore Park District is an equal opportunity provider and employer”

Board of Commissioners Meeting

March 26, 2013

PG 2

CORRESPONDENCE-

- 63. Genoa Area Chamber of Commerce
- 65. Family Service Agency
- 67. St. Marys

POSITIVE FEEDBACK/REPORTS

DEPARTMENT PRESENTATIONS: New, Added and Expanded Programming: Bart

OLD BUSINESS:

- 69. FY 2013 Budget and Appropriation Ordinance 02-2013 – Jackie
(Roll Call Vote)
- 81. Community Center Lease: Authorization to Exercise Option for
Coming Year – Bart (Roll Call Vote)
- 83. Quarterly Capital Funds Update – Jackie

NEW BUSINESS:

- 85. OMA Requirement For Training Of Elected Officials – Dan
- 87. Quarterly Review of Short-Term Plan Goal & Objective Progress
- 109. Annual Audit: First Review – Jackie
- 201. Consideration of Bids on Old Mill Parking and Tennis Courts – Dan
(Roll Call Vote)
- 205. Future Study Sessions - Dan

PUBLIC INPUT

EXECUTIVE SESSION (Roll Call Vote):

In accordance with 5 ILCS, Par. 120/2c, I move that the Board may convene in Executive Session to discuss items allowed by the Open Meeting s Act.

ADJOURNMENT (Voice Vote)

**Minutes of the Regular Meeting of the Board of Commissioners
Sycamore Park District
Tuesday, February 26, 2013**

Vice President Schulz called the meeting to order at 6:03 p.m. The roll was called with Commissioners Kroeger, Tucker and Schulz present. Commissioner Graves and Strack were absent. Staff members present were Bart Desch, Jeff Donahoe, Jeanette Freeman, Dan Gibble, Jackie Hienbuecher and Kirk Lundbeck.

Guests at the Board meeting were:
Greg Martin, CWSPT

**Regular and Consent Agenda Approval –
Motion**

Commissioner Tucker moved to approve the Regular and Consent Agenda.
Commissioner Kroeger seconded the Motion.

Voice Vote

Vice President Schulz called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 3-0. Commissioner Graves and Strack were absent.

**Approval of Minutes –
Motion**

Commissioner Kroeger moved to approve the January 22, 2013 Regular Meeting Minutes. Commissioner Tucker seconded the Motion.

Voice Vote

Vice President Schulz called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 3-0. Commissioner Graves and Strack were absent.

Petition and Public Comment

**Claims and Accounts Approval
Motion**

Commissioner Tucker moved to approve and pay the bills in the amount of \$86,312.79.
Commissioner Kroeger seconded the Motion.

Roll Call

Vice President Schulz called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 3-0. Commissioner Graves and Strack were absent.

Correspondence-

Sycamore Chamber

Positive Feedback/Reports

- Commissioner Tucker noted the Golf Ladies loved the Clubhouse and they can't wait to see the Pro Shop.
- Commissioner Schulz noted she attended the Sycamore Girls Softball meeting. She felt Director Gibble and Supt. Desch handled the meeting very well.
- Director Gibble noted that when information comes from someone that lives nearby and in town for a long time it adds a lot of weight to the wrong perceptions. He and Supt. Desch appreciated Commissioners Schulz and Graves being there.

Department Presentations

Superintendent of Finance Jackie Hienbuecher – Supt. Hienbuecher gave a packet to the Board. The packet included what she sees in the audit and what questions she has to answer at audit time. The process starts in November with a planning meeting with the Fred Lance of Sikich and Director Gibble. The auditors are trying to get an idea of what changes were made during the year in the pre planning meeting. The auditor was glad to hear that the District is addressing and controlling inventory. The clear plan for the repayment of the debt for the Golf Course was also discussed. Any GASB pronouncements were also discussed. After the planning meeting, then they come out for preliminary field work. She is able to email a lot of the information to the auditors for this field work. In February the final field work is done on site. She will get a rough draft of the audit and then have the final numbers before the March meeting. Fred Lance of Sikich will present to the Board in April. Commissioner Kroeger asked if the District changes auditors. Director Gibble noted the District lawyers recommend rotating sometimes. Supt. Hienbuecher noted if the Board is considering changing, would need to look early in the year to enable getting someone ready for the next year.

Old Business –

Update on Short List of Topics for CAC – Director Gibble noted there had been a discussion with the Board where they ranked the items that the CAC recommended. The Museum is number one at this point. CAC Chair Scott Buzzard will take the three items and email to all the CAC. They will have a final decision at the next CAC meeting. They would like to address at least two items throughout the year. They will also decide how they want to tackle – sub committees or committee of the whole.

Update on Progress of CWSPT – CAC Greg Martin noted that Director Gibble gave a presentation on the financial situation of the District. Director Gibble noted that they talked about what was discussed at the prior months meeting. They talked about the pool and community center. CAC Martin noted the meeting was at the Community Center and they took a tour of the building. He noted our Community Center is bursting at the seams and- the space is inadequate. Director Gibble noted the next meeting on March 7th will be at the Operations building. There was more general discussion on a Community Center.

Update on MOU's - Supt. of Recreation Desch noted he has three of the five MOU's signed – Baseball, Girls Softball and Kishwaukee Storm. He will be talking to AYSO and KYFL on their MOU's. Director Gibble gave kudos to Supt. Desch on getting these signed.

Final Review and Adoption of Executive Summary – Director Gibble noted the Board was given a draft of this last month. This is the final version and would like approval from the Board. This will be put on the website and additional copies will be made. The Board applauded this and think it is amazing. Director Gibble asked that these be turned in at the end of the year to be updated.

Motion

Commissioner Tucker moved to approve and adopt the Executive Summary.
Commissioner Kroeger seconded the Motion.

Voice Vote

Vice President Schulz called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 3-0. Commissioner Graves and Strack were absent.

New Business

Review of Action Statement for Short Term Plan – Director Gibble informed the Board they are making headway on the action statements and some are complete. Quarterly he will give the Board status reports on the objectives. He noted he would like to schedule a few study sessions to work with the Board in setting some action statements to address certain goals.

Budget and Appropriation Ordinance - Supt. Hienbuecher noted she had given the Board a draft of the Budget and Appropriation Ordinance. It has to be made available 30 days prior to the final approval. The final will be approved at the March meeting. The fund balance is unaudited figures and will be final after the audit is finished. This has to be published in the paper seven days before the March hearing.

Future Study Sessions – There was discussion on dates for the first study session. The Board members present suggested March 12th at 6:00 p.m. or March 14th. Director Gibble will email Commissioner Strack and Graves to see what their choices will be and then decide on the date.

Petition and Public Comment – None

Commissioner Graves arrived at this time.

Adjournment

Motion

The Board adjourned the Regular Session to go into Executive Session at 6:45 p.m. on a motion made by Commissioner Tucker for the reasons listed below. The motion was seconded by Commissioner Kroeger.

Voice Vote

Vice President Schulz called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0.

#1 The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.

The Board convened to Executive Session at 6:56 p.m. The roll was called with Commissioners Graves, Kroeger, Tucker and Schulz present along with Director Gibble, Supt. of Finance Hienbuecher and Recording Secretary Freeman.

Motion

The Board adjourned the Executive Session at 7:25 p.m. and reconvened to Regular Session on a motion made by Commissioner Graves. The motion was seconded by Commissioner Tucker.

Voice Vote

Vice President Schulz called for a voice vote to approve the motion. All Commissioners present voted Aye. Motion carried 4-0.

Motion

The Board adjourned the Regular Session at 7:25 p.m. on a motion made by Commissioner Tucker. The motion was seconded by Commissioner Kroeger.

Voice Vote

Vice President Schulz called for a voice vote to approve the motion. All Commissioners present voted Aye. Motion carried 4-0.

Respectfully Submitted,



Jeanette Freeman
Recording Secretary
Sycamore Park District

DATE: 03/19/2013
 TIME: 09:54:27
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SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

PAGE: 1

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FROM 02/22/2013 TO 03/18/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
BJS		BJ'S DECORATING							
	138207	01 PRO SHOP FLOORING REPAIR	701000207003	02/15/13		51562	03/04/13	269.00	269.00
	4809140-1ST	INSTALL		03/15/13		51587	03/15/13	900.00	900.00
		01 CH SHADES - 1ST INSTALL	701000207003					900.00	900.00
BLUE		BLUE CROSS/BLUE SHIELD OF ILL						VENDOR TOTAL:	1,169.00
	030113	01 HEALTH INSURANCE PREMIUM	101000106801	02/26/13		51560	02/26/13	14,828.30	14,828.30
		02 HEALTH INSURANCE PREMIUM	101500106801					3,229.58	3,229.58
		03 HEALTH INSURANCE PREMIUM	504100106801					506.50	506.50
		04 HEALTH INSURANCE PREMIUM	504000106801					2,902.89	2,902.89
		05 HEALTH INSURANCE PREMIUM	201000106801					1,604.80	1,604.80
		06 HEALTH INSURANCE PREMIUM	202100106801					2,075.81	2,075.81
								4,508.72	4,508.72
CHARITEE		CHARITEE GOLF LLC						VENDOR TOTAL:	14,828.30
	751	01 CHARITEE TICKETS	501000002101	12/27/12		51575	03/07/13	547.28	547.28
		02 GIFT CERTS	501000001100					984.00	984.00
		03 DRINK TICKETS	301000001100					-193.64	-193.64
		04 DONATION	101000001100					-172.95	-172.95
								-70.13	-70.13
CITY2		CITY OF SYCAMORE						VENDOR TOTAL:	547.28
	1020502000-021513	01 WATER/SEWER-CC	207500096704	02/28/13		51563	03/04/13	38.62	38.62
	127100000021113	01 WATER/SEWER-MAINT	101500096704	02/28/13		51585	03/15/13	56.37	56.37
CONST		CONSTELLATION NEWENERGY						VENDOR TOTAL:	94.99
	0008986387	01 BASEBALL CONCESSIONS	303300096702	02/12/13		51564	03/04/13	670.19	670.19
		02 POOL	518100096702					36.12	36.12
		03 ADMINISTRATION	101000096702					308.96	308.96
		04 ADMINISTRATION	201000096702					162.55	162.55
								162.56	162.56
	0008986387-2ND			02/12/13		51565	03/04/13	895.09	895.09

DATE: 03/19/2013
 TIME: 09:54:27
 ID: AP45000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

Interim

FROM 02/22/2013 TO 03/18/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
0008986387-2ND		01 MAINTENANCE	1015000096702	02/12/13		51565	03/04/13	895.09	895.09
		02 MAINTENANCE	5041000096702						17.80
		03 CART BLDG	5040000096702						17.80
		04 CLUBHOUSE	3030000096702						720.15
		05 PROSHOP	5040000096702						69.67
									69.67
									VENDOR TOTAL: 1,565.28
DIREC									
19822298558		01 SATELLITE - COMM CTR	2075000096705	02/17/13		51557	02/22/13	94.99	94.99
									94.99
									VENDOR TOTAL: 94.99
ELM REX		ELM REX, SARAH							
1003 - MARCH 2		01 MARKETING & WEB MAINT	2010000036130	03/02/13		51566	03/04/13	125.00	125.00
									125.00
									VENDOR TOTAL: 125.00
KOHL		KOHLER, JIM							
030813		01 DJ FEE	205120036216	02/27/13		51567	03/04/13	250.00	250.00
									250.00
									VENDOR TOTAL: 250.00
PEKIN		PEKIN INSURANCE							
030113		01 DENTAL INSURANCE PREMIUM	101000106801	02/26/13		51561	02/26/13	1,283.03	1,283.03
		02 DENTAL INSURANCE PREMIUM	101500106801						275.88
		03 DENTAL INSURANCE PREMIUM	504100106801						50.79
		04 DENTAL INSURANCE PREMIUM	504000106801						247.14
		05 DENTAL INSURANCE PREMIUM	201000106801						144.11
		06 DENTAL INSURANCE PREMIUM	202100106801						163.00
									402.11
									VENDOR TOTAL: 1,283.03
T0000202		PIVONKA, CATHY							
031113		01 REIMBURSEMENT	205660186216	03/11/13		51576	03/12/13	239.98	239.98
									239.98
									VENDOR TOTAL: 239.98
T0000230		FREEMAN, JEANETTE							
031113				03/11/13		51577	03/12/13	502.00	502.00

DATE: 03/19/2013
 TIME: 09:54:27
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SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

PAGE: 3

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FROM 02/22/2013 TO 03/18/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
	031113	01 REIMBURSEMENT	1010000106803	03/11/13		51577	03/12/13	502.00	502.00
		02 REIMBURSEMENT	2010000106803						376.50
									125.50
T0000531	WHITE, LISA							VENDOR TOTAL:	502.00
	022713	01 MILEAGE	201000046211	02/27/13		51568	03/04/13	32.77	32.77
	030713	01 PRIZE MONEY-CO REC LEAGUE	205490026217	03/07/13		51578	03/12/13	175.00	175.00
								VENDOR TOTAL:	175.00
T0000580	GIBBLE, DANIEL							VENDOR TOTAL:	207.77
	031513	01 REIMBURSEMENT-FILING FEE	101000036120	03/15/13		51588	03/15/13	70.00	70.00
								VENDOR TOTAL:	70.00
TITL		TITLEIST DRAWER CS						VENDOR TOTAL:	70.00
	1317054	01 HARTS FOR STOCK	501000001301	02/19/13		51579	03/13/13	152.40	152.40
	1320502	01 BAGS FOR STOCK	501000001304	02/20/13		51580	03/13/13	781.52	781.52
	1330153	01 CLUBS-SPECIAL ORDER	501000001302	02/25/13		51581	03/13/13	529.52	529.52
	1330154	01 CLUBS-SPECIAL ORDER	501000001302	02/25/13		51582	03/13/13	350.90	350.90
UNIT2		UNITED STATES POSTAL SERVICE						VENDOR TOTAL:	1,814.34
	031313	01 POSTAGE FOR NEWSLETTER	101000046214	03/13/13		51583	03/13/13	800.00	800.00
	031313-2ND	01 POSTAGE FOR NEWSLETTER	101000046214	03/13/13		51584	03/13/13	800.00	800.00
								VENDOR TOTAL:	1,600.00

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SYCAMORE PARK DISTRICT
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FROM 02/22/2013 TO 03/18/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
VISACA		VISA CARDMEMBER SERVICE							
020413-1ST	01	CONF HOTEL/PARKING/FOOD	101000046207	02/04/13		51569	03/04/13	900.00	900.00
020413-2ND	01	CONF HOTEL/PARKING/FOOD	101000046207	02/04/13		51570	03/04/13	862.27	862.27
	02	CONSTANT CONTACT	101000046206						316.77
	03	CONSTANT CONTACT	201000046206						16.62
	04	COFFEE STAND	303000066400						16.63
	05	IPASS	101000046211						97.25
	06	IPASS	201000046211						20.00
	07	BRIDAL EXPO	303500076500						20.00
020413-3RD	01	FOOD FOR MEETINGS	101000046212	02/04/13		51571	03/04/13	654.83	654.83
	02	FOOD FOR MEETINGS	201000046212						45.49
	03	CONFERENCE DINNER	101000046211						45.50
	04	CONFERENCE DINNER	201000046211						187.80
	05	CONF HOTEL/PARKING/FOOD	101000046207						187.80
									188.24
020413-4TH	01	FORE MARKETING	101000046206	02/04/13		51572	03/04/13	491.99	491.99
	02	CONF HOTEL/PARKING/FOOD	101000046207						199.00
									292.99
020413-5TH	01	AIR HOSES/ANTISEIZE/GASKETS	101500056307	02/04/13		51573	03/04/13	971.82	971.82
	02	AIR HOSES/ANTISEIZE/GASKETS	202100056307						47.96
	03	VEHICLE MAINTENANCE SUPPLIES	101500066402						47.95
	04	VEHICLE MAINTENANCE SUPPLIES	202100066402						42.98
	05	OIL DRY	202100076500						57.81
	06	BATTERY/BOLTS	504100066402						14.00
	07	LIGHTS-MOWER	504100066403						43.79
	08	SHOP VISE	101500076500						15.98
	09	CONF COSTS	101500046207						119.99
	10	CONF COSTS	202100046207						86.71
	11	IL TURF FOUNDATION	101000046204						369.65
									125.00
020413-6TH	01	CONF HOTEL/PARKING/FOOD	101000046207	02/04/13		51574	03/04/13	914.04	914.04
	02	CONF HOTEL/PARKING/FOOD	201000046207						272.36
	03	COMMUNITY EXPO	101000046214						556.68
	04	COMMUNITY EXPO	201000046214						42.50
									42.50

VENDOR TOTAL: 4,794.95

WALM WALMART COMMUNITY

21613

51586 03/15/13 197.37

197.37

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SYCAMORE PARK DISTRICT
PAID INVOICE LISTING

PAGE: 5

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FROM 02/22/2013 TO 03/18/2013

VENDOR # INVOICE # ITEM DESCRIPTION ACCOUNT NUMBER INV. DATE P.O. NUM CHECK # CHK DATE CHECK AMT INVOICE AMT/
ITEM AMT

21613 01 OFFICE SUPPLIES 207500046200 02/16/13 51586 03/15/13 197.37 197.37
02 FOOD FOR DADDY DAUGHTER DANCE 206095036216 19.77
03 FLOOR CLEANER, DISH DETERGENT 303000076551 88.61
04 GARBAGE BAGS 2075000076510 5.92
05 SUPPLIES-DADDY DAUGHTER DANCE 206095036216 19.94 63.13

VENDOR TOTAL: 197.37
TOTAL --- ALL INVOICES: 29,384.28

DATE: 03/20/2013
TIME: 15:29:06
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* Next month
Report will be
back to other
format

SYCAMORE PARK DISTRICT
PAID INVOICE LISTING

New Bills

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
AFLAC	AFLAC								
	855442	01 EMPL PREMIUM	101000002006	03/12/13		51597	03/20/13	372.50	372.50
		02 EMPL PREMIUM	101000002007						18.48
									354.02
								VENDOR TOTAL:	372.50
ANCEL		ANCEL, GLINK - LAW OFFICES OF							
	33638	01 CORPORATE MATTERS	101000036120	03/08/13		51598	03/20/13	697.50	697.50
									697.50
								VENDOR TOTAL:	697.50
ATR&T1		A T & T							
	0532794887001-022813	01 DSL-CC	207500096700	02/28/13		51599	03/20/13	50.21	50.21
									50.21
								VENDOR TOTAL:	50.21
ATR&T2		A T & T							
	0301118609001-030613	01 COMMUNITY CENTER	207500096700	03/06/13		51600	03/20/13	78.60	78.60
		02 ADMINISTRATION	101000096700						42.16
		03 ADMINISTRATION	201000096700						16.35
		04 ADMINISTRATION-FAX	101000096700						16.36
		05 ADMINISTRATION-FAX	201000096700						1.87
									1.86
								VENDOR TOTAL:	78.60
AUTO		AUTO-OWNERS INSURANCE CO.							
	4100518226-2013	01 FLOOD INS RENEWAL	231000106806	02/03/13		51601	03/20/13	1,283.00	1,283.00
									1,283.00
								VENDOR TOTAL:	1,283.00
BANN		BANNER UP SIGNS							
	55790	01 SPD SIGN FOR DISPLAY BOARD	101000046214	03/12/13		51602	03/20/13	18.00	18.00
		02 SPD SIGN FOR DISPLAY BOARD	201000046214						9.00
									9.00
								VENDOR TOTAL:	18.00
BARN		BARNES GROUP							
	5244726001	01 SHOP NUTS & BOLTS CLAMPS	202100076511	02/13/13		51603	03/20/13	120.45	120.45
									120.45
								VENDOR TOTAL:	120.45

DATE: 03/20/2013
 TIME: 15:29:06
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SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
BOBJO	BOB-JO CYCLE CO.								
	135321	01 PLOW PARTS	101500066403	03/07/13		51604	03/20/13	39.05	39.05
									39.05
									VENDOR TOTAL: 39.05
BOCKY	BOCKYN, LLC								
	1277	01 SOFTWARE MAINT - MAR	101000046200	02/05/13		51605	03/20/13	300.00	300.00
		02 SOFTWARE MAINT - MAR	201000046200						150.00
									150.00
									VENDOR TOTAL: 300.00
BSN	BSN SPORTS								
	95203032	01 CHALK COVER	202100076536	03/04/13		51606	03/20/13	30.00	30.00
									30.00
									VENDOR TOTAL: 30.00
BURRI	BURRIS EQUIPMENT CO.								
	PS75235	01 HEAT SENSOR TAB - 9016 MOWER	504100066403	02/21/13		51607	03/20/13	980.80	43.83
									43.83
	PS75550	01 PARTS -JACOBSEN MOWERS	504100066403	03/08/13		51607	03/20/13	980.80	454.38
		02 PARTS -JACOBSEN MOWERS	101500066403						151.46
		03 PARTS -JACOBSEN MOWERS	202100066403						151.46
									151.46
	PS75658	01 PARTS-LARGE MOWERS	202100066403	03/12/13		51607	03/20/13	980.80	482.59
		02 PARTS-LARGE MOWERS	101500066403						160.96
		03 PARTS-LARGE MOWERS	504100066403						160.96
									160.67
									VENDOR TOTAL: 980.80
C&L	C & L PROPERTIES, L.L.C.								
	APRIL LEASE								
		01 APRIL COMM CTR LEASE	207500116853	03/14/13		51608	03/20/13	4,833.00	4,833.00
									4,833.00
									VENDOR TOTAL: 4,833.00
CARQ	CARQUEST AUTO PARTS								
	2454-237434								
		01 RELAY ACCES-935 BLOWER	101500066403	02/01/13		51611	03/20/13	444.51	17.26
									17.26
	2454-237595					51611	03/20/13	444.51	11.00

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
CINTA		CINTAS CORPORATION #355							
355506473		01 RAG & RUG SERVICE	101500056301	02/21/13		51613	03/20/13	120.76	31.19
		02 RAG & RUG SERVICE	504100056301						12.21
		03 RAG & RUG SERVICE	504000056301						12.21
		04 RAG & RUG SERVICE	201000056301						1.16
		05 RAG & RUG SERVICE	101000056301						1.24
									4.37
355509313		01 RAG & RUG SERVICE	101500056301	02/28/13		51613	03/20/13	120.76	31.19
		02 RAG & RUG SERVICE	504100056301						12.21
		03 RAG & RUG SERVICE	504000056301						12.21
		04 RAG & RUG SERVICE	201000056301						1.16
		05 RAG & RUG SERVICE	101000056301						1.24
									4.37
355512173		01 RAG & RUG SERVICE	101500056301	03/07/13		51613	03/20/13	120.76	31.19
		02 RAG & RUG SERVICE	504100056301						12.21
		03 RAG & RUG SERVICE	504000056301						12.21
		04 RAG & RUG SERVICE	201000056301						1.16
		05 RAG & RUG SERVICE	101000056301						1.24
									4.37
355515039		01 RAG & RUG SERVICE	101500056301	03/14/13		51613	03/20/13	120.76	27.19
		02 RAG & RUG SERVICE	504100056301						10.10
		03 RAG & RUG SERVICE	504000056301						10.09
		04 RAG & RUG SERVICE	201000056301						1.20
		05 RAG & RUG SERVICE	101000056301						1.28
									4.52
CINTA2		CINTAS PAS LOCKBOX 636525							VENDOR TOTAL: 120.76
8400279815		01 FIRST AID REFILL - SHOP	101500056300	03/08/13		51614	03/20/13	11.54	11.54
CINTA3		CINTAS FIRE PROTECTION							VENDOR TOTAL: 11.54
F9400038554		01 MUSEUM-EXT INSPECTION	202500056300	02/18/13		51615	03/20/13	71.60	71.60
									71.60
CSR		CSR BOBCAT EQUIPMENT CO.							VENDOR TOTAL: 71.60
110170				02/19/13		51616	03/20/13	69.92	69.92

DATE: 03/20/2013
 TIME: 15:29:06
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
	110170	01 CAP & PLUG - HR9016	101500066403	02/19/13		51616	03/20/13	69.92	69.92
									69.92
DEKAK		DEKALB IRON & METAL CO.							69.92
	177982	01 STEEL STRIP-MOWER DECKS	101500066403	02/19/13		51617	03/20/13	205.49	90.83
									90.83
	178368	01 CR ROUND-MOWER	504100066403	03/12/13		51617	03/20/13	205.49	114.66
									114.66
DEKAM		DEKALB MECHANICAL INC							205.49
	8676	01 CH REGISTERS	701000207003	02/21/13		51618	03/20/13	556.50	556.50
									556.50
DIAM		DIAMOND TOUR GOLF							556.50
	0337756-IN	01 GRIPS-SPECIAL ORDER	501000001303	03/14/13		51619	03/20/13	86.09	86.09
									86.09
DIGG		DIGGING RECORDS, INC.							86.09
	022613	01 SUMMER CONCERT-DEPOSIT	206194006128	02/26/13		51620	03/20/13	200.00	200.00
									200.00
DYNAMIC		DYNAMIC BRANDS							200.00
	823395	01 CARTS FOR STOCK	501000001306	02/20/13		51621	03/20/13	808.75	684.75
		02 BAGS FOR STOCK	501000001304						385.37
									299.38
	823396	01 STAND BAGS	501000001304	02/20/13		51621	03/20/13	808.75	124.00
									124.00
ECO		ECOWATER SYSTEMS, INC.							808.75
	030213			03/02/13		51622	03/20/13	13.00	13.00

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
030213		01 SALT	101000056300	03/02/13		51622	03/20/13	13.00	13.00
		02 SALT	201000056300						6.50
									6.50
									VENDOR TOTAL: 13.00
ENGIN		ENGINEERING RESOURCE ASSOC							
120905.04		01 OLD MILL/SYC PARK	101000036125	02/15/13		51623	03/20/13	9,483.40	5,153.75
		02 OLD MILL/SYC PARK	201000036125						2,576.87
									2,576.88
121115.01		01 GOLF COURSE PARKING LOT	251000066406	01/10/13		51623	03/20/13	9,483.40	2,735.00
									2,735.00
121115.02		01 GOLF PARKING LOT	251000066406	02/15/13		51623	03/20/13	9,483.40	1,594.65
									1,594.65
									VENDOR TOTAL: 9,483.40
ENVIR		ENVIRONMENTAL SERVICES							
03432013		01 PEST CONTROL	101000056300	03/01/13		51624	03/20/13	35.00	35.00
		02 PEST CONTROL	201000056300						17.50
									17.50
									VENDOR TOTAL: 35.00
EUCL		EUCLID BEVERAGE LTD.							
2355302936		01 KEG BEER	303000086634	03/08/13		51625	03/20/13	185.00	185.00
		02 KEG RETURN	303000086634						242.00
		03 DELIVERY CHARGE	303000086634						-60.00
									3.00
									VENDOR TOTAL: 185.00
FOOT		FOOTJOY							
4787708		01 SHOES FOR STOCK	501000001305	02/12/13		51626	03/20/13	1,705.73	1,528.82
		02 GLOVES FOR STOCK	501000001306						1,082.10
									446.72
4809885		01 SPECIAL ORDER SHOES	501000001305	02/25/13		51626	03/20/13	1,705.73	86.51
									86.51
4815745		01 SPECIAL ORDER SHOES	501000001305	02/27/13		51626	03/20/13	1,705.73	90.40
									90.40
									VENDOR TOTAL: 1,705.73

DATE: 03/20/2013
 TIME: 15:29:06
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
FOX1	749164	01 ANNUAL MONITORING-SHOP	101500056300	02/22/13		51627	03/20/13	283.20	283.20
								283.20	283.20
FRONTIER	022813	01 COMMUNITY CENTER	207500096700	02/28/13		51628	03/20/13	1,468.40	1,468.40
		02 MAINT BLDG	101500096700					338.23	338.23
		03 MAINT BLDG	504100096700					196.18	196.18
		04 POOL	518000096700					39.34	39.34
		05 ADMINISTRATION	101000096700					312.03	312.03
		06 ADMINISTRATION	201000096700					312.02	312.02
		07 PRO SHOP	504000096700					74.42	74.42
								VENDOR TOTAL:	283.20
FUNEXP		FUN EXPRESS						VENDOR TOTAL:	1,468.40
	656174464-01	01 BREAKFAST W/BUNNY SUPPLIES	206095026216	03/04/13		51629	03/20/13	263.20	263.20
		02 FLASHLIGHT EGG HUNT SUPPLIES	206095106216					190.72	190.72
								72.48	72.48
								VENDOR TOTAL:	263.20
GEAR		GEAR FOR SPORTS						VENDOR TOTAL:	263.20
	40663494	01 CLOTHING FOR STOCK	501000001301	02/15/13		51630	03/20/13	595.86	337.55
								595.86	337.55
	40667171	01 STAFF SHIRTS	504000046215	03/02/13		51630	03/20/13	595.86	258.31
								595.86	258.31
								VENDOR TOTAL:	595.86
GRAI		GRAINGER						VENDOR TOTAL:	595.86
	9075907338	01 WELDING SCREENS-SHOP	701000207002	02/25/13		51631	03/20/13	447.35	337.23
								447.35	337.23
	9078350411	01 MACHINE KEY	101500066403	02/27/13		51631	03/20/13	447.35	6.63
								447.35	6.63
	9080612196	01 PUSH NUT-STAFF CART	101500066403	03/01/13		51631	03/20/13	447.35	16.23
								447.35	16.23
	9082755407			03/05/13		51631	03/20/13	447.35	65.51

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
9082755407				03/05/13		51631	03/20/13	447.35	65.51
		01 LOCKNUT-BALL BEARING-GRN MWRS	504100066403						38.07
		02 LOCKNUT-BALL BEARING-GRN MWRS	202100066403						27.44
9093768977				03/18/13		51631	03/20/13	447.35	21.75
		01 RIVETS - SHOP	101500076511						21.75
							VENDOR TOTAL:		447.35
HARTB		HART, BRENDA							
022713				02/27/13		51632	03/20/13	459.00	459.00
		01 INSTRUCTOR FEE-SWING 1-SES 1	205980026128						459.00
							VENDOR TOTAL:		459.00
HINT		HINTZSCHE OIL							
31000147				02/01/13		51633	03/20/13	962.50	962.50
		01 EQUIPMENT HYDRAULIC ENGINE OIL	101500076515						320.84
		02 EQUIPMENT HYDRAULIC ENGINE OIL	504100076515						320.83
		03 EQUIPMENT HYDRAULIC ENGINE OIL	202100076515						320.83
							VENDOR TOTAL:		962.50
IL		IL ASSOC. OF PARK DISTRICTS							
DUES2013				12/13/12		51634	03/20/13	3,931.97	3,931.97
		01 ANNUAL DUES	101000046204						1,965.99
		02 ANNUAL DUES	201000046204						1,965.98
							VENDOR TOTAL:		3,931.97
ILLAG		ILLINOIS DEPT OF AGRICULTURE							
2013 PEST LIISC				03/19/13		51635	03/20/13	20.00	20.00
		01 2013 PEST CONTROL LIISC - JD	504100046210						20.00
							VENDOR TOTAL:		20.00
ILLJN		ILLINI SECURITY SYSTEMS, INC.							
24337				02/21/13		51636	03/20/13	893.75	590.00
		01 SECURITY 12/10-6/09	207500056300						590.00
24404				03/18/13		51636	03/20/13	893.75	303.75
		01 SECURITY 4/15-7/14	101000056300						151.87
		02 SECURITY 4/15-7/14	201000056300						151.88
							VENDOR TOTAL:		893.75

DATE: 03/20/2013
 TIME: 15:29:06
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
INTEG	INTEGR BUSINESS SYSTEMS, INC.								
	INV52959	01 COPIER/PRINTER- CC	207500046201	03/05/13		51637	03/20/13	398.13	136.61 136.61
	INV53014	01 COPIER/PRINTER - ADMIN 02 COPIER/PRINTER - ADMIN	101000046201 201000046201	03/07/13		51637	03/20/13	398.13	261.52 130.76 130.76
							VENDOR TOTAL:		398.13
INTERS	INTERSTATE BATTERIES ROCKFORD								
	400432610	01 BATTERIES-GOLF CARTS	504000066409	03/01/13		51638	03/20/13	320.70	320.70 320.70
							VENDOR TOTAL:		320.70
JOHNDEFI	JOHN DEERE FINANCIAL								
	01-259847	01 BEARINGS-BOLTS - BLOWER	101500066403	03/05/13		51639	03/20/13	37.12	37.12 37.12
							VENDOR TOTAL:		37.12
KAR	KAR-FRE FLOWERS								
	193353/1	01 FLOWERS-DADDY DAUGHTER DANCE	206095036216	02/09/13		51640	03/20/13	80.00	80.00 80.00
							VENDOR TOTAL:		80.00
KELLEYW	KELLY WILLIAMSON COMPANY								
	IN-048590	01 GARBAGE CANS-PARKS & SPORTS 02 GARBAGE CANS-PARKS & SPORTS	101500066404 202100066404	03/13/13		51641	03/20/13	1,054.50	1,054.50 704.50 350.00
							VENDOR TOTAL:		1,054.50
LOV	LOVELL'S DISCOUNT TIRE								
	31622	01 REPL TIRE LARGE DUMP TRUCK	202100066402	03/11/13		51642	03/20/13	574.41	202.95 202.95
	31637	01 TIRES F350-94 DUMP TRUCK 02 TIRES F350-94 DUMP TRUCK	101500066402 202100066402	03/12/13		51642	03/20/13	574.41	371.46 185.73 185.73
							VENDOR TOTAL:		574.41
LOWE	LOWE'S								
	913472			02/19/13		51643	03/20/13	357.78	357.78

DATE: 03/20/2013
 TIME: 15:29:06
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
913472	01	CH BATH-LT FIXTURES-BULBS	701000207003	02/19/13		51643	03/20/13	357.78	357.78
								357.78	357.78
MARK		MARK'S MACHINE SHOP INC.						VENDOR TOTAL:	357.78
19480	01	DEFLECTOR-TRUCK PLOWS	101500066402	03/12/13		51644	03/20/13	247.00	247.00
								247.00	247.00
MARS		M.A.R.S., INC.						VENDOR TOTAL:	247.00
550035	01	REBUILD MOWER STARTER	202100066403	02/11/13		51645	03/20/13	73.00	73.00
								73.00	73.00
MASS		MASS MARKETING, INC.						VENDOR TOTAL:	73.00
607594	01	MAP ADVERTISEMENT	504000046208	01/02/13		51646	03/20/13	150.00	150.00
								150.00	150.00
MENA		MENARDS - SYCAMORE						VENDOR TOTAL:	150.00
17292	01	CH BATH-CEILING TILES	701000207003	02/19/13		51647	03/20/13	353.86	248.01
								353.86	248.01
17453	01	MOWER-ANGLE IRON - FILES	101500066403	02/21/13		51647	03/20/13	353.86	43.17
								353.86	43.17
17870	01	DRILL BITS - SHOIP	101500076511	02/26/13		51647	03/20/13	353.86	18.43
								353.86	18.43
18851	01	REFL STRIPS-EAST GATE	504100076500	03/11/13		51647	03/20/13	353.86	29.89
								353.86	29.89
18869	01	SAND-DOOR FLOOD BLOCKS	504100076500	03/11/13		51647	03/20/13	353.86	14.36
								353.86	14.36
MERIDIAN		MERIDIAN PROMOTIONS						VENDOR TOTAL:	353.86
344745	01	TABLE COVER	101000046214	03/07/13		51648	03/20/13	177.41	177.41
								177.41	88.70

DATE: 03/20/2013
 TIME: 15:29:06
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
	344745	02 TABLE COVER	201000046214	03/07/13		51648	03/20/13	177.41	177.41 88.71
								VENDOR TOTAL:	177.41
MROUT		MR OUTHOUSE							
	FEB 2013	01 PORT-O-POTTIES	101500056309	02/28/13		51649	03/20/13	420.00	420.00 420.00
								VENDOR TOTAL:	420.00
NEWV		NEW VALUES MAGAZINE							
	1840	01 GOLF AD IN NEW VALUES MAG	504000046208	02/19/13		51650	03/20/13	425.00	425.00 425.00
								VENDOR TOTAL:	425.00
NEXT		NEXTEL COMMUNICATIONS							
	031213	01 ADMIN	101000096701	03/12/13		51651	03/20/13	280.56	280.56 44.30 35.29 32.48 14.77 29.53 14.77 94.65 14.77
		02 MAINTENANCE	101500096701					VENDOR TOTAL:	280.56
		03 MAINTENANCE	504100096701						
		04 PRO SHOP	504000096701						
		05 RECREATION	201000096701						
		06 MOMS TIME OUT	205340016701						
		07 MAINTENANCE	202100096701						
		08 CONCESSIONS	303000096701						
NIAS		NIAS, INC.							
	9090	01 INVENTORY	241000036122	02/12/13		51652	03/20/13	450.00	450.00 450.00
								VENDOR TOTAL:	450.00
NICOR		NICOR GAS							
	022713	01 COMMUNITY CENTER	207500096703	02/27/13		51653	03/20/13	5,158.50	5,158.50 431.55 1,934.20 1,934.21 296.22 68.07 154.97 154.98 66.42
		02 MAINT BLDG	101500096703						
		03 MAINT BLDG	504100096703						
		04 POOL	518100096703						
		05 UPSTAIRS OFFICE	101000096703						
		06 ADMINISTRATION	101000096703						
		07 ADMINISTRATION	201000096703						
		08 PRO SHOP	504000096703						

DATE: 03/20/2013
 TIME: 15:29:06
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
	022713			02/27/13		51653	03/20/13	5,158.50	5,158.50
		09 CLUBHOUSE	303000096703						66.42
		10 PUMP HOUSE	504100096703						51.46
NIV		NIVEL PARTS & MANUFACTURING						VENDOR TOTAL:	5,158.50
	2582200	01 SEAT COVERS-BUMPERS-SHOCK PART	504000066409	03/01/13		51654	03/20/13	1,570.98	907.35
									907.35
	2589227	01 PARTS-COURSE CART	504000066409	03/08/13		51654	03/20/13	1,570.98	663.63
									663.63
NORTHERN		NORTHERN CONTRACTING INC						VENDOR TOTAL:	1,570.98
	4709	01 REPL GATE/FENCE RT 64	701000207008	03/13/13		51655	03/20/13	6,377.75	5,102.72
									5,102.72
	4710	01 REPL GATE/FENCE - RT 64	701000207008	03/13/13		51655	03/20/13	6,377.75	1,275.03
									1,275.03
OF		OFFICE DEPOT						VENDOR TOTAL:	6,377.75
	646596179001	01 VELCRO HOOKS	201000046200	02/21/13		51656	03/20/13	155.60	8.59
									8.59
	646596366001	01 INK CARTRIDGE	207500046200	02/21/13		51656	03/20/13	155.60	52.52
									24.87
		02 BINDERS	101000046200						13.82
		03 BINDERS	201000046200						13.83
	646948110001	01 TONER-GOLF	101000046200	02/25/13		51656	03/20/13	155.60	94.49
									94.49
PARA		PARADISE NUTRITION						VENDOR TOTAL:	155.60
	171	01 PAYMENT FOR WEIGHT LOST CLASS	205230256128	03/13/13		51657	03/20/13	100.00	100.00
									100.00
PING		PING						VENDOR TOTAL:	100.00
	11637345			02/15/13		51658	03/20/13	722.13	722.13

DATE: 03/20/2013
 TIME: 15:29:06
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P. O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
	11637345	01 CLUBS FOR STOCK	501000001302	02/15/13		51658	03/20/13	722.13	722.13
		02 CAPS FOR STOCK	501000001306						558.85
									163.28
PROS		PROSAFETY, INC.						VENDOR TOTAL:	722.13
	2/746710	01 WORK GLOVES-SAF GLS TOWLETTES	202100076514	02/22/13		51659	03/20/13	29.07	29.07
R&R		R & R PRODUCTS INC.						VENDOR TOTAL:	29.07
	CD1647808	01 BALL WASHER PARTS	504100076517	02/19/13		51660	03/20/13	145.28	145.28
REIN		REINDERS, INC.						VENDOR TOTAL:	145.28
	1423362-00	01 REEL MOWER BEARING-ROLLERS	504100066403	03/08/13		51661	03/20/13	328.11	168.05
	1423707-00	01 PEST SPRAYER REPL NOZZLES	504100066403	03/13/13		51661	03/20/13	328.11	160.06
SERVICE		SERVICEMASTER RESTORATION AND						VENDOR TOTAL:	328.11
	4447	01 CARPET CLEAN-MAINT	101500056300	03/06/13		51662	03/20/13	176.00	176.00
SIK		SIKICH LLP						VENDOR TOTAL:	176.00
	154467	01 AUDIT 2012	241000036122	02/15/13		51663	03/20/13	2,900.00	2,900.00
SNAPON		SNAPON						VENDOR TOTAL:	2,900.00
	0308131053	01 FITLER WRENCH SET-SHOP	101500066402	03/08/13		51664	03/20/13	77.35	77.35
								VENDOR TOTAL:	77.35

DATE: 03/20/2013
 TIME: 15:29:06
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
SOFT		SOFT WATER CITY							
	2652-0213	01 WATER	101000076500	02/28/13		51665	03/20/13	616.00	616.00
		02 SALT	101500076500						6.50
		03 WATER	101500076500						343.00
		04 WATER-CUPS	207500076500						58.50
									208.00
									616.00
STAPLES		STAPLES ADVANTAGE							
	8024665270	01 VERTICAL FILE	701000207004	02/16/13		51666	03/20/13	357.96	284.99
									284.99
	8024902614	01 COPY PAPER	101000046200	03/09/13		51666	03/20/13	357.96	72.97
		02 COPY PAPER	201000046200						30.99
		03 CARD STOCK	207500046200						30.99
									10.99
									357.96
STMARYHA		ST MARYS MEMORIAL HALL							
	BAL 2-10-13			03/12/13		51667	03/20/13	145.00	145.00
		01 ROOM RENTAL DAD/DAUGHTER DANCE	206095036216						145.00
SYC		SYCAMORE CHAMBER OF COMMERCE							
	21727	01 LABELS FOR TOUCH A TRUCK	207500046216	02/20/13		51668	03/20/13	25.00	25.00
									25.00
T0000024		DOBBERSTEIN, MELISSA							
	031513	01 REIMBURSE-DADDY DAUGHTER SUP	206095036216	03/15/13		51669	03/20/13	19.20	19.20
T0000733		BERRY, DAWN							
	031913	01 REFUND - ZUMBA	205660186218	03/19/13		51670	03/20/13	30.00	30.00
T0000734		JACKSON, HEATHER							
	022413			02/24/13		51671	03/20/13	100.00	100.00

DATE: 03/20/2013
 TIME: 15:29:06
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
	022413	01 SOCCER REFUND	205550086218	02/24/13		51671	03/20/13	100.00	100.00 100.00
T0000735	LAIRD, RYAN							VENDOR TOTAL:	100.00
	022413	01 SOCCER REFUND	205550086218	02/24/13		51672	03/20/13	60.00	60.00 60.00
T0000736	STEVENS, TAMMY							VENDOR TOTAL:	60.00
		VOLLY REF	205490026128	03/14/13		51673	03/20/13	60.00	60.00 60.00
T0000737	WHITING, HEATHER							VENDOR TOTAL:	60.00
	022413	01 SOCCER REFUND	205550086218	02/24/13		51674	03/20/13	50.00	50.00 50.00
TBC	TBC							VENDOR TOTAL:	50.00
	CW28656	01 IT SERVICE HOURS	101000056304	03/01/13		51675	03/20/13	2,155.29	384.79 118.75 118.75
		02 IT SERVICE HOURS	201000056304						47.50 47.50 26.14 26.15
		03 SERVER MAINT	101000056304						
		04 SERVER MAINT	201000056304						
		05 SERVER MAINT	101000056304						
		06 SERVER MAINT	201000056304						
	CW28704	01 TECH HOURS OVERAGE	101000056304	02/28/13		51675	03/20/13	2,155.29	1,770.50 885.25 885.25
		02 TECH HOURS OVERAGE	201000056304						
THEFI	THE FITNESS CONNECTION							VENDOR TOTAL:	2,155.29
	3857	01 FITNESS EQUIPMENT	701000207007	12/07/12		51676	03/20/13	650.00	650.00 650.00
TITL	TITLE/IST DRAWER CS							VENDOR TOTAL:	650.00
	1323290			02/21/13		51677	03/20/13	10,651.29	2,523.23

FROM 03/20/2013 TO 03/20/2013

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
1323290	01	BALLS FOR STOCK	501000001300	02/21/13		51677	03/20/13	10,651.29	2,523.23 2,523.23
1358167	01	CLUBS FOR SPECIAL ORDER	501000001302	03/05/13		51677	03/20/13	10,651.29	898.76 898.76
1377693	01	CLUBS FOR STOCK	501000001302	03/11/13		51677	03/20/13	10,651.29	4,198.37 4,198.37
1377694	01	CLUBS FOR STOCK	501000001302	03/11/13		51677	03/20/13	10,651.29	671.92 671.92
1377695	01	CLUBS FOR STOCK	501000001302	03/11/13		51677	03/20/13	10,651.29	454.02 454.02
1386345	01	CLUBS FOR STOCK	501000001302	03/13/13		51677	03/20/13	10,651.29	161.99 161.99
1390532	01	CLUBS FOR STOCK	501000001302	03/14/13		51677	03/20/13	10,651.29	1,743.00 1,743.00
TOUR		TOUR EDGE GOLF MFG. INC.						VENDOR TOTAL:	10,651.29
		INV-00944191		01/10/13		51678	03/20/13	243.00	243.00
		01 DRIV LOK SPECIAL ORDER	501000001302					VENDOR TOTAL:	243.00
TYLER		TYLER ENTERPRISES						VENDOR TOTAL:	243.00
38274	01	GOLF ROUGH FERTILIZER	504100076506	12/17/12		51679	03/20/13	1,340.00	1,340.00 1,340.00
UNIT		UNITED LABORATORIES						VENDOR TOTAL:	1,340.00
		INV040454		03/05/13		51680	03/20/13	1,046.51	1,046.51 348.83 348.83 348.85
		01 EQUIP CLEANER-DEGREASER-DRUM	101500066402					VENDOR TOTAL:	1,046.51
		02 EQUIP CLEANER-DEGREASER-DRUM	202100066402						
		03 EQUIP CLEANER-DEGREASER-DRUM	504100066402						
UNUM		UNUM LIFE INSURANCE						VENDOR TOTAL:	1,046.51
		FEBRUARY 2013		03/20/13		51681	03/20/13	334.03	334.03

DATE: 03/20/2013
 TIME: 15:29:06
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SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/20/2013 TO 03/20/2013

VENDOR # INVOICE # ITEM DESCRIPTION ACCOUNT NUMBER INV. DATE P.O. NUM CHECK # CHK DATE CHECK AMT INVOICE AMT/ITEM AMT

FEBRUARY 2013							
01	LIFE INSURANCE PREMIUM	101000106801	03/20/13	51681	03/20/13	334.03	334.03
02	LIFE INSURANCE PREMIUM	101500106801				63.18	63.18
03	LIFE INSURANCE PREMIUM	504100106801				11.26	11.26
04	LIFE INSURANCE PREMIUM	504000106801				52.67	52.67
05	LIFE INSURANCE PREMIUM	201000106801				30.90	30.90
06	LIFE INSURANCE PREMIUM	202100106801				72.26	72.26
						103.76	103.76

WASTE WASTE MANAGEMENT VENDOR TOTAL: 334.03

3355596-2011-7							
01	REFUSE REMOVAL - ADM	101000056302	03/01/13	51682	03/20/13	404.06	404.06
02	REFUSE REMOVAL - ADM	101000056302				79.39	79.39
03	REFUSE REMOVAL - CH	303000056302				4.00	4.00
04	REFUSE REMOVAL - SC	202100056302				52.93	52.93
05	REFUSE REMOVAL - PARKS	101500056302				61.33	61.33
06	REFUSE REMOVAL - PICNIC	101500056302				79.13	79.13
07	REFUSE REMOVAL - CC	207500056302				65.95	65.95

VENDOR TOTAL: 404.06
 TOTAL --- ALL INVOICES: 73,553.21

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Interim \$29,384.28
 New \$73,553.21
 Total \$102,937.49

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To: Board of Commissioners
From: Jackie Hienbuecher
Subject: Monthly Report
Date: March 26, 2013

Administrative Initiatives (3/1/13 – 3/31/13)

- Updated and finalized Budget & Appropriation Ordinance. Published public hearing notice. Filed with County
- Reviewed and finalized 2012 Audit. Prepared Management's Discussion and Analysis and consider responses to any Management Letter concerns identified by the auditors.
- Attended CWSPT meeting.
- Attended Superintendent Meetings.
- Attended Board Study Session.
- Completed action statements for the purpose of accomplishing goals established in the Strategic Plan for 2013 & 2014. Reviewed and reported progress.
- Received additional quotes and finalized order for window treatments for the clubhouse.
- Developed process for posting of pro shop inventory and reconciling to the general ledger to ensure proper recording.
- Finalized hiring of Office Assistant. Began process of training on inventory processing through the POS system.
- Staff met with Premier Foods to discuss pricing and services. On the first order placed, saved just over 18% compared to previous vendors 2013 pricing.

- Participated in the DeKalb & Sycamore Chambers of Commerce Community Expo, Tuesday, March 26th, at the Sycamore High School Field House.
- Catering/special events/room rentals: 1 room rental, Flashlight Egg Hunt, Breakfast with the Bunny.

Administrative Initiatives (4/1/13 – 4/30/13)

- Complete monthly allocation of 2013 annual budget and enter into MSI Accounting System. In conjunction, will update and provide Monthly Cash Flow worksheet.
- Schedule meeting with Frontier and TBC to discuss options to improve phone connections within the District.
- Review natural gas options.
- Continue training of Office Assistant, Stefanie Lopez. Begin Saturday morning office hours.
- Continue to work with Concessions Manager and Office Asst. to institute new procedures for inventory control.
- Coordinate opening of concessions with the opening of the golf course.
- Work with concessions staff to develop asset listing at each of our locations.
- Schedule a meeting with Recreation staff to discuss current program software: pros, cons, needs.
- Discuss further with Concessions Manager and Supt. of Golf Operations recommendations for enhancing the Beverage Cart operation.

- Review 2012 POS records of clubhouse concessions to evaluate sales levels based upon days of the week, time of the day, etc. in order to better establish operating hours.
- Finalize staff training outline with Concessions Manager.
- Attend CWSPT meeting.
- Join Sycamore Kiwanis.
- Catering/special events/room rentals: NIU Rugby, 2 room rentals, Sycamore Chamber After Hours

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Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended February 28, 2013

Corporate Fund (10)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual	Variance
Revenues									
Administration	800.00	795.29	-0.6%	4,400.00	6,857.37	55.8% (1)	537,899.00	7,102.57	-3.5%
Parks	-	-	#DIV/0!	-	-	#DIV/0!	14,012.00	-	#DIV/0!
Total Revenues	800.00	795.29	-0.6%	4,400.00	6,857.37	55.8%	551,911.00	7,102.57	-3.5%
Expenses									
Administration	22,194.00	22,019.66	-0.8%	51,720.00	47,112.25	-8.9%	357,119.00	45,220.78	4.2%
Parks	11,296.00	14,521.83	28.6%	22,747.00	22,458.12	-1.3%	234,067.00	28,748.48	-21.9% (2)
Total Expenses	33,490.00	36,541.49	9.1%	74,467.00	69,570.37	-6.6%	591,186.00	73,969.26	-5.9%
Total Fund Revenues	800.00	795.29	-0.6%	4,400.00	6,857.37	55.8%	551,911.00	7,102.57	-3.5%
Total Fund Expenses	33,490.00	36,541.49	9.1%	74,467.00	69,570.37	-6.6%	591,186.00	73,969.26	-5.9%
Surplus (Deficit)	(32,690.00)	(35,746.20)	9.3%	(70,067.00)	(62,713.00)	-10.5%	(39,275.00)	(66,866.69)	-6.2%

(1) Replacement taxes came in higher than anticipated.

(2) Restructuring of maintenance department caused wages and related expenses to be 32.0%, \$5,600 lower in 2013 compared to 2012.

Sycamore Park District
Summarized Revenue & Expense Report
Period ended February 28, 2013

Recreation Fund (20)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	0.37	#DIV/0!	-	1.01	#DIV/0!	837,613.00	0.32
Sports Complex	-	300.00	#DIV/0!	-	350.00	#DIV/0!	36,404.00	50.00
Sports Complex Maintenance	-	-	#DIV/0!	-	-	#DIV/0!	37,517.00	-
Midwest Museum of Natural Hist	-	-	-	-	582.33	#DIV/0!	2,300.00	563.76
Programs-Youth	98.00	1,100.00	1022.45%	408.00	2,304.00	464.71% (1)	4,104.00	503.00
Programs-Teens	-	-	#DIV/0!	1,000.00	1,146.45	14.66% (1)	6,126.00	15.00
Programs-Adult	140.00	-	-100.00%	665.00	730.00	9.77% (1)	2,790.00	731.00
Programs-Family	900.00	725.00	-19.44%	1,700.00	1,359.00	-20.06% (1)	8,642.00	1,342.00
Programs-Leagues	-	-	#DIV/0!	-	-	#DIV/0!	4,191.00	-
Programs-Youth Athletics	740.00	1,549.00	109.32%	1,775.00	2,071.00	16.68% (1)	23,918.00	2,139.00
Programs-Fitness	2,967.00	3,001.00	1.15%	7,250.00	11,396.50	57.19% (1)	28,495.00	10,272.12
Programs-Preschool	-	-	#DIV/0!	-	552.00	#DIV/0!	-	465.00
Programs-Senior	50.00	-	-100.00%	100.00	105.00	5.00% (1)	420.00	265.00
Programs-Dance	198.00	647.00	226.77%	586.00	2,206.00	276.45% (1)	1,980.00	1,494.00
Programs-Special Events	850.00	1,051.00	23.65%	1,550.00	1,756.00	13.29% (1)	3,556.00	1,596.00
Programs-Concerts	500.00	-	-100.00%	500.00	500.00	0.00%	10,000.00	1,600.00
Programs-Trips	-	-	#DIV/0!	-	-	#DIV/0!	-	1,690.00
Brochure	350.00	1,350.00	285.71%	2,600.00	1,350.00	-48.08% (2)	8,100.00	2,850.00
Weight Room	1,824.00	2,283.80	25.21%	5,384.00	4,353.80	-19.13%	19,850.00	5,833.75
Community Center	-	(20.00)	#DIV/0!	-	(20.00)	#DIV/0!	3,559.00	(1.00)
Total Revenues	8,617.00	11,987.17	39.11%	23,518.00	30,743.09	30.72%	1,039,565.00	31,408.95
								-2.1%

(1) Revenue from programs is greater than budget 57.15% \$8,592 and increased 15.2%, \$3,114 compared to 2012.

(2) Timing

Sycamore Park District
Summarized Revenue & Expense Report
Period ended February 28, 2013

Expenses	20,565.00	21,214.94	3.16% #DIV/0!	47,185.00	36,875.56	-21.85% #DIV/0!	286,519.00	30,001.83	22.9% #DIV/0!
Administration	-	-		-	-		350.00	-	
Sports Complex	25,481.00	30,962.65	21.51%	54,281.00	56,454.68	4.00%	364,579.00	48,410.69	16.6%
Sports Complex Maintenance	775.00	740.00	-4.52%	1,550.00	740.00	-52.26%	9,500.00	266.44	177.7%
Midwest Museum of Natural Hist	54.00	226.54	319.52%	80.00	281.50	251.88%	2,018.00	104.98	168.1%
Programs-Youth	-	98.26	#DIV/0!	657.00	597.01	-9.13%	3,930.00	250.00	138.8%
Programs-Teens	-	-	#DIV/0!	-	-		2,045.00	80.00	-100.0%
Programs-Adult	959.00	875.49	-8.71%	1,784.00	1,273.34	-28.62%	8,549.00	1,474.38	-13.6%
Programs-Family	517.00	788.61	52.54%	883.00	1,111.56	25.88%	3,302.00	1,094.88	1.5%
Programs-Leagues	258.00	90.00	-65.12%	362.00	140.00	-61.33%	19,311.00	422.80	-66.9%
Programs-Youth Athletics	1,481.00	2,499.42	68.77%	2,273.00	3,375.57	48.51%	15,552.00	3,065.29	10.1%
Programs-Fitness	-	-	#DIV/0!	-	-		-	280.15	-100.0%
Programs-Preschool	-	-	#DIV/0!	-	-		240.00	135.00	-100.0%
Programs-Senior	-	-	#DIV/0!	-	82.00	#DIV/0!	1,750.00	167.00	-50.9%
Programs-Dance	1,135.00	339.46	-70.09%	1,135.00	339.46	-70.09%	4,221.00	785.05	-56.8%
Programs-Special Events	-	-	#DIV/0!	-	-		9,955.00	-	#DIV/0!
Programs-Concerts	-	705.00	#DIV/0!	-	705.00	#DIV/0!	-	3,103.64	-77.3%
Programs-Trips	-	-	#DIV/0!	-	-		24,000.00	-	#DIV/0!
Brochure	-	485.38	#DIV/0!	500.00	521.91	4.38%	3,000.00	240.52	117.0%
Weight Room	11,702.00	10,929.91	-6.60%	22,711.00	19,875.99	-12.48%	141,210.00	22,078.73	-10.0%
Community Center									
Total Expenses	62,927.00	69,955.66	11.17%	133,401.00	122,373.58	-8.27%	900,031.00	111,961.38	9.3%
Total Fund Revenues	8,617.00	11,987.17	39.11%	23,518.00	30,743.09	30.72%	1,039,565.00	31,408.95	-2.1%
Total Fund Expenses	62,927.00	69,955.66	11.17%	133,401.00	122,373.58	-8.27%	900,031.00	111,961.38	9.3%
Surplus (Deficit)	(54,310.00)	(57,968.49)	6.74%	(109,883.00)	(91,630.49)	-16.61%	139,534.00	(80,552.43)	13.8%

(1) All areas were under budget, no one major reason.

(2) In 2013, allocating 25% of Executive Director, Supt. of Finance and Office Manager wages and insurance to Recreation fund resulted in an increase of 21.8%, \$5,329.

(3) Restructuring of maintenance department caused wages and related expenses to be 17.3%, \$7,363 higher in 2013 compared to 2012.

(4) Expenses for programs is over budget 10.2% \$731 and but decreased 27.9%, \$3,058 compared to 2012.

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended February 28, 2013

Donations (21)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	4.64	#DIV/0!	-	10.68	#DIV/0!	-	5.13
Total Revenues		4.64	#DIV/0!	-	10.68	#DIV/0!	-	5.13
Expenses								
Administration	-	-		-	-		-	#DIV/0!
Total Expenses	-	-		-	-		-	#DIV/0!
Total Fund Revenues	-	4.64	#DIV/0!	-	10.68	#DIV/0!	-	5.13
Total Fund Expenses	-	-		-	-		-	#DIV/0!
Surplus (Deficit)	-	4.64	#DIV/0!	-	10.68	#DIV/0!	-	5.13

Special Recreation (22)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	3.29	#DIV/0!	-	8.56	#DIV/0!	176,000.00	2.86
Total Revenues	-	3.29	#DIV/0!	-	8.56	#DIV/0!	176,000.00	2.86
Expenses								
Administration	-	-	#DIV/0!	-	-	#DIV/0!	191,040.00	#DIV/0!
Total Expenses	-	-	#DIV/0!	-	-	#DIV/0!	191,040.00	#DIV/0!
Total Fund Revenues	-	3.29	#DIV/0!	-	8.56	#DIV/0!	176,000.00	2.86
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	191,040.00	#DIV/0!
Surplus (Deficit)	-	3.29	#DIV/0!	-	8.56	#DIV/0!	(15,040.00)	2.86

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended February 28, 2013

Insurance (23)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	0.53	#DIV/0!	-	1.47	#DIV/0!	43,000.00	0.28
Total Revenues	-	0.53	#DIV/0!	-	1.47	#DIV/0!	43,000.00	0.28
Expenses								
Administration	3,000.00	5,324.50	77.48%	8,750.00	7,226.50	-17.41%	96,000.00	8,054.50
Total Expenses	3,000.00	5,324.50	77.48%	8,750.00	7,226.50	-17.41%	96,000.00	8,054.50
Total Fund Revenues	-	0.53	#DIV/0!	-	1.47	#DIV/0!	43,000.00	0.28
Total Fund Expenses	3,000.00	5,324.50	77.48%	8,750.00	7,226.50	-17.41%	96,000.00	8,054.50
Surplus (Deficit)	(3,000.00)	(5,323.97)	77.47%	(8,750.00)	(7,225.03)	-17.43%	(53,000.00)	(8,054.22)

Audit (24)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	0.26	#DIV/0!	-	0.68	#DIV/0!	9,400.00	-
Total Revenues	-	0.26	#DIV/0!	-	0.68	#DIV/0!	9,400.00	-
Expenses								
Administration	3,000.00	-	-100.00%	3,000.00	-	-100.00% (1)	15,000.00	3,000.00
Total Expenses	3,000.00	-	-100.00%	3,000.00	-	-100.00%	15,000.00	3,000.00
Total Fund Revenues	-	0.26	#DIV/0!	-	0.68	#DIV/0!	9,400.00	-
Total Fund Expenses	3,000.00	-	-100.00%	3,000.00	-	-100.00%	15,000.00	3,000.00
Surplus (Deficit)	(3,000.00)	0.26	-100.01%	(3,000.00)	0.68	-100.02%	(5,600.00)	(3,000.00)

(1) Timing

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended February 28, 2013

Paving & Lighting (25)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	1.12	-	-	2.92	-	100.00	1.79
Total Revenues	-	1.12	-	-	2.92	-	100.00	1.79
Expenses								
Administration	-	-	-	-	-	-	72,000.00	-
Total Expenses	-	-	-	-	-	-	72,000.00	-
Total Fund Revenues	-	1.12	-	-	2.92	-	100.00	1.79
Total Fund Expenses	-	-	-	-	-	-	72,000.00	-
Surplus (Deficit)	-	1.12	-	-	2.92	-	(71,900.00)	1.79

Park Police (26)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	0.12	-	-	0.32	-	100.00	0.20
Total Revenues	-	0.12	-	-	0.32	-	100.00	0.20
Expenses								
Administration	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-
Total Fund Revenues	-	0.12	-	-	0.32	-	100.00	0.20
Total Fund Expenses	-	-	-	-	-	-	-	-
Surplus (Deficit)	-	0.12	-	-	0.32	-	100.00	0.20

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended February 28, 2013

IMRF (27)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	-	#DIV/0!	-	-	#DIV/0!	86,000.00	-
Total Revenues	-	-	#DIV/0!	-	-	#DIV/0!	86,000.00	-
Expenses								
Administration	-	-	#DIV/0!	-	-	#DIV/0!	86,000.00	-
Total Expenses	-	-	#DIV/0!	-	-	#DIV/0!	86,000.00	-
Total Fund Revenues	-	-	#DIV/0!	-	-	#DIV/0!	86,000.00	-
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	86,000.00	-
Surplus (Deficit)	-	-		-	-		-	-

Social Security (28)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	-	#DIV/0!	-	-	#DIV/0!	75,000.00	-
Total Revenues	-	-	#DIV/0!	-	-	#DIV/0!	75,000.00	-
Expenses								
Administration	-	-	#DIV/0!	-	-	#DIV/0!	75,000.00	-
Total Expenses	-	-	#DIV/0!	-	-	#DIV/0!	75,000.00	-
Total Fund Revenues	-	-	#DIV/0!	-	-	#DIV/0!	75,000.00	-
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	75,000.00	-
Surplus (Deficit)	-	-		-	-		-	-

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended February 28, 2013

Concessions (30)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Clubhouse Concessions	-	-	#DIV/0!	-	-	#DIV/0!	66,417.00	-
Beverage Cart	-	-	#DIV/0!	-	-	#DIV/0!	15,091.00	-
Vending	-	-	#DIV/0!	-	-	#DIV/0!	-	-
Sports Complex Concessions	-	-	#DIV/0!	-	-	#DIV/0!	28,957.00	-
Pool Concessions	-	-	#DIV/0!	-	-	#DIV/0!	12,147.00	-
Catering	300.00	615.00	105.00%	400.00	615.00	53.75%	18,060.00	2,172.50
Total Revenues	300.00	615.00	105.00%	400.00	615.00	53.75%	140,672.00	2,172.50
Expenses								
Clubhouse Concessions	2,585.00	2,675.91	3.52%	4,206.00	4,083.98	-2.90%	75,571.00	3,352.10
Beverage Cart	-	-	#DIV/0!	-	-	#DIV/0!	10,857.00	-
Vending	-	-	#DIV/0!	-	-	#DIV/0!	-	-
Sports Complex Concessions	75.00	-	-100.00%	75.00	9.88	-86.83%	21,813.00	49.88
Pool Concessions	-	-	#DIV/0!	-	-	#DIV/0!	11,711.00	-
Catering	100.00	-	-100.00%	100.00	-	-100.00%	7,637.00	522.24
Total Expenses	2,760.00	2,675.91	-3.05%	4,381.00	4,093.86	-6.55%	127,589.00	3,924.22
Total Fund Revenues	300.00	615.00	105.00%	400.00	615.00	53.75%	140,672.00	2,172.50
Total Fund Expenses	2,760.00	2,675.91	-3.05%	4,381.00	4,093.86	-6.55%	127,589.00	3,924.22
Surplus (Deficit)	(2,460.00)	(2,060.91)	-16.22%	(3,981.00)	(3,478.86)	-12.61%	13,083.00	(1,751.72)

(1) Timing. Bills for range hood cleaning, grease pit cleaning and floor care came through earlier in 2013.

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended February 28, 2013

Developer Contributions (32)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	0.48			1.25		5,000.00	0.34
Total Revenues	-	0.48		-	1.25		5,000.00	0.34
Expenses								
Administration	-	-		-	-		-	-
Total Expenses	-	-		-	-		-	-
Total Fund Revenues	-	0.48		-	1.25		5,000.00	0.34
Total Fund Expenses	-	-		-	-		-	-
Surplus (Deficit)	-	0.48		-	1.25		5,000.00	0.34
								267.6%
								267.6%
								#DIV/0!
								#DIV/0!
								267.6%
								#DIV/0!
								267.6%

Sycamore Park District
Summarized Revenue & Expense Report
Period ended February 28, 2013

Golf Course (50)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Golf Operations	-	109.43	#DIV/0!	-	541.97	#DIV/0!	505,526.00	2,068.92
Golf Maintenance	-	-	#DIV/0!	-	-	#DIV/0!	21,837.00	-
Total Revenues	-	109.43	#DIV/0!	-	541.97	#DIV/0!	527,363.00	2,068.92
Expenses								
Golf Operations	13,250.00	12,938.45	-2.4%	27,215.00	22,125.92	-18.7% (2)	235,972.00	32,963.87
Golf Maintenance	19,845.00	20,329.23	2.4%	38,845.00	34,996.39	-9.9% (2)	283,545.00	53,727.11
Total Expenses	33,095.00	33,267.68	0.5%	66,060.00	57,122.31	-13.5%	519,517.00	86,690.98
Total Fund Revenues	-	109.43	#DIV/0!	-	541.97	#DIV/0!	527,363.00	2,068.92
Total Fund Expenses	33,095.00	33,267.68	0.5%	66,060.00	57,122.31	-13.5%	519,517.00	86,690.98
Surplus (Deficit)	(33,095.00)	(33,158.25)	0.2%	(66,060.00)	(56,580.34)	-14.4%	7,846.00	(84,622.06)

- (1) Pro shop closed for renovations in 2013.
- (2) Timing of some bills, utilities.
- (3) Elimination of one FT position resulted in 31.2%, \$8,362 decrease in expense for 2013
- (4) Restructuring of maintenance department caused wages and related expenses to be 37.3%, \$15,765 lower in 2013 compared to 2012.

Sycamore Park District
Summarized Revenue & Expense Report
Period ended February 28, 2013

Swimming Pool (51)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Pool	-	-	#DIV/0!	-	-	#DIV/0!	75,406.00	-
Swim Lessons	-	-	#DIV/0!	-	-	#DIV/0!	11,584.00	-
Total Revenues	-	-	#DIV/0!	-	-	#DIV/0! (1)	86,990.00	-
Expenses								
Pool	50.00	39.34	-21.3%	100.00	78.83	-21.2%	50,270.00	67.43
Pool Maintenance	300.00	362.16	20.7%	600.00	546.63	-8.9%	28,600.00	552.09
Swim Lessons	-	-	#DIV/0!	-	-	#DIV/0!	8,120.00	-
Total Expenses	350.00	401.50	14.7%	700.00	625.46	-10.6% (3)	86,990.00	619.52
Total Fund Revenues	-	-	#DIV/0!	-	-	#DIV/0!	86,990.00	-
Total Fund Expenses	350.00	401.50	14.7%	700.00	625.46	-10.6%	86,990.00	619.52
Surplus (Deficit)	(350.00)	(401.50)	14.7%	(700.00)	(625.46)	-10.6%	-	(619.52)
								16.9%
								-1.0%
								#DIV/0!
								1.0%
								1.0%

Sycamore Park District
Summarized Revenue & Expense Report
Period ended February 28, 2013

Debt Service (60)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	0.19	#DIV/0!	-	0.50	#DIV/0!	565,000.00	0.22
Total Revenues	-	0.19	#DIV/0!	-	0.50	#DIV/0!	565,000.00	0.22
Expenses								
Administration	-	-	#DIV/0!	-	-	#DIV/0!	562,243.00	-
Total Expenses	-	-	#DIV/0!	-	-	#DIV/0!	562,243.00	-
Total Fund Revenues	-	0.19	#DIV/0!	-	0.50	#DIV/0!	565,000.00	0.22
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	562,243.00	-
Surplus (Deficit)	-	0.19	#DIV/0!	-	0.50	#DIV/0!	2,757.00	0.22

Capital Projects (70)

Department	February Budget	February Actual	Variance	YTD Budget	YTD Actual	Variance	Annual Budget	2012 YTD Actual
Revenues								
Administration	-	79.25	#DIV/0!	-	216.85	#DIV/0!	462,000.00	239.97
Total Revenues	-	79.25	#DIV/0!	-	216.85	#DIV/0!	462,000.00	239.97
Expenses								
Administration	2,000.00	11,068.38	453.4%	10,500.00	12,873.38	22.6%	594,765.00	10,634.06
Total Expenses	2,000.00	11,068.38	453.4%	10,500.00	12,873.38	22.6%	594,765.00	10,634.06
Total Fund Revenues	-	79.25	#DIV/0!	-	216.85	#DIV/0!	462,000.00	239.97
Total Fund Expenses	2,000.00	11,068.38	453.4%	10,500.00	12,873.38	22.6%	594,765.00	10,634.06
Surplus (Deficit)	(2,000.00)	(10,989.13)	449.5%	(10,500.00)	(12,656.53)	20.5%	(132,765.00)	(10,394.09)
Total Fund Revenues	9,717.00	13,596.77	13.2%	28,318.00	39,000.66	37.7%	3,768,101.00	43,003.73
Total Fund Expenses	140,622.00	159,235.12	11.3%	301,259.00	273,885.46	-9.1%	3,917,361.00	298,853.92
Surplus (Deficit)	(130,905.00)	(145,638.35)	-13.9%	(272,941.00)	(234,884.80)	-13.9%	(149,260.00)	(255,850.19)

Sycamore Park District

	Unaudited 1/1/2013	Revenues	Expenses	2/28/2013	2/28/2013 Cash balance
10 Corporate	59,624.81	6,857.37	69,570.37	(3,088.19)	(2,110.96)
20 Recreation	36,127.00	30,743.09	122,373.58	(55,503.49)	(59,928.02)
21 Donations	220,678.26	10.68	-	220,688.94	220,688.94
22 Special Recreation	214,204.58	8.56	-	214,213.14	214,213.14
23 Insurance	78,716.85	1.47	7,226.50	71,491.82	34,752.17
24 Audit	17,022.29	0.68	-	17,022.97	17,022.97
25 Paving & Lighting	72,920.94	2.92	-	72,923.86	72,923.86
26 Park Police	7,989.31	0.32	-	7,989.63	7,989.63
27 IMRF	-	-	-	-	-
28 Social Security	-	-	-	-	-
30 Concessions	29,995.12	615.00	4,093.86	26,516.26	24,201.94
32 Developer Contributions	31,410.60	1.25	-	31,411.85	31,411.85
60 Debt Service	12,645.45	0.50	-	12,645.95	12,645.95
70 Capital Projects	819,620.80	216.85	12,873.38	806,964.27	806,964.27
Total governmental fund balance	1,600,956.01	38,458.69	216,137.69	1,423,277.01	1,380,775.74
50 Golf Course Net Assets	13,741.95 <u>(241,871.42)</u> (228,129.47)	541.97	57,122.31	(42,838.39) <u>(241,871.42)</u> (284,709.81)	(290,596.27)
51 Swimming Pool Net Assets	293,509.55 <u>(290,235.35)</u> 3,274.20	-	625.46	292,884.09 <u>(290,235.35)</u> 2,648.74	94.00
Total proprietary funds	307,251.50	541.97	57,747.77	250,045.70	
Net assets	<u>(532,106.77)</u>			<u>(532,106.77)</u>	
Proprietary funds minue net assets	(224,855.27)			(282,061.07)	
	1,376,100.74			1,141,215.94	1,090,273.47

Summary of depository accounts as of 3/20/2013

<u>Location</u>	<u>Balance</u>	<u>Interest</u>
Castle Bank	15,608.00	0.1
National Bank & Trust	270,170.14	0.03
Resource Bank	808,614.96	0.13
*Dekalb Co. Community Foundation	<u>12,031.53</u>	
	1,106,424.63	

* There is currently an gain on investments which has increased the original \$10,000 that was placed with the foundation. This balance is as of 12/31/12.

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To: Board of Commissioners

From: Kirk T. Lundbeck

Subject: Monthly Report

Date: February 20, 2013

Administrative Initiatives (3/1/13 – 3/31/13)

- Attended weekly Department Head meetings as scheduled.
- Attended monthly all staff meeting.
- Finalized collection of all signed and pending contracts for golf outings in order to finalize outing schedule for the 2013 season and finalize 2013 Tournament Schedule. Missing two contracts for new outings booking in February.
- Finalized surplus inventory transfer to GolfStix Value Guide in Minneapolis and receive payment for said inventory. To be delivered March 25th.
- Held “Swing into Spring” Golf Season Pass and Registration sale March 1 through March 3.
- Attended Sycamore Chamber of Commerce Ambassadors Club meeting.
- Attended CWSPT meeting as scheduled.
- Continued to develop new website configuration with Course Trends.
- Developed “Partners in Golf” lesson program for all Sycamore Park District’s current partnerships.
- Developed three new programs for the Spring/Summer Brochure.
- Created more consistent use of the reader board located outside of the pro shop to create awareness to our patrons.

- Contacted and developed advertising with Elburn Herald and Kane County Magazine to begin marketing blitz outside our area and focus on the Fox Valley corridor.
- Developed new Excel spreadsheet to monitor part-time golf staff scheduling.

Administrative Initiatives (4/1/13 – 4/30/13)

- Attend weekly Department Head meetings as scheduled.
- Attend monthly all staff meeting.
- Attend CWSPT meeting as scheduled.
- Receive 13, 2008 Golf Carts from EZGO and trade-in 13 of our oldest or most problematic carts.
- Renumber golf cart fleet once newly acquired carts arrive to reflect age of vehicles for better repair and usage tracking.
- Continue to develop new website configuration with Course Trends.
- Collect signed contracts from outings booked in February.
- Develop Staff Recommendation for changes in Sycamore Park District Conduct Ordinance concerning the use of privately owned golf carts.
- Attend Sycamore Chamber of Commerce Ambassadors Club meeting.
- Open the 2013 golf season.
- Attend Voluntary Action Center Board of Directors Meeting.
- Attend Illinois PGA Spring Meeting.

To: Board of Commissioners

From: Jeff Donahoe

Subject: Monthly Report

Date: March 26, 2013

Administrative Initiatives (3/1/13-3/31/13)

Golf

- March 10: Almost one inch of rain combined with melting of the March 5th heavy snow and frozen ground led to significant flooding of the Kish River and the golf course. The flood water receded quickly and left very little mud behind. There is some corn field debris that will have to be cleaned up once the ice thaws.
- All golf carts have had preventive maintenance performed and repairs completed.
- Equipment repair and preventive maintenance continues on all equipment and will be completed by the end of the month.
- The entire Park District maintenance staff has been plowing roads, lots, paths, and sidewalks at our various properties as weather dictates.
- As part of the Goals and Objectives, all equipment inventory and miles/hours have been updated. I have also been working on a draft of current maintenance practices at the course, parks, and sports complex which is part of Goal 7.
- The east entrance gate and replacement fencing behind 11 tee towards the river are installed.

- Successfully completed Illinois Dept. of Agriculture spray license category exam for Ornamental spraying as required for a three year renewal.

Sports

- Met again with Melin's locksmith to finalize lock changes for the sports complex. Work will be completed as soon as the weather improves.
- Have started to receive schedules for different field user groups and charted the dates on our monthly maintenance schedules.
- Staff continues to work on golf carts and finish up winter repair of other equipment. The field #1 backstop net has been repaired and will be installed with improved weather.
- Priced out backstop options for possible future improvements or changes.
- Ordered and received paint, chalk, and base supplies for upcoming season.
- Researched other methods for chlorinating the swimming pool. Met with reps. from different pool companies and products to get details on how other systems work. Also emailed other Park District pools to receive feedback on current systems they use.

Parks

- Staff continues to finish winter work on all equipment and golf carts. Parks are plowed and checked regularly for any major issues.
- Met with Encap at the ponds which will be worked on this spring to discuss layout of work zones and stages for job completion.

- The flood waters came up high at Old Mill, Leon Larson, and the walk path at Emil Cassier Parks. Besides a little left over field debris, there seems to be very little damage. Cleanup will ensue with thawing weather conditions.
- Registered for Certified Playground Safety Inspector class and exam which will take place for three days during mid-April in Glen Ellyn.
- Attended staff, board, CAC, and long range planning committee meetings.
- Hosted Community Wide Long Term Strategic Planning Committee meeting at the Maintenance Facility.
- Attended bid instruction meeting for repair of the tennis courts and addition of Old Mill parking lot.
- Contacted seasonal staff from last season to organize this season's part time labor force for all maintenance areas.
- Priced out weed eaters, back pack blowers, and sports field power rakes for purchase under approved Capital items.

Administrative Initiatives (4/1/13-4/30/13)

- The course will be cleaned, equipment set out, and opened once all ice and soil has thawed, when the turf is solid enough to accept traffic and shows some sign of green up.
- Will work with volunteer electricians and get plumbing quotes as plans to complete WPA Main Shelter continue with the improved weather.
- All parks and the sports complex will be cleaned and prepared for opening season once the weather improves. Parks will be cleaned, newly painted cans and tables distributed, and equipment/facilities checked as well.

- Will continue working on objectives for the two year strategic plan, specifically park by park current maintenance practices.
- Will meet with all baseball and softball groups to discuss upcoming seasons and field maintenance issues.
- Will meet with ADA architects to review details of work planned for this year.
- Will take training class and exam for playground inspector certification.
- Will meet with Encap as pond projects and native area work begins.
- Attend all staff, board, CAC, and long term planning meetings.

To: Park Board of Commissioners
From: Bart Desch
Subject: Monthly Board Report
Date: March 19, 2013

Administrative Initiatives: 03/01/13 – 03/31/13

- Submitted 90th Anniversary details to the Sycamore Chamber Lifestyle Magazine for publication.
- Requested and received from the Kishwaukee Valley Storm a signature on the MOU agreement.
- Began the production of the Summer Brochure with an expected mailing date of May 13.
- Attended along with Recreation Supervisor and Sarah, our brochure person, the Kishwaukee Social Media Breakfast on March 7.
- Received and completed the City of Sycamore's fireworks and special events request form and discussed the event with Art Zern of the Sycamore Fire Department.
- Met with Cliff Beyer of Straight Aim Archery about the possibility of summer programs. This is part of Goal 1, Objective 8 of the Short Term goals and Objectives.
- Requested and received from KYFL a signature on the MOU agreement.
- Met with Ariel Ries of Smalltown Skate Shop about the possibility of summer programs. We will offer several one day skate board workshops in the summer. She will also be teaching a fitness class in the summer with hula hoops. This is part of Goal 1, Objective 8 of the Short Term Goals and Objectives.
- Met with Staff Sergeant Riley of the National Guard regarding the Touch-a-Truck event in September and hopefully enlisting them in the event.
- 1320 people utilized the fitness area of the Community Center in February.
- Attended the CWSPT meeting on March 7.

- Solicited another sponsor for the Summer Concert Series, the Prairie State Winery. They will be offering a wine tasting at each concert this summer.
- Met with Lauren at the Chamber regarding the Park District offering class demonstrations at this summer's Farmers Markets. The Park District will offer demonstrations every second Sunday during the summer.
- Met with Rick Vanderkey of Secure Clean regarding cleaning of our facilities.
- Met with John Kirchman of A + Cleaning regarding cleaning of our facilities.
- Met with Kelly of Kelly's Services regarding cleaning of our facilities.
- Met with Josh of Sparkle Janitorial regarding cleaning of our facilities.
- Facilitated the District offering several class demonstrations for the Chamber Expo on March 26. Ballet and Zumba will be featured. Gift Certificates and Park District information was handed out as well.
- Finished editing the Newsletter which will be mailed at the end of the month. This is part of Goal 4, Objective 5 of the Short Term Goals and Objectives.
- Attended the Board Study Session on March 12.
- Have booked bands for the Summer Concert Series. The concert series will begin on June 6 and run through August 8, with no concerts being offered on June 27 and July 4.
- Met with staff at NB&T Bank regarding the 90th Anniversary celebration and fireworks, which will be held on August 24, at the Sports complex. Staff is working on providing other programming and entertainment during the event. This is part of Goal 5, Objective 7 of the Short Term Goals and Objectives.
- Interviewed a college student looking to obtain fieldwork experience for her recreation degree.
- Rewarded 43 fitness members with a free month of membership due to our "Frequent Flyer" promotion. This is part of Goal 5, Objective 6 of the Short Term Goals and Objectives.
- Conducted the "Breakfast with the Bunny" on March 30. Because the event happened after this report was turned in, there are no participation numbers to give.
- Met with representatives from the Monday Women's and Thursday Men's leagues regarding the upcoming season.

Administrative Initiatives: 04/01/13 – 04/30/13

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- Continue to discuss with Farm and Fleet Corporate representatives, the “Touch a Truck” event for September, 2013. This is part of Objective 8 of Goal 2 of the short term goals and objectives.
- Will conduct the Fishing Derby on April 27.
- Continue to investigate several area health care providers to gauge their interest in being involved with the “Community Park Events”. This is part of Objective 8, under Goal 5 of the short term goals and objectives.
- Will investigate with the School District the possibility of the Park District including a junior high dance form as part of the Middle School registration packet (for parents) for dances for 2013-2014.
- Will meet with leaders of Sycamore Baseball and Girls Softball to discuss the upcoming season to discuss communication and expectations. This is part of Goal 3, Objective 13 of the Short Term Goals and Objectives.
- Will meet with staff from Kishwaukee Community Hospital staff regarding their employee party, which will be held at the Sports Complex in June.
- Will meet with our partner, the Sycamore School District regarding programming for the “OSCAR” program for the summer.
- Continue editing and proofing the Summer Brochure. The goal is to get the brochure in the mail by the second week of May.

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To: Board of Commissioners
From: Daniel Gible, Executive Director
Subject: Monthly Report
Date: March 26, 2013

Administrative Initiatives (3/1/13 – 3/31/13)

- Prepared information for DCEDC about the park district.
- Finalized Pay-Down and Fund Reserve projections for Board.
- Held fourth Community Wide Team meeting to develop scenarios for Vision 2020.
- Updated Agenda Planner for Staff/Board.
- Continued planning process on “image” standards for employees at the district, and framing the marketing/communication plan.
- Awarded bids for the Tennis Court and Parking Log Projects.
- Retained Professional Services for ADA work, and began specifications for ADA work.
- Put out Bid Specifications for Old Mill Parking Lot and Sycamore Park Tennis courts.
- Began serving on Sycamore Chamber of Commerce.
- Conducted first, quarterly review of Goals and Objectives.
- Secured an Easement from a “Trust” for land adjacent to Old Mill Park to allow for drainage connection on parking lot project.
- Coordinated a “Community Pride Day” meeting in conjunction with City, School District, and Park District.

- Conducted a presentation to the **UNION DITCH/VIRGIL DITCH WATERSHED STEERING COMMITTEE** regarding Sycamore Park District's current contribution to managing water quality and quantity in those watersheds, AND how the park district might further contribute in the future.
- Put all of my office furnishings on STILTS.
- Began work on Pond Restoration projects.

Administrative Initiatives (4/1/13 – 4/30/13)

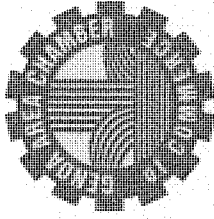
- Attend CAC meeting.
- Continue work on Bid Specifications/plans for Year 1 ADA work.
- Update Agenda Planner and Distribute to Board/Administrative Staff.
- Continue meeting with community leaders.
- Continue budget analysis, capital option planning, and scenario assessment for the strategic planning process.
- Prepare budget information for fifth meeting of the Community Wide Strategic Planning Team.
- Finish putting in place Inventory Control Measures for pro-shop and concession.
- Begin review of the park district's liquor license.
- Visit Leon Larson site with representatives of Commonwealth Edison.
- Begin review of Personnel Policy.
- Begin working with Recreation Staff on Equipment Replacement Schedule.

- Finish work on the RFP for an independent consultant to assess our systems from a management and functional standpoint.
- Hold second quarterly meeting with affiliate agency leadership.
- Begin leading discussion in Board Study Session regarding Goals 4, 9 and 10.
- Finalize Plans for “Ask the Director” cookouts.
- Start seeking names for “Did You Know” Facebook program.
- Finalize “Image” plans for the park district for first review by Board in May.
- Finalize RFP for website update/ADA Accessibility.
- Finalize dates for ADA training—Supt. of Facilities and Parks/Building Foreman.

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Genoa Area Chamber of Commerce

Moving Forward With a Purpose



Certificate of Achievement

presented to

Sycamore Park District

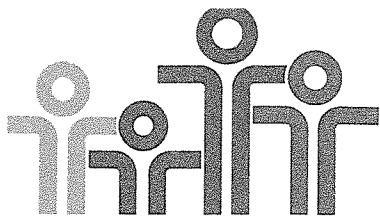
*in recognition of 90 years
of dedicated and loyal service to the community*

Doug Guard
Doug Guard, Chamber Board President

February 21, 2013

Kristie M Mulso
Kristie M Mulso, Executive Director

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Family Service Agency

Big Brothers Big Sisters • Center For Counseling
Children's Advocacy Center • Senior Services

February 25, 2013

Mr. Daniel Gibble
Sycamore Park District
940 East State Street
Sycamore, IL 60178

Dear Mr. Gibble:

The Family Service Agency Senior Services acknowledges the generosity of the Sycamore Park District for allowing us to use the park district building without charge. Our senior activity center occupied your building on thirty-two occasions during the 2nd quarter of our 2013 fiscal year. Based on the quoted daily rental fees of three hundred dollars (\$300) (6 hours per day @ \$50.00/hour) your in-kind donation to our agency in the amount of nine thousand six hundred dollars (\$ 9,600) has been recorded. No goods or services were exchanged for this donation.

Our ability to provide socialization, health education, nutrition and activity programs to the seniors of Sycamore depends on the use of this building. We are grateful for the opportunity to partner with the Sycamore Park District to provide these needed services.

Attached is a summary of the statistics and activities of our senior activity center for this period.

We extend a sincere thank you to your organization for allowing us to use these great facilities.

Yours truly,

Diana King,
Senior Services Director

Sycamore Senior Activity Center Statistics

2nd Quarter Fiscal Year 2013 Statistics – October 1, – December 31, 2012

The Sycamore Senior Activity Center was open Thirty-two days during this quarter. The NIU student nurses were at the facility each Wednesday. These senior students provide health information, do blood pressure screenings and are available for medication questions – and also facilitate games and activities. The center was closed 6 days for holidays and at the request of the park district.

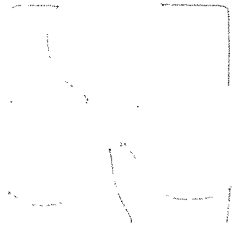
Average daily attendance this quarter is 25 with 40 visiting at least one time per month. Nine special programs were presented including health screenings and blood pressure checks. Additionally Schnucks offered flu shots, Elder Care Services presented on Medicare open enrollment, NIAAA on Medicare Fraud, Life Scapes on medication safety and Visiting Angels conducted memory testing: Along with the special presentations seniors enjoyed Wii Bowling, cards and several special entertainment presentations.

Bread and bakery goods – in ample supplies, donated by Schnucks, are delivered each Friday. Communication about special events is conveyed through the monthly senior newsletter called “Senior Moments”.

The staff of the center consists of one worker who is present during all operational hours and the Director who visits at least weekly. All communicate using FSA cell phones.

Family Service Agency is extremely grateful to the Sycamore Park District for all the accommodations.

The attached letter is the formal acknowledgment of your generous donation –we extend a most sincere thank you.



Thank you so much
for donating the family
pool pass and the
golf four-some to our
St. Mary's Irish Dinner
Dance.

we had record
attendance because we
advertised the donors
for the auction!

Know that your donation
helped to raise valuable
funds for our Parish.

Sincerely,
Dawn Elliott

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SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: March 26, 2013

STAFF RECOMMENDATION

AGENDA ITEM: BUDGET AND APPROPRIATION ORDINANCE:
Recommended Approval

BACKGROUND INFORMATION: The combined annual budget and appropriation ordinance appropriates the monies that are necessary to cover the projected expenses and liabilities the district may incur in its next budget year. The ordinance must be passed and approved within or before the first quarter of each fiscal year. The ordinance is first prepared in tentative form and made available for public inspection at least 30 days prior to final action. Additionally, a required public hearing is held by the Board, which is published, in advance, in an ad in the local paper.

The appropriation ordinance serves as an upper limit on what may be spent during the current fiscal year. It is, in effect, a statement of the maximum amount that could conceivably be spent if sufficient funds are available. It is allowable and recommended that the appropriation should exceed the working budget, which the board has already adopted, to allow for some leeway in spending. The ordinance reflects a 15% increase over the working budget. This process and the 15% "buffer" is part of a larger process, as mandated by law.

FISCAL IMPACT: Not applicable.

STAFF RECOMMENDATION: Recommend approval of Ordinance 02-2013.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance.

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION: *Approved*

Ayes: 5

Nays: 0

Absent: 0

ORDINANCE NO. 02-2013
BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE SYCAMORE PARK DISTRICT, DEKALB COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2013 AND ENDING ON THE THIRTY-FIRST (31st) DAY OF DECEMBER, 2013.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS (the Board) of the SYCAMORE PARK DISTRICT (the "District"), DEKALB COUNTY, ILLINOIS:

Section I. It is hereby found and determined:

- (a) This Board has heretofore caused to be prepared a combined annual budget and appropriation in tentative form, which ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon:
- (b) A public hearing was held at the Sycamore Park District, DeKalb County, Illinois on the 26th day of March, 2013 on said ordinance, notice of said hearing having been given by publication in the Daily Chronicle, being a newspaper published within this District, at least one week prior to such hearing; and,
- (c) That all other legal requirements for the adoption of the annual budget and appropriation ordinance of this District for the fiscal year beginning January 1, 2013 and ending December 31, 2013 have heretofore been performed.

Section II. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first day of January, 2013 and ending on the thirty-first (31st) day of December, 2013.

I. CORPORATE FUND

Salaries, Wages and Taxes	\$	321,463
Professional and Contracted Services	\$	52,773
Administrative Supplies and Expenses	\$	57,929
Repairs and Maintenance	\$	97,290
Utilities	\$	25,438
Insurance	\$	62,390
Total Estimated Expenditures	\$	<u>617,283</u>

CORPORATE FUND SUMMARY

Fund Balance January 1, 2013	\$	59,625
Estimated 2012 Property Taxes & Interest	\$	506,000
Estimated transfer of IMRF/SS tax levy	\$	48,155
Estimated 2013 Corporate Replacement	\$	40,250
Miscellaneous revenue	\$	<u>40,293</u>
Total Estimated Available Revenues	\$	694,323
Total Estimated Expenditures	\$	<u>617,283</u>
Estimated Fund Balance December 31, 2013	\$	77,040

II. RECREATION FUND

Salaries, Wages and Taxes	\$	586,088
Professional and Contracted Services	\$	86,757
Supplies	\$	76,133
Repairs and Maintenance	\$	54,223
Utilities	\$	33,224
Insurance	\$	111,338
Misc	\$	87,272
Total Estimated Expenditures	\$	<u>1,035,035</u>

RECREATION FUND SUMMARY

Fund Balance January 1, 2013	\$	36,127
Estimated 2012 Property Taxes & Interest	\$	931,500
Estimated transfer of IMRF/SS tax levy	\$	81,676
League & Sports Fees	\$	41,865
Programs/Events	\$	105,671
Fitness	\$	22,828
Miscellaneous revenue	\$	11,960
Total Estimated Available Revenues	\$	<u>1,231,627</u>
Total Estimated Expenditures	\$	<u>1,035,035</u>
Estimated Fund Balance December 31, 2013	\$	196,592

III. RESTRICTED CONTRIBUTIONS

Expenses	\$	5,000
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RESTRICTED CONTRIBUTIONS SUMMARY

Fund Balance January 1, 2013	\$	220,678
Miscellaneous revenue	\$	<u>15,000</u>
Total Estimated Available Revenues	\$	235,678
Total Estimated Expenditures	\$	<u>15,000</u>
Estimated Fund Balance December 31, 2013	\$	220,678

IV. SPECIAL RECREATION FUND

Expenses	\$	219,696
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SPECIAL RECREATION FUND SUMMARY

Fund Balance January 1, 2013	\$	214,205
Estimated 2012 Property Taxes & Interest	\$	<u>202,400</u>
Total Estimated Available Revenues	\$	416,605
Total Estimated Expenditures	\$	<u>219,696</u>
Estimated Fund Balance December 31, 2013	\$	196,909

V. IMRF FUND

Expenses \$ 98,900

IMRF FUND SUMMARY

Fund Balance January 1, 2013	\$ -
Estimated 2012 Property Taxes & Interest	\$ 98,900
Total Estimated Available Revenues	\$ 98,900
Total Estimated Expenditures	\$ 98,900
Estimated Fund Balance December 31, 2013	\$ -

VI. SOCIAL SECURITY FUND

Expenses \$ 86,250

SOCIAL SECURITY FUND SUMMARY

Fund Balance January 1, 2013	\$ -
Estimated 2012 Property Taxes & Interest	\$ 86,250
Total Estimated Available Revenues	\$ 86,250
Total Estimated Expenditures	\$ 86,250
Estimated Fund Balance December 31, 2013	\$ -

VII. LIABILITY TORT FUND

Expenses \$ 110,400

LIABILITY TORT FUND SUMMARY

Fund Balance January 1, 2013	\$ 78,717
Estimated 2012 Property Taxes & Interest	\$ 49,450
Total Estimated Available Revenues	\$ 128,167
Total Estimated Expenditures	\$ 110,400
Estimated Fund Balance December 31, 2013	\$ 17,767

VIII. AUDIT FUND

Expenses \$ 17,250

AUDIT FUND SUMMARY

Fund Balance January 1, 2013	\$ 17,022
Estimated 2012 Property Taxes & Interest	\$ 10,810
Total Estimated Available Revenues	\$ 27,832
Total Estimated Expenditures	\$ 17,250
Estimated Fund Balance December 31, 2013	\$ 10,582

IX. PAVING & LIGHTING FUND

Expenses \$ 82,800

PAVING & LIGHTING FUND SUMMARY

Fund Balance January 1, 2013	\$ 72,921
Estimated 2012 Property Taxes & Interest	\$ 1,000
Total Estimated Available Revenues	\$ 73,921
Total Estimated Expenditures	\$ 82,800
Estimated Fund Balance December 31, 2013	\$ (8,879)

X. POLICE FUND

Expenses \$ 10,000

POLICE FUND SUMMARY

Fund Balance January 1, 2013	\$ 7,989
Estimated 2012 Property Taxes & Interest	\$ 1,000
Total Estimated Available Revenues	\$ 8,989
Total Estimated Expenditures	\$ 10,000
Estimated Fund Balance December 31, 2013	\$ (1,011)

XI. DEVELOPMENT CONTRIBUTION FUND

Expenses \$ 5,000

DEVELOPMENT CONTRIBUTION FUND SUMMARY

Fund Balance January 1, 2013	\$ 31,411
Development Contributions	\$ 5,750
Miscellaneous revenue	\$ -
Total Estimated Available Revenues	\$ 37,161
Total Estimated Expenditures	\$ 5,000
Estimated Fund Balance December 31, 2013	\$ 32,161

XII. GOLF COURSE FUND

Salaries, Wages and Taxes	\$ 334,906
Professional and Contracted Services	\$ 18,653
Supplies	\$ 48,576
Repairs and Maintenance	\$ 94,358
Utilities	\$ 20,792
Insurance	\$ 75,169
Misc	\$ 4,991
Total Estimated Expenditures	\$ 597,445

GOLF FUND SUMMARY

Net Position, January 1, 2013	\$	13,742
Estimated transfer of IMRF/SS tax levy	\$	45,054
Daily Fees	\$	181,585
Season Passes	\$	157,631
Carts	\$	119,600
Golf Events & Programs	\$	34,040
Pro Shop Sales	\$	68,558
Total Estimated Available Revenues	\$	620,210
Total Estimated Expenditures	\$	597,445
Estimated Net Position, December 31, 2013	\$	22,765

XIII. SWIMMING POOL FUND

Salaries, Wages and Taxes	\$	62,951
Supplies	\$	3,680
Repairs and Maintenance	\$	14,375
Utilities	\$	19,033
Total Estimated Expenditures	\$	100,039

POOL FUND SUMMARY

Net Position, January 1, 2013	\$	293,510
Estimated transfer of IMRF/SS tax levy	\$	14,910
Daily Fees	\$	27,226
Season Passes	\$	40,768
Special Events & Programs	\$	4,456
Lessons	\$	12,679
Total Estimated Available Revenues	\$	393,549
Total Estimated Expenditures	\$	100,039
Estimated Net Position, December 31, 2013	\$	293,510

XIV. CONCESSIONS

Salaries, Wages and Taxes	\$	55,302
Supplies	\$	69,903
Repairs and Maintenance	\$	3,680
Utilities	\$	4,249
Misc.	\$	13,593
Total Estimated Expenditures	\$	146,727

CONCESSIONS FUND SUMMARY

Fund Balance January 1, 2013	\$	29,995
Estimated transfer of IMRF/SS tax levy	\$	5,666
Sports Complex	\$	32,890
Clubhouse	\$	67,902
Beverage Cart	\$	16,963
Catering	\$	20,700
Pool	\$	13,628
Marketing Fund	\$	4,025
Total Estimated Available Revenues	\$	191,769
Total Estimated Expenditures	\$	146,727
Estimated Fund Balance December 31, 2013	\$	45,042

XV. BOND AND INTEREST FUND

Interest	\$	51,408
Principal	\$	595,171
Total Expenses	\$	646,579

BOND AND INTEREST FUND SUMMARY

Fund Balance January 1, 2013	\$	12,645
Estimated 2012 Property Taxes & Interest	\$	649,750
Miscellaneous revenue		
Total Estimated Available Revenues	\$	662,395
Total Estimated Expenditures	\$	646,579
Estimated Fund Balance December 31, 2013	\$	15,816

XVI. CAPITAL FUND

Vehicles		
Maintenance Equipment	\$	54,050
Buildings & Structures	\$	5,750
Equipment/Furnishings	\$	47,403
Golf Course	\$	47,495
Swimming Pool	\$	4,025
Community Center	\$	10,005
Parks & Grounds	\$	281,859
Concessions	\$	6,325
Miscellaneous	\$	227,068
Total Estimated Expenditures	\$	683,980

CAPITAL FUND SUMMARY

Fund Balance January 1, 2013	\$	819,621
Bond Proceeds	\$	531,300
Miscellaneous revenue	\$	-
Total Estimated Available Revenues	\$	1,350,921
Total Estimated Expenditures	\$	683,980
Estimated Fund Balance December 31, 2013	\$	666,941

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning January 1, 2013 and ending December 31, 2013 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31, 2013 and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

Section III. The following determinations have been made and are hereby made a part of the aforesaid budget:

(a)	An estimate of the cash on hand at the beginning of the fiscal year is expected to be	\$	1,368,471
(b)	An estimate of the cash expected to be received during the fiscal year from all sources is	\$	4,154,628
(c)	An estimate of the expenditures contemplated for the fiscal year is	\$	4,287,234
(d)	An estimate of the cash expected to be on hand at the end of the fiscal year is	\$	1,785,913
(e)	An estimate of the amount of taxes to be received during the fiscal year is	\$	2,575,310

Section IV. The receipts and revenues of the Sycamore Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

Section V. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be and the same are hereby repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

This ordinance shall be in full force and effect immediately upon its passage.

Passed by the Board of Commissioners of the Sycamore Park District this day of _____, 2013.

President

ATTEST:

Secretary

BLANK

State of Illinois)
) SS
County of DeKalb)

BLM

CERTIFICATION OF MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois (the "Board"), and as such official am the keeper of the records and files of the Board.

I further certify that the foregoing is a full, true and complete copy of Ordinance No. 02-2013 entitled "An Ordinance adopting the combined Annual Budget and Appropriation of funds for the Sycamore Park District, DeKalb County, Illinois, for the fiscal year beginning on the first day (1st) of January, 2013 and ending on the thirty-first (31st) day of December, 2013" enacted by the Board at a March 26, 2013, special meeting.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code with all of the procedural rules of the board in enacting this ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District, this 26th day of March, 2013.

Secretary, Board of Park Commissioners
Daniel Gibble

(SEAL)

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SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: March 26, 2013

STAFF RECOMMENDATION

**AGENDA ITEM: COMMUNITY CENTER LEASE:
AUTHORIZATION TO EXERCISE OPTION FOR COMING YEAR:
Recommend Approval.**

BACKGROUND INFORMATION: The Park District has been leasing the Community Center facility at 138 North Fair St. since 2007. In 2012, Soft Water City offered the District a series of one year lease options. This will be the second renewal of the lease options. The board discussed the renewal option at the work study session held on March 12, 2013.

FISCAL IMPACT: The monthly rental fee for the Community Center will increase from \$4,833.00 to \$5,195.00 beginning July 1, 2013. This increase has already been included in the 2013 Budget.

STAFF RECOMMENDATION: Staff recommends renewing the one year option for the community center lease.

PREPARED BY: Bart Desch, Superintendent of Recreation

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION: *Approved*

Ayes: 5

Nays: 0

Absent: 0

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: March 26, 2013

STAFF RECOMMENDATION

AGENDA ITEM: CAPITAL FUNDS UPDATE: Information Only

BACKGROUND INFORMATION: As previously requested, on a quarterly basis you will be provided with the attached report that details the information in the Capital Fund. The report is intended to make clear:

- Where money has been spent thus far.
- Where money will be spent yet this year.
- How much is yet to be spent.
- Estimated completion dates for work in progress or yet to be done.
- Projects that, due to their complexity or timing must be moved to next year, but funds are committed.

Attached is that report.

FISCAL IMPACT: Part of Capital Projects. Dollar amounts shown in report.

STAFF RECOMMENDATION: Information only.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL: 

BOARD ACTION: N/A

PROJECT	2013		YTD		YTD SPENT	Add.'l	Net	Estimated
	BUDGET	SPENT	SPENT	COMMITTED				
		In Progress	Completed	Still to Be Spent	Project Done			
Technology Replacement	\$3,000	\$2,413		\$587			December	
Accounting Modules	\$5,720			\$5,720			September	
Filing/Shelving for Administration	\$2,000	\$395		\$1,605			December	
Ice Machine - Baseball	\$2,000			\$2,000			April	
Double Door Freezer at Baseball Concessions	\$3,500			\$3,500			April	
Backhoe	\$32,000			\$32,000			August	
Misc tools	\$4,000	\$337		\$3,663			April	
Field Rake	\$11,000			\$11,000			April	
Remodeling of Clubhouse/Proshop/Bathrooms	\$5,000	\$5,931		\$900			April	
Carpet Cleaner	\$500			\$500			April	
Golf Carts for Golf Course	\$30,000			\$30,000			March	
Bridge work	\$1,300			\$1,300			April/May	
Sound system for Golf Course	\$2,000			\$2,000			Defer if needed	
Garbage Receptacles for Golf Course (10)	\$8,000			\$8,000			Defer if needed	
PA System	\$3,500				\$3,500		Deleted	
Fitness Center Equipment at Comm. Center	\$4,200	\$650		\$4,200			December	
Projection Unit/Sound System/Screen	\$4,500			\$4,500			June	
Tennis Courts	\$45,000			\$107,879			June	
Old Mill Parking Lot	\$40,000			see above			June	
Blacktop around Good Tymes	\$19,000						Defer if needed	
Fencing Fields 13-16	\$8,500			\$8,500			May	
Backstop improvements 5-8	\$20,000			\$2,000			May	
Main Shelter Renovation	\$7,800			\$12,000			July	
Larry Stecco - Encap*	\$18,740			\$18,740			June	
Parkside Ponds - Encap*	\$44,250			\$44,250			June	
Old Mill - Encap*	\$14,410	\$7,800		\$6,610			June	
Chief Black Partridge - Encap*	\$12,395			\$12,395			June	
Lake Sycamore Fish Analysis	\$5,000			\$5,000			July	
Replace Fencing & Gate - 64	\$10,000		\$6,378		\$3,622		complete	

*These projects will have ongoing costs for development. Estimated Finish Date is based on current year's work to be done.

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: March 26, 2013

STAFF RECOMMENDATION

AGENDA ITEM: OPEN MEETINGS ACT REQUIREMENT FOR TRAINING OF ELECTED OFFICIALS: Recommended Approval

BACKGROUND INFORMATION: Each public body must designate employees, officers or members to receive training on compliance with the Open Meetings Act (OMA). The Public Access Counselor of the Illinois State's Attorney's Office must provide an electronic training program for these individuals to take. These individuals must complete the Public Access Counselor electronic training annually.

In addition, beginning January 1, 2012, all elected or appointed members of a public body subject to OMA must also complete the electronic training and file a copy of the certificate of completion with the public body once during their term of election or appointment as follows:

- Any person who is an elected or appointed member of a public body subject to the Act **on** January 1, 2012, must complete the electronic training between January 1, 2012, and January 1, 2013.
- Any person who becomes an elected or appointed member of a public body subject to the Act **after** January 1, 2012, must complete the electronic training no later than the 90th day after taking the oath of office or, if not required to take an oath of office, after otherwise assuming responsibilities as a member of the public body.

Elected or appointed members need not complete the electronic training on an annual basis thereafter unless they are also designated to receive training on compliance with the Open Meetings Act.

FISCAL IMPACT: Estimated cost is strictly tied to the time necessary to complete the training/test and earn the certification. The better trained we are, the less likely we are to incur unnecessary costs related to responding to, or addressing violations of the OMA.

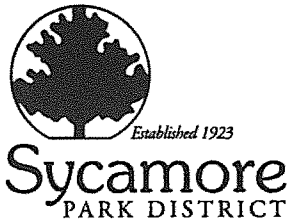
STAFF RECOMMENDATION: Recommend the following:

1. That all new Board members complete the OMA Training and Certification no later than May 1, 2013, and file that certification at the Sycamore Park District Administrative Office.
2. That the presiding President and Vice President of the Board, as well as the Executive Director and Office Manager be designated OMA Officers, and, therefore, must complete the training, annually, and file their certification at the Sycamore Park District Administrative Office by May 1, 2013.

PREPARED BY: Daniel Gible, Executive Director

EXECUTIVE DIRECTOR REVIEW/APPROVAL: 

BOARD ACTION: N/A



Sycamore Park District Strategic Plan 2013 & 2014 Goals and Objectives

Sycamore Park District Mission Statement:

"Sycamore Park District - we put the MORE in Sycamore"

Sycamore Park District Vision Statement:

"To provide more for Sycamore - superior programming, superior facilities, superior parks."

Introduction:

The Board, Staff, and Citizens Advisory Committee (CAC) of the Sycamore Park District are beginning a **two-phase process** in order to plan for its future. The ultimate outcome will be a five year plan—Vision 2020—which will attempt to address some large, pressing issues that the district faces:

- Aging Infrastructure and Equipment
- 30+ Year-Old Swimming Pool
- 400 Acres of Existing Park and Open Space that Need Care
- Outgrown and Inflexible Community Center on a Short-Term Lease
- 30 Acres of Additional Park Land to Be Added in New Subdivisions
- Growing Budget Deficits at the Golf Course
- Shrinking Equalized Assessed Value in the District
- Depletion of All Budget Reserves
- Reductions in Staff While Acres Maintained Increase and Aging Facilities Require More Labor to Maintain
- Connecting Segments of Trails to Each Other

To address these, the Board of Commissioners will:

- A. Develop a Two Year Strategic Plan to Address Key Matters Related to:
 - 1. Taking care of what we have.
 - 2. Getting our financial house in order.
- B. Create a Long-Term Plan to address very crucial and costly issues facing the Sycamore Park District to:
 - 1. Lay a path for our future: 2015-2020.
 - 2. Establish a Community-Wide Planning Team of Citizens, Staff, Board, Community and Business Leaders to:
 - a. Consider alternatives and ideas for addressing the challenges facing the district.
 - b. Provide recommendations to the Board of Commissioners on three possible scenarios the Board might follow in addressing the challenges.
 - 3. Create a final Strategic Plan for the Sycamore Park District through 2020.

Phase One: Two Year Strategic Plan:

During this phase, the Board and Staff have worked together in multiple study sessions, and with input from the CAC to create a short-term plan for addressing some key pressing matters that the Park District feels must be dealt with before any plans for the future (Phase Two: Vision 2020) can be made. When a draft of this plan is completed, there will be opportunity for public input before it is finalized.

The cornerstone of this plan is its goals:

Goal 1

By the end of Fiscal Year 2014, the park district will have restored its fund balances to the levels defined by the district's fund reserve policy.

Objective 1

The Superintendent of Golf Operations will monitor part time payroll costs more closely during the three periods of the golf season, Early Season, (March, April, May), Peak Season, (June, July, August), and Late Season, (September, October, November), reducing or eliminating Staff wherever possible to reduce operating costs thus reducing the need for Sycamore Park District Fund Balance assistance.

As of Friday, March , 2013 an excel spreadsheet has been developed to monitor all part-time staff usage in both hours and payroll dollars. This spreadsheet monitors hours of Pro Shop Cashiers, Cart Attendants and Rangers, as well as the Superintendent of Golf Operations.

Objective 2

In 2014 Staffing hours will be adjusted with the data monitored and collected in Goal 1 to further reduce Staff costs by at least 5%

The spreadsheet cited in Objective 1 will be used to reduce staff costs in 2014 by a minimum of 5%.

Objective 3

The Superintendent of Golf Operations will reduce pro shop inventory to 25% of sales, by narrowing the product line, controlling order points, instituting inventory control measures, adjusting types of inventory maintained in stock, and creating faster and complete sell through.

This process began in the fall of 2012 with the ordering of 2013 inventory. Product lines have been reduced and order points have been developed to monitor inventory control measures. A new start to inventory was instituted in February, 2013 to help with this monitoring. A cycle count will be done periodically to check inventory and eliminate discrepancies.

Objective 4

With the new inventory control measures in place from 2013 the Superintendent will, during the 2014 season, use market place trends and golf industry statistics to control the type, quality and amount of product in the pro shop, offering the best of product lines with money allocated to create sell through and thus reducing year-end inventory to at least the 25% level.

During the 2013 season, golf industry market trends will be monitored closely through golf periodicals. New inventory items for 2014 will be based upon these trends.

Objective 5

The Executive Director will work with all Superintendents to move their budgets in 2013 and 2014 toward greater cost savings and improved revenues so that the positive, net balance of each fund reserve grows 25% each year, over the next two years.

This began with approval of the FY2013 Budget, and the first draft of the Fund Balance Cash Flow Statement has been presented to the Board.

Objective 6

The Executive Director will develop a two year plan for growing the reserve fund balance in the Corporate, Recreation, and Concessions budgets so that they reach at least 25% by January 1, 2015.

The first draft of this was presented to the Board in January 2013. It will be revised upon approval of the FY2012 Audit.

Objective 7

The Superintendent of Recreation will work to continue to reduce operating costs of the pool by 10% for each year, 2013 and 2014, to help with the debt that the pool incurs.

The Superintendent along with the Recreation Supervisor examined the budget for the pool and made reductions in the staffing and pool supplies to reach this goal.

Objective 8

The Recreation Staff will create at least ten new programs, each year, that will increase net program revenue in those years.

The following new programs have been held and have increased recreation revenue: Hatha Yoga, Zumba Sentao & Toning, Zumba Gold and Kid Fit. The recreation staff has planned additional new programs for the Summer 2013 brochure such as Archery, Tot Rock, Kid Rock, and Skateboarding.

Objective 9

The Superintendent of Finance will evaluate budgets and assist department heads in order to be half way to their minimum fund reserve balance by year ended 2013 and the entire minimum reserve balance by 2014. Additionally, the Superintendent of Finance will monitor progress on a monthly basis.

Preparation of the FY2013 Budget was done with consideration of fund reserve balance guidelines. When preparing monthly financial statements comparing budget to actual, notes included in the Budget Report.

Objective 10

On a yearly basis, the Superintendent of Finance will adjust tax levy requests to assist getting fund balances to stated levels.

Completed for 2012 Tax Levy (to be collected in 2013). Will begin the process for the 2013 Tax Levy in October 2013.

Objective 11

The Superintendent of Parks and Facilities will, throughout 2013 and 2014, examine budgets monthly to monitor all line items of expense. Adjustments in spending in other line items will be made if overages become necessary in particular line items.

Completed and ongoing each month when vendor bills are allocated to specific budget line items.

Objective 12

The Superintendent of Parks and Facilities will work with the Superintendent of Finance in 2013 and 2014 to create yearly expense budgets based on historical need and future projects.

Work on this will take place in October of 2013 and 2014.

Objective 13

The Superintendent of Parks and Facilities will conduct an annual review in 2013 and 2014 of methods used to maintain the district's parks to seek at least 10% reductions in operating costs.

Work on this will take place in late October of 2013 and 2014.

Goal 2

By the end of 2013, the park district will establish a comprehensive policy for the replacement/refurbishment of its assets when they exceed their depreciated lifecycles.

Objective 1

The Superintendent of Golf Operations will develop a cart trade-in/replacement policy by April of 2013 to reduce repair costs of older vehicles and insure consistent dependability for our customers. This process has begun with the purchase of 13, 2008 EZGO Carts. 13 of our oldest and most problematic carts will be traded in upon the arrival of the 13 newer carts. This is to take place by the beginning of April 2013. All carts will then be renumbered by serial number and the cart repair spreadsheet will be adjusted to monitor these carts in 2013.

Objective 2

In 2014 with control measures in place, and with data collected of cart usage and repair cost the Superintendent of Golf Operations will use capital and/or operating dollars to trade in and purchase 5 to 10 replacement carts each year beginning in the fall of 2014. This process will begin in November 2013 using the data collected during the 2013 golf season.

Objective 3

The Superintendent of Golf Operations will, by February of 2013, have a definitive preventative maintenance schedule for all golf carts and develop a rotation schedule so all carts will be used equally to reduce wear and tear. A rotation schedule has been developed and is listed in the action statements for this objective. The rotation schedule will be strictly monitored.

Objective 4

Based on cart usage and play demands, the Superintendent of Golf Operations—working with the Superintendent of Parks and Facilities—will, in 2014, begin to rotate 50 of a fleet of 60 each week. The 10 carts not scheduled will receive routine maintenance and repair extending the life of each cart and creating equal usage of all carts. This plan has been developed and may be instituted in the summer of 2013. The plan pulls 10 carts out of the rotation each week to receive routine maintenance and monitoring of any issues that may occur with each vehicle.

Objective 5

The Executive Director will coordinate the work of the Superintendents throughout 2013 on the preparation of lifecycle information and equipment/asset replacement schedules by the end of the fiscal year. Work has begun on Golf Carts, Maintenance Equipment, and Tech Hardware. Recreation Equipment must be started.

Objective 6

The Executive Director will, by August 2014, prepare a lifecycle policy regarding key infrastructure assets (Roads, Buildings/Structures, Trees, Facilities, etc.)

Work has not yet begun on this.

Objective 7

The Superintendent of Recreation will develop a preventative maintenance schedule for all fitness equipment that will ensure maximum use of each piece by August 2013.

The Park District entered into a preventative maintenance agreement with The Fitness Connection for service every 6 months.

Objective 8

The Superintendent of Recreation will create and provide a trade in/replacement schedule for fitness equipment by December 2013 to ensure that each piece of equipment is traded in or sold to ensure customer satisfaction and attract new members/users.

Staff has ascertained the age of all fitness equipment.

Objective 9

The Superintendent of Finance will finalize, by summer 2013, a listing of all assets in concessions with location, approximate remaining life and replacement values.

Scheduled to complete inventory for concessions in stages, the first being the clubhouse/beverage cart operations by March 31st.

Objective 10

The Superintendent of Finance will get a listing of all assets in administration with approximate remaining life and replacement values. This is to include a replacement schedule for computer equipment.

As a part of the Tech Assessment completed by TBC, have an initial inventory of computer equipment. Remaining list to be done by May 1.

Objective 11

By the Fall of 2013, a schedule will be developed by the Superintendent of Parks and Facilities which lists dates of maintenance equipment purchase, and industry lifecycle average years or hours of use for that equipment.

An inventory list of all equipment with purchase dates and hours or miles has been completed. Remainder will be completed during the summer and early fall.

Objective 12

By December 2013, the Superintendent of Parks and Facilities will develop a cost comparison which lists costs for complete replacement of maintenance equipment versus overhauling parts to prolong useful life of equipment.

Work will take place in November of 2013.

Objective 13

The Superintendent of Parks and Facilities will, by the Fall of 2014 complete a Board Approved Equipment Replacement Schedule with dates and costs, based upon the information gathered in Objectives 9 and 10, above.

Next year.

Objective 14

During 2013, the Superintendent of Finance will work with the Superintendent of Recreation to evaluate recreation software, and assess our current software to determine if there is a better alternative, and report that information to the Board in the Fall of 2013 with recommendations.

At IPRA/IAPD Conference gathered information from vendors that offer recreation software. Over the next month, will develop a list of pros/cons with current software.

Objective 15

The Executive Director will, by the Summer of 2013, retain a professional consultant to conduct an independent audit of our technology (software, hardware, wiring, phone, web, and communications).

The initial audit of hardware and infrastructure is complete. Work has begun on the RFP for an independent consultant to assess our systems from a management and functional standpoint.

Objective 16

By the end of 2013, the results of the independent technology audit will be reported to the Board with a phased approach to updating our technology.

Yet to be completed.

Objective 17

In 2014, the Park Board will approve a technology replacement plan.

Next year.

Objective 18

The Executive Director will, in 2013, develop a comprehensive plan for managing our ponds for erosion, wildlife, and low-cost maintenance.

Completed.

Objective 19

The Executive Director will work with the Board, in 2013, to approve a phased approach to managing our ponds, and integrate that plan into our 5 Year Capital Program and the Strategic Plan for 2014 and beyond.

The first 4 years have been laid out in a report to the Board, and the first year of capital costs “funded” by the Board. Operating costs have been integrated into the FY2013 Budget.

Objective 20

Using the updated asset schedules developed by other Staff in 2013 and 2014, the Superintendent of Finance will consolidate asset listings with estimated replacement schedules and use this data to improve the 5-Year Capital Plan for Fall of 2014.

Next year.

Goal 3

Continuously throughout 2013 and 2014, the Board and Staff will strive to strengthen its *current* community partnerships and internal working relationships to improve performance, and levels of satisfaction amongst our partners and the customers/citizens these partnerships/relationships serve.

Objective 1

The Superintendent of Golf Operations will develop a “Partners in Golf” lesson program by April of 2013, only available to current partners with special incentives and rates for these partners.

Partners, such as NB&T, Kishwaukee Health System and the Sycamore School District will receive information the first week of April concerning a special lesson program offered for these partners.

Objective 2

In 2014, the “Partners in Golf” will be extended to family members of our partnerships and subsidiaries of those partners extending a greater outreach to our community and building a larger customer base.

To be completed and offered in April of 2014.

Objective 3

Expanding on the “Using Golf as a Business Tool” the Superintendent of Golf Operations will work with the Superintendent of Recreation to develop programs offered through our 3 brochures combining a business seminar and golf seminar into one complete and focused seminar program.

This is in process. Three new golf programs will be offered in the 2013 Spring/Summer Brochure.

Objective 4

The Superintendent of Golf Operations and the Superintendent of Recreation will, during 2013, work together to transition the youth golf instruction program to the supervision of the Recreation Department.

The Superintendent of Recreation has met with the Superintendent of Golf Operations regarding the transition. The Superintendent of Recreation will be invited to monitor The Take Part in the 2013 SAY-Golf Program.

Objective 5

The Superintendent of Golf Operations and the Superintendent of Recreation will, during 2014, institute the youth golf instruction program under the supervision of the Recreation Department.

No action has been taken on this objective yet. Supt. of Golf Operations is planning on the transition taking place in March of 2014.

Objective 6

The Superintendent of Golf Operations will, by the spring of 2013, offer seminars entitled, "Using Golf as a Business Tool," to current partners to strengthen our current relationships and develop a stronger customer base.

This objective will be in conjunction with programs offered by the Sycamore Chamber of Commerce during the summer of 2013.

Objective 7

The Executive Director will, at least three times per year, meet with their counterpart at affiliate agencies to conduct a review of our relationships and discuss common issues.

The first of the three for 2013 are complete.

Objective 8

The Executive Director will, by the summer of 2013, establish and hold the first of on-going quarterly meetings with a group to be known as The Community Leader Forum, to build working relationships with all of our partners and like agencies.

Initial email recommending these meetings has been sent, and some responses received. Follow-up will continue.

Objective 9

The Superintendent of Recreation will meet with current partners, and in 2013 assess/develop future needs of the partner, that the District can provide. This will take the form of contacting partners and engaging them to see how the Park District can strengthen the partnership.

The Supt. of Recreation has met with the Sycamore School District officials regarding the "OSCAR" programming. Has also met with all local youth sports organizations to discover ways to strengthen the existing partnerships. Has met with staff from Kishwaukee Hospital's marketing department about next year's programs and exposure opportunities. Has met with staff from The National Bank & Trust and has planned a series of events that will be mutually beneficial.

Objective 10

The Superintendent of Recreation will by 2013 create further programming for the School District's "OSCAR" program to strengthen that partnership.

Supt. of Recreation has met with Thomas Franks, administrator of the "OSCAR" program. Program ideas were discussed for the upcoming summer. Has also contacted individuals who will be able to assist us in this new programming.

Objective 11

In 2013, the Superintendent of Finance, and the Concessions Manager will schedule meetings with user groups, each year, and prior to the groups' season to specifically evaluate if concessions operation is meeting the needs of our customers.

Met with Boys' baseball and Girls' softball regarding concerns from prior years. Discussed changes already planned for the season. Communication with Rugby and Storm organizations have started. Will finalize over the next two weeks.

Objective 12

The Superintendent of Finance will coordinate and routinely check and maintain suggestion boxes throughout the district for comments, and manage communication to appropriate district Staff on those issues.

Over the next two weeks, determine location of all boxes. Develop a standard form and stock.

Objective 13

The Superintendent of Parks and Facilities and the Superintendent of Recreation will meet with leaders from all sports field group users before and after sport season to lay down clear lines of communication for what is expected from both parties.

Have already met with baseball and will again as well as with other groups in April of 2013. Supt. of Recreation has met with Sycamore Youth Baseball, Sycamore Youth Softball, KYFL, AYSO, and Kishwaukee Valley Storm. Has also met with groups that operate the following: Women's Softball, Mens' Softball, and Sunday Adult Soccer League.

Objective 14

The Superintendent of Parks and Facilities will communicate and stay in weekly contact with user groups of sports facilities during the season to solve any issues related to field maintenance and to ensure user group satisfaction.

Ongoing once seasons begin in late April.

Objective 15

By the 2013 Golf Season, the Superintendent of Finance and the Concessions Manager will work with the Superintendent of Golf Operations to develop methods to improve the Beverage Cart operation, resulting in a 5% increase in net profits for each calendar year (2013 and 2014).

Have made some suggestions to improve communication between golfers and beverage cart. Setting up meeting with all involved to discuss further and review best path.

Goal 4

Throughout 2013 and 2014, develop and initiate a park district awareness plan that creates an organized and scheduled effort to tell our story to the public using the talents, resources, time and commitment of the Board, Staff, and CAC to deliver this message.

Objective 1

The Superintendent of Golf Operations will offer once per month, beginning in March of 2013, a newsletter as well as a club house calendar, available on-site, in print and electronically to help educate our patrons about our maintenance schedule, upcoming events, special pro shop sales and other valuable information.

The golf operations began collecting new data as of the “Swing into Spring” sale on March 1. This data includes updated emails which will be used to electronically send a newsletter each month to members of the data base. As of March 1, 2013 the Clubhouse reader board is being utilized.

Objective 2

Beginning in the 2013 golf season the Superintendent of Golf Operations will offer a more comprehensive marketing plan, in a variety of methods to insure awareness of those living outside our immediate area what is offered at our facility and how we can serve the customers golfing needs.

New advertising has been instituted in the Fox Valley area through Kane County Magazine, Chicagoland and Rockford Metro areas through Groupon and City Hits.

Objective 3

The Executive Director will develop an information campaign by Fall of 2013 with a central focus that integrates the tenor of Vision 2020, and calls for outreach in several forms to communicate that message throughout the winter of 2013 and all of 2014.

First discussion in regards to this matter took place with the Board on March 12, 2013.

Objective 4

The Executive Director will seek ways, throughout 2013, to derive funds for contracting professional services in the area of promotion and marketing.

For the FY2013 Budget, this had been accomplished.

Objective 5

In 2013 and 2014 the Superintendent of Recreation will publish two newsletters and one annual report, as well as the meeting locations, dates and times of all Board/CAC/Community groups.

The Supt. of Recreation has created and published the annual newsletter that was featured in the Winter/Spring 2013 brochure. The first newsletter was created and will be mailed out the first week of April.

Objective 6

In 2013 the Superintendent of Recreation will use a variety of communication tools to inform our residents about the 90 Year History and progress of the District through a series of events. This will be assisted by the Staff of the 90th anniversary committee.

The 90th Committee created and submitted a marketing plan regarding the events to the Executive Director. The Winter/Spring 2013 brochure contained a history to assist in sharing of knowledge about the Park District with our residents. Tools such as Facebook, Constant Contact, the Sycamore Park District website, and Newsprint have been utilized to inform our residents further about the Park District’s history and events.

Objective 7

The Superintendent of Finance and/or Concessions Manager will attend three events per year, such as Bridal Expo, in order to showcase what Sycamore Park District has to offer in terms of banquet/meeting facilities and amenities.

Attended Bridal Expo at NIU in January 2013. Will be attending the Community Expo in Sycamore on March 26.

Objective 8

The Superintendent of Finance will work with website Staff to add more information, (pictures, prices, list of amenities) on our shelter rentals, by 2014.

Next year.

Objective 9

The Superintendent of Parks and Facilities will be available to meet with other Park District officials as they meet with groups to give details of Golf, Park, or Sports maintenance related issues.

Ongoing as needed.

Objective 10

The Superintendent of Parks and Facilities will contribute periodic articles or other information as needed for Park District publications to communicate the efforts of the maintenance Staff.

Articles will be provided prior to publications throughout 2013 and 2014.

Objective 11

The Executive Director will work with CAC to continue the in-depth program analysis process during 2013.

At this time, it does not appear that this will be CAC's highest priority.

Goal 5

The Sycamore Park District will continue to value the strong foundation created by our patrons, by a renewed focus on our citizens, and returning customers.

Objective 1

In March of 2013 the Golf Operation will offer a special Season Pass Sale for Season Pass Holders and returning customers with incentives for those customers as a special thank you to those valued customers. The objective would be to achieve 85% retention.

This has been completed.

Objective 2

In 2014, the Golf Operation will offer special sales once per month, targeting our merchandise which is slower selling and offering special incentives to our Season Pass Holders, who are traditionally not the normal pro shop merchandise purchasers. The objective would be to increase gross sales by 15% over 2013.

This process began with the Swing into Spring sale beginning March 1, 2013.

Objective 3

The Superintendent of Golf Operations will create a "Rewards Program" beginning in the 2013 golf season for returning daily fee customers, with special rate and prices based upon number of rounds played and purchases made by these customers.

This process will begin when the 2013 golf season begins.

Objective 4

The Executive Director will, as part of his "Did You Know" Facebook Campaign, seek out loyal patrons and feature their story in the campaign throughout 2013 and 2014.

The "Did You Know" effort has begun, but is currently revolving around our history, rather than individuals.

Objective 5

The Executive Director will hold two "Ask the Director Cookouts" each year, in neighborhood parks, to invite neighborhoods to come out and get to know the park district better.

Preliminary plans have begun for this, and information will be in the summer brochure about them.

Objective 6

In 2013 the Superintendent of Recreation will create one season "special" for our frequent users of the Fitness Center as a way of saying we appreciate you.

The Supt. of Recreation created a "Frequent Flyer" program for the members of the Fitness Center. The program was free to the members and attracted 45 participants. Each participant will receive 1 free month added to their current membership.

Objective 7

In 2013 the Superintendent of Recreation with the 90th Committee will offer a series of opportunities to show the District's thanks to our valuable customers.

The Supt. of Recreation has implemented special events such as a Bike Rally (June 8th), Ice Cream Social (July 14th), Fireworks Celebration (August 24th) and an Open House Celebration (December 7th). Residents have been encouraged to visit our parks and take photos and participate in our photo contest.

Objective 8

In 2013, the Superintendent of Recreation will add two neighborhood events that will take place in neighborhood parks, and involve our affiliates and fellow government agencies.

The Supt. of Recreation has set the dates for these events which are September 14th (located at Kiwanis East Park) and 21st (Location TBD). Has also met with and received confirmation from the following groups: Kishwaukee Community Hospital, Sheedy Chiropractic, Northern Rehab Physical therapy. Supt. of Recreation is continuing to locate potential partners for our local events.

Objective 9

By Spring 2013, the Superintendent of Finance will develop a frequent buyer reward system for clubhouse concessions.

Still discussing.

Objective 10

During 2013, the maintenance Staff, community center Staff, and the administrative office Staff will receive at least two training programs on ways to deal with our patrons in a positive and gracious manner.

The first training of staff with Executive Director will take place in May of 2013 for maintenance staff. The Supt. of Recreation has taken no action at this time.

Goal 6

Within its available resources, the Sycamore Park District and Board will strive to support and provide for the Staff that has developed the strong and positive reputation the district has earned.

Objective 1

During the Peak Season of the 2013 Golf Season, (June, July and August), the Superintendent of Golf Operations will partner with local businesses to offer rewards for part time Sycamore Park District Golf Staff who demonstrate extraordinary service.

This process will begin in May of 2013.

Objective 2

In 2014, in addition to the partnership with local businesses for gift cards incentives, the golf operations will offer special event days for golf Staff creating "service teams" of Staff working together in a competitive atmosphere creating unity and better service for our customers.

This will begin in 2014.

Objective 3

Prior to the beginning of the 2013 golf season the Superintendent will offer a special "get together" for all returning Golf Operations Staff members to show appreciation and unity of the operation and develop a Staffing plan for the 2013 golf season.

This meeting has been scheduled for Saturday, May 11th.

Objective 4

The Golf Staff will, beginning in 2014 have several, fun and rewarding team building sessions with different park district departments creating stronger bonds between all departments.

To be completed in 2014.

Objective 5

The Executive Director will seek approval by the Board of his evaluation, review, and reward process for its full-time employees by 2013.

Completed.

Objective 6

The Executive Director will institute in 2013, and expand in 2014, his plans for increasing the park district's investment in the quality, safety, knowledge, skills, and abilities of its full-time employees through training, education, and leadership.

Budget to accomplish this was approved by the Board for FY2013, and is in progress.

Objective 7

During 2013, the Executive Director will, with the Board, review the current benefits package in relationship between part-time/seasonal, and full-time Staff with an eye toward revising benefits for the 2014 fiscal year, and a focus on:

- *How we treat a small number of committed, year-round/nearly full-time Staff*
- *Different degrees of being "part-time"*
- *Developing reward system for part-time employees*
- *Finding simple ways to reward full-time employees*

The Executive Director will begin work on this in June 2013.

Objective 8

In 2013 the Board will continue to show support for Staff not only by educational means but by physically attending at least two events or programs to show support of Staff's hard work.

Objective 9

The Superintendent of Finance, and the Concessions Manager will develop additional and standardized training procedures which will be mandatory prior to the first day of work ,to allow our Staff to be more effective representatives of the Sycamore Park District.

Working with Concessions Manager to complete training procedure outline. Adding additional training by Health Department.

Objective 10

Beginning with the 2013 season, the Superintendent of Finance will perform routine evaluations of concessions Staff in order to recognize their strengths and assist in improving on their weaknesses. Will begin in April as staff returns.

Objective 11

The park district will institute a regular, annual, standardized review of Staff by the end of 2012. Completed.

Objective 12

By 2013, the park district will use its standardized annual review as a basis for important communication of work performance strengths and weaknesses, and in determining pay increases for cost-of-living and merit as budget permits. Completed.

Objective 13

The Administrative Staff will, in 2013, develop a standardized image plan for its employees to address issues of common appearance, appearance standards, employee identification, how we respond to the public, and basic service expectations for all full-time and part-time employees. The Executive Director has begun this process with input from the Superintendents.

Objective 14

In 2014, Objective 13 will be instituted by funding in the operating budget any necessary components of the image plan, and adding key components to employees' job descriptions. Yet to be determined.

Goal 7

By the end of 2013, the park district will develop a metric to help guide it in its decision-making regarding appropriate Staffing levels to serve the ongoing programs, maintenance, and service needs of the activities, operations, parks, facilities, products, and customers we serve/maintain.

Objective 1

The Superintendent of Golf Operations will, beginning in the 2013 golf season, closely monitor all Staffing needs in the pro shop, cart handlers, rangers and program instructors, such as SAY-Golf, to insure the service needs of our clientele are being met and to help in the development of the metric guide.

This objective is in coordination with Goal 1 and the excel spreadsheet used for that goal.

Objective 2

Based on the data received in 2013 (Objective 1), the Superintendent of Golf Operations will restructure Staffing needs for all programs and operations thus honoring goal 7.

Yet to be determined.

Objective 3

The Superintendent of Golf Operations will develop, for the 2013 golf season, a guide for Staffing needs for large events based upon number of players in the event, type of event and the special needs of each event to create a better control of payroll dollars and to show both overages and limitations in Staff usage.

The guide for such staffing guidelines has been completed and will go into effect in June of 2013.

Objective 4

The Superintendent of Finance will determine, by April 2013, a break-even point for each concessions location. This will include Staffing levels.

To be completed next month.

Objective 5

By utilizing the POS System, the Superintendent of Finance will review sales levels during specific times of day within specific months, to evaluate hours of operation for clubhouse concessions.

To be completed next month.

Objective 6

The Superintendent of Parks will provide for the Park Board the current maintenance practices at each key maintenance area (golf, parks, sports) and how many employees are currently needed to maintain the park system as we do now.

Objective 7

The Superintendent of Parks and Facilities will, by the end of 2013, develop a park-by-park list of maintenance standards for those park's care, in order to guide the establishment of Staffing metrics.

Work will begin in fall and winter of 2013.

Objective 8

The Superintendent of Parks and Facilities will provide, by the Summer of 2013, a park-by-park and facility-by-facility detail of the current maintenance that occurs at each location, and the Staff required to keep up with that maintenance.

Work will begin in April of 2013.

Objective 9

In 2014 the Superintendent of Parks and Facilities will develop a Maintenance Management Plan for each park based upon consistent standards defined by Staff and approved by the Board.

Work will be completed throughout 2014.

Objective 10

The Executive Director and the Superintendent of Finance will, by the end of 2013, establish:

- *Work Order System*
- *Purchase Order System*

to assist in tracking of information that will assist with the creation of metrics and equipment replacement schedules.

Work on the Purchase Order System has begun. Work on the Work Order System will begin in the Fall of 2013.

Objective 11

The Superintendent of Parks and Facilities will, by the end of 2013, create checklists, and put in place a regular schedule for key functions:

- *Vehicle Service*
- *HVAC Inspections/Service*
- *Playground Inspections/Service*
- *ADA Inspections/Corrections*
- *Fire Suppression Systems and Equipment Inspections/Service*
- *Roads and Other Paving Inspections*
- *Plumbing and Drainage Inspections*
- *Bridge and Path Inspections*

Work to be completed in October and November of 2013.

Goal 8

Throughout 2013 and 2014 initiate and carry out the work necessary to follow through on the Sycamore Park District ADA Transition Plan.

Objective 1

Beginning in early 2013 the Superintendent of Golf Operations will work with the Superintendent of Parks and Facilities to develop a strategic timeline to initiate changes needed for compliance with the ADA Transition Plan, including the division of the golf course facility into three separate phases to ease in the accessibility.

This process will coincide with work scheduled in Objective 3 of this goal.

Objective 2

The Superintendent of Golf Operation will, in the spring of 2013 evaluate the space needed in the pro shop to be ADA compliant and develop a floor plan of the available space to store and display product lines while keeping in compliance accessibility needs.

This process has begun with the remodeling of the Proshop in February of 2013.

Objective 3

The Executive Director will retain professional services, specify, bid, and carry out, by the end of 2013, improvements outlined in Year 1 of the ADA Transition Plan.

Professional Services have been retained. Specification process had begun with two meetings already taking place. Bids will come late summer.

Objective 4

The Executive Director will retain professional services, specify, bid, and carry out, by the end of 2014, improvements outlined in Year 2 of the ADA Transition Plan.

Future.

Objective 5

The Executive Director will, by the end of 2013, have a plan in place, and take the first steps toward making the park district's website "accessible".

An RFP for this process will be distributed in May, with retention of professional services by early summer.

Objective 6

The Executive Director will, by the end of 2014, have the park district's website fully accessible.

Future.

Objective 7

The Executive Director will, throughout 2013 and 2014, integrate into its expanded training commitment (see objectives 4 and 5 in goal 6) a number of training/education opportunities to expand our in-house knowledge of access management so that outside professional services in this area can be reduced (thus decreasing corresponding expenses for professional services).

Superintendent of Facilities and Parks, and the Building Foreman will attend their first training by the end of the Summer 2013.

Objective 8

In 2013 the Superintendent of Recreation will apply for a grant to help purchase a new entry device to the pool for people with disabilities.

The Superintendent of Recreation completed a grant request from DeKalb County Community Foundation and submitted it on March 1st, 2013.

Goal 9

By the end of 2014, the Sycamore Park District will conduct a review of land/cash and annexation matters to determine their value and impact on the parks, recreation and services we offer to the community in relation to their resources provided.

Objective 1

The Executive Director will, by the end of 2013, hold one or more study sessions with the Board to review:

- *Annexation Ordinance*
- *Land/Cash Ordinance*
- *Future Annexation Possibilities*
- *Consistency of Borders with Other Units of Local Government*

First discussion with the Board took place on this matter on March 12, 2013.

Objective 2

The Executive Director will, by the end of 2014, bring to the Board:

- *Revised Annexation Ordinance*
- *Revised Land/Cash Ordinance*
- *Options for Future Annexations*

Future.

Objective 3

By the end of 2013 conduct a study of communities that are similar to Sycamore as it relates to their land cash matters and review and update ours as needed.

Future.

Objective 4

The Board will approach appropriate city officials in 2014 with a plan to include those area's residents in the park district.

Goal 10

By the end of 2013, the Board and Staff of Sycamore Park District will seek ways to make the Natural History Museum an expense neutral impact on the district's budget.

BLANK

Objective 1

By summer of 2013, the Executive Director, working with the Staff and Board, will conduct a review of lease, park district code, and city issues to create a list of options for how the park district can address the ongoing costs and implications of its ownership of the building that houses the Natural History Museum.

Executive Director has begun reading Park District Code, and leases in regards to this matter.

Objective 2

The Executive Director will work with a committee of CAC to review options from Goal 10, Objective 1 to seek recommendations for moving forward by December 2013.

The CAC is leaning toward making this their priority issue for 2013.

Objective 3

By the end of 2013 the Superintendent of Finance will conduct a review of, and share with the Board, the implications of instituting a museum tax to support the operating costs incurred by the park district to maintain the building in which the Natural History Museum is housed.

Future.

Objective 4

In 2013, the Superintendent of Finance will conduct a search for possible grants to help pay for improvements to the physical structure of the Museum.

Future.

Objective 5

The Board will investigate/re-visit the creation of a Museum Board for Sycamore during the 2013 fiscal year.

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SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: March 26, 2013

STAFF RECOMMENDATION

AGENDA ITEM: ANNUAL AUDIT: FIRST REVIEW: Information Only—No Action

BACKGROUND INFORMATION: This is to provide you with the first draft of the Sycamore Park District's audit report. Included is the Annual Financial Report for your review. Fred Lantz, Partner in Charge, Sikich LLP, will present the final audit report at the April Board Meeting.

FISCAL IMPACT: Not applicable.

STAFF RECOMMENDATION: No action.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:

N/A

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Preliminary and Tentative
For Discussion Purposes Only

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended
December 31, 2012



	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	1-2
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS	
Management's Discussion and Analysis	MD&A 1-__
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	3
Statement of Activities	4-5
Fund Financial Statements	
Governmental Funds	
Balance Sheet	6-7
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position	8
Statement of Revenues, Expenditures and Changes in Fund Balances	9-10
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities	11
Proprietary Funds	
Statement of Net Position	12
Statement of Revenues, Expenses and Changes in Net Position	13
Statement of Cash Flows	14
Notes to Financial Statements	15-35

	<u>Page(s)</u>
 GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)	
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund	36
Recreation Fund.....	37
Special Recreation Fund.....	38
Schedule of Funding Progress	
Illinois Municipal Retirement Fund	39
Other Postemployment Benefit Plan	40
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	41
Other Postemployment Benefit Plan	42
Notes to Required Supplementary Information.....	43
 COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES	
NONMAJOR GOVERNMENTAL FUNDS	
Combining Balance Sheet	44-45
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances.....	46-47
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Donations Fund	48
Illinois Municipal Retirement Fund	49
Social Security Fund.....	50
Insurance Fund.....	51
Audit Fund.....	52
Paving and Lighting Fund	53
Park Police Fund.....	54
Developer Contribution Fund.....	55
 MAJOR GOVERNMENTAL FUNDS	
Combining Balance Sheet - Recreation Funds	56
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Recreation Funds	57

	<u>Page(s)</u>
COMBINING AND INDIVIDUAL FUND	
FINANCIAL STATEMENTS AND SCHEDULES (Continued)	
MAJOR GOVERNMENTAL FUNDS (Continued)	
Schedule of Revenues, Expenditures and	
Changes in Fund Balance - Budget and Actual	
General Fund	58
Recreation Subfund	59-62
Concessions Subfund.....	63-64
General Obligation Bond Retirement Fund.....	65
Bond Project Fund.....	66
 PROPRIETARY FUNDS	
Schedule of Revenues, Expenses and	
Changes in Net Position - Budget and Actual	
Golf Course Fund	67-68
Swimming Pool Fund.....	69-70
 LONG-TERM DEBT PAYABLE BY GOVERNMENTAL FUNDS	
Schedule of General Long-Term Debt	71
 SUPPLEMENTAL FINANCIAL INFORMATION	
Schedule of Property Tax Data	72
Schedule of Assessed Valuation by Type of Property	73
Schedule of Percentage of Indebtedness to	
Assessed Valuation	74
Schedule of Legal Debt Margin	75
Schedule of Golf Fees per Round	76

INDEPENDENT AUDITOR'S REPORT

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Sycamore Park District (the District), as of and for the year ended December 31, 2012, which collectively comprise the District's basic financial statements as listed in the accompanying table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of December 31, 2012, and the changes in financial position and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

The District adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* during the year ended December 31, 2012. Statement No. 63 added new classifications on the statements of position and changed net assets to net position. Statement No. 65 changed the classifications of certain items on the statement of position to the new classifications contained in GASB Statement No 63.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The combining and individual fund financial statements and schedules and supplemental financial information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The supplemental financial information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

March 1, 2013

Preliminary and Tentative
For Discussion Purposes Only

Preliminary and Tentative
For Discussion Purposes Only

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

STATEMENT OF NET POSITION

December 31, 2012

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$ 1,376,703	\$ 3,642	\$ 1,380,345
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Property Taxes	2,269,343	-	2,269,343
Accounts	170	804	974
Prepaid Expenses	58,574	238	58,812
Inventory	-	32,164	32,164
Due (To) From Other Funds	227,793	(227,793)	-
Capital Assets not Being Depreciated	2,777,322	-	2,777,322
Capital Assets Being Depreciated, Net of Accumulated Depreciation	4,691,828	532,107	5,223,935
Total Assets	11,401,733	341,162	11,742,895
LIABILITIES			
Accounts Payable	31,869	5,433	37,302
Accrued Payroll	23,479	3,551	27,030
Accrued Interest Payable	5,809	-	5,809
Unearned Revenue	6,936	13,916	20,852
Noncurrent Liabilities			
Due Within One Year	630,343	1,643	631,986
Due in More Than One Year	2,587,907	9,367	2,597,274
Total Liabilities	3,286,343	33,910	3,320,253
DEFERRED INFLOWS OF RESOURCES			
Deferred Revenue - Property Taxes	2,269,343	-	2,269,343
Total Deferred Inflows of Resources	2,269,343	-	2,269,343
NET POSITION			
Investment in Capital Assets	5,070,336	532,107	5,602,443
Restricted for			
Debt Service	32,712	-	32,712
Park Improvements	314,155	-	314,155
Special Recreation	214,205	-	214,205
Insurance	41,977	-	41,977
Special Purpose	17,022	-	17,022
Public Safety	7,989	-	7,989
Unrestricted (Deficit)	147,651	(224,855)	(77,204)
TOTAL NET POSITION	\$ 5,846,047	\$ 307,252	\$ 6,153,299

See accompanying notes to financial statements.

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2012

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Administration	\$ 478,814	\$ 27,688	\$ 1,000	\$ -
Park Maintenance	321,131	-	17,587	870
Recreation	1,211,050	289,264	2,428	-
Interest and Fiscal Charges	139,212	-	-	-
Total Governmental Activities	2,150,207	316,952	21,015	870
Business-Type Activities				
Golf Course	651,813	532,343	-	-
Swimming Pool	104,253	76,120	-	-
Total Business-Type Activities	756,066	608,463	-	-
TOTAL PRIMARY GOVERNMENT	\$ 2,906,273	\$ 925,415	\$ 21,015	\$ 870

Preliminary and Tentative
For Discussion Purposes Only

	Net (Expense) Revenue and Change in Net Assets		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (450,126)	\$ -	\$ (450,126)
	(302,674)	-	(302,674)
	(919,358)	-	(919,358)
	(139,212)	-	(139,212)
	(1,811,370)	-	(1,811,370)
	-	(119,470)	(119,470)
	-	(28,133)	(28,133)
	-	(147,603)	(147,603)
	(1,811,370)	(147,603)	(1,958,973)
General Revenues			
Taxes			
Property	2,170,937	-	2,170,937
Replacement	39,736	-	39,736
Investment Income	2,664	-	2,664
Miscellaneous	31,272	-	31,272
Transfers	(244,617)	244,617	-
Total	1,999,992	244,617	2,244,609
CHANGE IN NET POSITION	188,622	97,014	285,636
NET POSITION, JANUARY 1	5,694,294	210,238	5,904,532
Restatement	(36,869)	-	(36,869)
NET POSITION, JANUARY 1, RESTATED	5,657,425	210,238	5,867,663
NET POSITION, DECEMBER 31	\$ 5,846,047	\$ 307,252	\$ 6,153,299

See accompanying notes to financial statements.

SYCAMORE PARK DISTRICT
 SYCAMORE, ILLINOIS
 BALANCE SHEET
 GOVERNMENTAL FUNDS

Preliminary and Tentative
 For Discussion Purposes Only

December 31, 2012

	General	Recreation	Special Recreation	General Obligation Bond Retirement	Bond Project	Nonmajor Governmental Funds	Total Governmental Funds
Cash	\$ 78,344	\$ 78,038	\$ 214,285	\$ 12,645	\$ 601,393	\$ 391,998	\$ 1,376,703
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)							
Property Taxes	500,000	813,700	180,000	562,243	-	213,400	2,269,343
Accounts	64	106	-	-	-	-	170
Prepaid Items	6,018	15,816	-	-	-	36,740	58,574
Due from Other Funds	-	-	-	-	227,793	-	227,793
TOTAL ASSETS	\$ 584,426	\$ 907,660	\$ 394,285	\$ 574,888	\$ 829,186	\$ 642,138	\$ 3,932,583

Preliminary and Tentative
Governmental
Project For Discussion Purposes Only

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

	General	Recreation	Special Recreation	General Obligation Bond Retirement	Bond Project	Nonmajor and Tentative Governmental Purposes Only
\$	9,736	12,488	80	-	9,565	31,869
Accounts Payable	15,065	8,414	-	-	-	23,479
Accrued Payroll	-	6,936	-	-	-	6,936
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	24,801	27,838	80	-	9,565	62,284

DEFERRED INFLOWS OF RESOURCES

Unavailable Revenue - Property Taxes	500,000	813,700	180,000	562,243	-	2,269,343
Total Deferred Inflows of Resources	500,000	813,700	180,000	562,243	-	2,269,343

FUND BALANCES

Nonspendable	6,018	15,816	-	-	-	58,574
Prepaid Items	-	-	-	-	-	-
Restricted for	-	-	-	-	-	-
Debt Service	-	-	-	12,368	20,344	32,712
Park Improvements	-	-	-	-	773,726	1,087,881
Special Recreation	-	-	214,205	-	-	214,205
Insurance	-	-	-	-	-	41,977
Special Purpose	-	-	-	-	-	17,022
Public Safety	-	-	-	-	-	7,989
Unrestricted	-	-	-	-	-	-
Assigned for	-	-	-	-	-	-
Recreation	-	50,306	-	-	-	50,306
Debt Service	-	-	-	277	-	277
Park Improvements	-	-	-	-	25,551	36,406
Unassigned	-	-	-	-	-	-
General Fund	53,607	-	-	-	-	53,607
Total Fund Balances	59,625	66,122	214,205	12,645	819,621	1,600,956

TOTAL LIABILITIES AND FUND BALANCES

\$	584,426	907,660	394,285	574,888	829,186	3,932,583
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See accompanying notes to financial statements.

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET ASSETS

December 31, 2012

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 1,600,956
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	7,469,150
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	(3,172,540)
Accrued interest payable on long-term liabilities is reported as a liability on the statement of net assets	(5,809)
Compensated absences are not due and payable in the current period and, therefore, are not reported in governmental funds	(28,034)
Net other postemployment benefit obligation is not due and payable in the current period and, therefore, is not reported in governmental funds	(3,846)
Net pension obligation is not due and payable in the current period and, therefore, is not reported in governmental funds	<u>(13,830)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 5,846,047</u>

See accompanying notes to financial statements.

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2012

	General	Recreation	Special Recreation	General Obligation Bond Retirement	Bond Project	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 478,029	\$ 696,530	\$ 175,316	\$ 549,746	\$ -	\$ 311,051	\$ 2,210,672
Charges for Services	-	292,022	-	-	-	-	292,022
Developer Contributions	-	-	-	-	-	17,587	17,587
Donations	-	3,778	-	-	-	-	3,778
Investment Income	24	37	48	53	1,191	1,311	2,664
Miscellaneous	37,443	19,280	-	-	-	-	56,723
Total Revenues	515,496	1,011,647	175,364	549,799	1,191	329,949	2,583,446
EXPENDITURES							
Current							
General Administration	358,184	-	-	-	-	101,350	459,534
Park Maintenance	196,624	-	-	-	-	-	196,624
Recreation	-	908,836	77,604	-	-	-	986,440
Capital Outlay	-	-	-	-	215,165	-	215,165
Debt Service	-	-	-	494,490	105,000	-	599,490
Principal	-	-	-	51,376	90,925	-	142,301
Interest and Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	554,808	908,836	77,604	545,866	411,090	101,350	2,599,554
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(39,312)	102,811	97,760	3,933	(409,899)	228,599	(16,108)

OTHER FINANCING SOURCES (USES)
Transfers In
Transfers (Out)
Bonds Issued, at Par

	General	Recreation	Special Recreation	General Obligation Bond Retirement	Bond Project	Preliminary and Tentative Governmental Purposes Only
\$	52,379	71,337	-	-	-	123,716
	(12,975)	(135,737)	-	-	(178,470)	(327,182)
	-	-	-	-	457,540	457,540
	39,404	(64,400)	-	-	(178,470)	2,54,074
Total Other Financing Sources (Uses)						
NET CHANGE IN FUND BALANCES	92	38,411	97,760	3,933	47,641	237,966
FUND BALANCES, JANUARY 1	59,533	27,711	116,445	8,712	771,980	1,362,990
FUND BALANCES, DECEMBER 31	\$ 59,625	\$ 66,122	\$ 214,205	\$ 12,645	\$ 819,621	\$ 1,600,956

See accompanying notes to financial statements.
- 11 -

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2012

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	237,966
Amounts reported for governmental activities in the statement of activities are different because:		
The issuance of long-term debt is reported as an other financing source in governmental funds but as an increase of principal outstanding in the statement of activities		(457,540)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities		599,490
The change in accrued interest payable on long-term debt is reported as an expense on the statement of activities		3,089
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities		69,764
Some expenses in the statement of activities (e.g., depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds		(257,177)
The change in the compensated absences liability is reported as an expense on the statement of activities		(5,712)
The change in net other postemployment benefit obligation is not a current financial resource and, therefore, is not reported in the governmental funds.		(968)
The change in net pension obligation is not a current financial resource and, therefore, is not reported in the governmental funds.		(290)
CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$</u>	<u>188,622</u>

See accompanying notes to financial statements.

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2012

	Golf Course	Swimming Pool	Total
CURRENT ASSETS			
Cash and Cash Equivalents	\$ -	\$ 3,642	\$ 3,642
Receivables			
Accounts	804	-	804
Inventory	32,164	-	32,164
Prepaid Expenses	238	-	238
Total Current Assets	33,206	3,642	36,848
CAPITAL ASSETS			
Property and Equipment	689,378	656,190	1,345,568
Accumulated Depreciation	(447,506)	(365,955)	(813,461)
Total Capital Assets	241,872	290,235	532,107
Total Assets	275,078	293,877	568,955
CURRENT LIABILITIES			
Accounts Payable	5,065	368	5,433
Accrued Payroll	3,551	-	3,551
Compensated Absences, Net of Noncurrent Portion	1,643	-	1,643
Unearned Revenue	13,916	-	13,916
Due to Other Funds	227,793	-	227,793
Total Current Liabilities	251,968	368	252,336
NONCURRENT LIABILITIES			
Compensated Absences, Net of Current Portion	9,367	-	9,367
Total Liabilities	261,335	368	261,703
NET POSITION			
Invested in Capital Assets, Net of Related Debt	241,872	290,235	532,107
Unrestricted	(228,129)	3,274	(224,855)
TOTAL NET POSITION	\$ 13,743	\$ 293,509	\$ 307,252

See accompanying notes to financial statements.

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2012

	Golf Course	Swimming Pool	Total
OPERATING REVENUES			
Charges for Sales and Services	\$ 532,343	\$ 76,120	\$ 608,463
Total Operating Revenues	532,343	76,120	608,463
OPERATING EXPENSES			
Operating and Administration	632,547	90,252	722,799
Depreciation	19,266	14,001	33,267
Total Operating Expenses	651,813	104,253	756,066
OPERATING INCOME (LOSS)	(119,470)	(28,133)	(147,603)
TRANSFERS			
Transfers In	185,511	17,955	203,466
Total Transfers	185,511	17,955	203,466
CONTRIBUTIONS	30,973	10,178	41,151
CHANGE IN NET POSITION	97,014	-	97,014
NET POSITION (DEFICIT), JANUARY 1	(83,271)	293,509	210,238
NET POSITION, DECEMBER 31	\$ 13,743	\$ 293,509	\$ 307,252

See accompanying notes to financial statements.

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2012

	Golf Course	Swimming Pool	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	\$ 533,068	\$ 76,120	\$ 609,188
Payments to Suppliers	(193,519)	(33,176)	(226,695)
Payments to Employees	(419,360)	(57,257)	(476,617)
Net Cash from Operating Activities	(79,811)	(14,313)	(94,124)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund Borrowings and Transfers	79,811	17,955	97,766
Net Cash from Noncapital Financing Activities	79,811	17,955	97,766
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net Cash from Capital and Related Financing Activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
None	-	-	-
Net Cash from Investing Activities	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	-	3,642	3,642
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ 3,642	\$ 3,642
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income (Loss)	\$ (119,470)	\$ (28,133)	\$ (147,603)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities			
Depreciation	19,266	14,001	33,267
Changes in Assets and Liabilities			
Accounts Receivable	2,118	-	2,118
Inventory	23,020	-	23,020
Prepays	(42)	-	(42)
Accounts Payable	1,258	(181)	1,077
Accrued Payroll	(749)	-	(749)
Accrued Compensated Absences	(5,937)	-	(5,937)
Unearned Revenue	725	-	725
NET CASH FROM OPERATING ACTIVITIES	\$ (79,811)	\$ (14,313)	\$ (94,124)

See accompanying notes to financial statements.

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Sycamore Park District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

a. Reporting Entity

The District is a body corporate and politic established under Illinois Compiled Statutes (ILCS) governed by an elected five member Board of Commissioners. These financial statements present the District's reporting entity as required by GAAP. The District is considered to be a primary government since its board is separately elected and the District is fiscally independent. The District has no component units as defined by GASB Statement No. 14, GASB Statement No. 39, and GASB Statement No. 61.

b. Fund Accounting

The District uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The District's funds are classified into the following categories: governmental and proprietary.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The general (corporate) fund is used to account for all activities of the District not accounted for in some other fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the District (internal service funds).

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on user fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues 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. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and enterprise funds. Major individual funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

The General Fund accounts for the resources traditionally associated with local governments, except those accounted for in another fund. Included in these services are general administration and park maintenance.

The Recreation Fund accounts for the operations of the District's recreational programs and concessions. Financing is provided from an annual property tax levy restricted by the state for recreation purposes and fees and charges for programs and activities assigned for recreation purposes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

The Special Recreation Fund accounts for the operations of the District's special recreation programs. Financing is provided from an annual property tax levy restricted by the state for special recreation purposes.

The General Obligation Bond Retirement Fund accounts for the accumulation of funds that are restricted or assigned for repayment of various general obligation bond issues where repayment is financed by an annual property tax levy.

The Bond Project Fund accounts for the proceeds of the General Obligation (Limited Tax) Park Bonds the proceeds of which are restricted for park development and improvements.

The District reports the following major proprietary funds:

The Golf Course Fund accounts for the revenues and expenses associated with the operation and maintenance of the golf course.

The Swimming Pool Fund accounts for the revenues and expenses associated with the operation and maintenance of the swimming pool.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements and the proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as nonoperating.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (generally 60 days). The District recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recorded when the related liability is incurred. Principal and interest on general long-term debt are recorded as expenditures become due.

Those revenues susceptible to accrual are property taxes, investment income, grants and charges for services.

The District reports unearned and unavailable revenue on its financial statements. Unavailable revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period for governmental funds. Unearned revenues arise when resources are received by the District before it has legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures or receipt of user fees prior to providing services. In subsequent periods, when revenue recognition criteria are met, or when the government has a legal claim to the resources by meeting all eligibility requirements, the liability for unearned or unavailable revenue is removed from the financial statements and revenue is recognized.

e. Investments

Investments, if any, consist of money market accounts. All investments with a maturity of one year or less when purchased are valued at cost which approximates market.

f. Cash and Cash Equivalents

Cash and cash equivalents are defined as demand deposits and investments with a maturity of 90 days or less when acquired.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Inventories and Prepaid Items/Expenses

Inventories consist of amounts available for resale and are accounted for using the consumption method. Inventories are valued at cost on a first in/first out (FIFO) method. Prepaid items/expenses represent funds disbursed at December 31 for future services (e.g., insurance).

h. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., bike trails, paths, roads, bridges and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost in excess of \$10,000 and an estimated useful life in excess of one year.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land Improvements	20
Buildings	50
Machinery and Equipment	5-20
Vehicles	8

i. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities and enterprise fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Long-Term Obligations (Continued)

In the governmental fund financial statements, governmental funds recognize bond premiums and discounts 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.

j. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave, since it is the District's policy to record the cost of sick leave only when used as it does not vest or accumulate, nor is it paid upon termination and/or retirement. Vested or accumulated vacation leave that is owed to retirees or terminated employees and all compensatory leave is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Vested or accumulated vacation and compensatory leave of governmental activities at the government-wide level and enterprise fund is recorded as an expense and liability as the benefits accrue to employees.

k. Property Taxes

Property taxes which have been levied but are not due before the end of the fiscal year are recorded as receivable. The entire receivable is offset by unavailable revenue as the levy is intended to finance the subsequent fiscal year.

l. Interfund Transactions

Interfund service transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund service transactions and reimbursements, are reported as transfers.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

n. Net Position/Fund Balances

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the District. Committed fund balance is constrained by formal actions of the Board of Park Commissioners, which is considered the District’s highest level of decision making authority. Formal actions include resolutions and ordinances approved by the Board of Park Commissioners. Assigned fund balance represents amounts constrained by the District’s intent to use them for a specific purpose. The authority to assign fund balance rests with the Board of Park Commissioners as this authority had not been delegated as of the fiscal year end. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned.

The District has established a fund balance policy with the following targets for percentage of estimated annual operating expenditures:

Fund	Target %
General	25-50%
Recreation	25%
Special Recreation	10%
Paving and Lighting	25%
Park Police	25%
Audit	75%
Insurance	25%

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Net Position/Fund Balances (Continued)

The District has not adopted a flow of fund policy; therefore, in accordance with GASB Statement No. 54, the default flow of funds has been applied which prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the District considers committed funds to be expended first followed by assigned funds and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Investment in capital assets is the book value of capital assets less any long-term debt outstanding that was issued to construct or acquire the capital assets.

None of the District's net positions or fund balances are restricted as a result from enabling legislation adopted by the District.

o. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

p. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows 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.

SYCAMORE PARK DISTRICT
 SYCAMORE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

Preliminary and Tentative
 For Discussion Purposes Only

2. LONG-TERM DEBT

The following is a summary of changes in long-term debt of the District for the year ended December 31, 2012. All bonded debt is payable by governmental activities through the Debt Service Fund or other governmental funds:

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General Obligation Bonds	\$ 3,314,490	\$ 457,540	\$ 599,490	\$ 3,172,540	\$ 627,540
Compensated Absences Payable	22,322	7,944	2,232	28,034	2,803
Net Pension Obligation	13,540	290	-	13,830	-
Net Other Postemployment Benefit Obligation	2,878	968	-	3,846	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 3,353,230	\$ 466,742	\$ 601,722	\$ 3,218,250	\$ 630,343
BUSINESS-TYPE ACTIVITIES					
Compensated Absences Payable	\$ 16,947	\$ 757	\$ 6,694	\$ 11,010	\$ 1,643
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 16,947	\$ 757	\$ 6,694	\$ 11,010	\$ 1,643

Long-term debt at December 31, 2012, is comprised of the following individual bond issues:

General Obligation Park Bonds

	Balance Outstanding	Current Portion
a. A \$2,555,000 General Obligation Alternate Revenue Source Bond dated May 15, 2006, due in annual installments of \$85,000 to \$185,000 from December 15, 2006 to December 15, 2025, interest at 4.00% to 4.25% payable each December 15.	\$ 1,860,000	\$ 110,000
b. A \$1,000,000 General Obligation Park Bond series 2009A dated April 6, 2009, due in annual installments of \$30,000 to \$85,000 from December 15, 2010 to December 15, 2024, interest at 3.00% to 5.50% payable semiannually on June 15 and December 15.	855,000	60,000

2. LONG-TERM DEBT (Continued)

General Obligation Park Bonds (Continued)

	Balance Outstanding	Current Portion
c. A \$457,540 General Obligation Limited Tax Park Bond series 2012 dated November 6, 2012, due in one installment of \$457,540 on November 1, 2013, interest at 0.89%.	\$ 457,540	\$ 457,540
TOTAL PARK BONDS	\$ 3,172,540	\$ 627,540

The alternate revenue bonds and the interest thereon are limited obligations of the District payable solely from the pledged revenues and pledged taxes. The pledged revenues are principal proceeds received by the District from time-to-time from the issuance of its general obligation bonds or notes to the fullest extent permitted by law, including Section 6-4 of the Park Code and such other funds of the District as may be necessary and on hand from time-to-time and lawfully available for such payment. Pledged taxes are ad valorem property taxes upon all taxable property. This pledge will remain until all bonds are retired or mature in 2025 as disclosed above.

The annual requirements to amortize to maturity the debt outstanding as of December 31, 2012 are as follows:

Year Ending December 31,	General Obligation Bonds	
	Principal	Interest
2013	\$ 627,540	\$ 121,209
2014	175,000	110,637
2015	185,000	103,787
2016	190,000	96,387
2017	195,000	88,463
2018	205,000	80,207
2019	210,000	71,348
2020	220,000	62,283
2021	230,000	52,587
2022	240,000	42,256
2023	250,000	31,456
2024	260,000	19,975
2025	185,000	7,863
TOTAL	\$ 3,172,540	\$ 888,458

3. CASH AND INVESTMENTS

The District has adopted an investment policy via ordinance that governs the investments of the District. Investments authorized by the policy include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and Illinois Funds.

The policy states that the investment portfolio shall be managed in a manner that will avoid any transaction that might impair public confidence, ensure that principal losses are avoided, shall remain sufficiently liquid and should be designed with objectives of maximizing return while securing both safety and liquidity. The policy includes investments authorized under ILCS as authorized investments.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral with a market value of at least 105% for all bank balances in excess of federal depository insurance with the collateral held by an agent of the District in the District's name. The District had a bank balance of deposits in the amount of \$21,110 that was uninsured and uncollateralized at December 31, 2012.

The District does not have an exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, as the District only invests in nonnegotiable certificates of deposit. However, the District's investment policy does not specifically limit the District to these types of investments, but does limit the length of maturity of investments to no more than two years from date of purchase.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. The District does not have an exposure to custodial credit risk since, as noted above; the District only invests in nonnegotiable certificates of deposit. However, the District's investment policy does not specifically limit the District to these types of investments.

Concentration of credit risk - At December 31, 2012, the District had no investments in money market mutual funds susceptible to the concentration of credit risk. This is in accordance with the District's investment policy, which does not contain any specific guidelines on the diversification of the investment portfolio.

Derivatives - The District's investment policy prohibits the use of or the investment in derivatives.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 2,777,322	\$ -	\$ -	\$ 2,777,322
Total Capital Assets not Being Depreciated	2,777,322	-	-	2,777,322
Capital Assets Being Depreciated				
Land Improvements	2,610,664	47,515	-	2,658,179
Buildings	3,496,919	-	-	3,496,919
Machinery and Equipment	1,517,997	22,249	-	1,540,246
Vehicles	125,432	-	-	125,432
Total Capital Assets Being Depreciated	7,751,012	69,764	-	7,820,776
Less Accumulated Depreciation for				
Land Improvements	1,131,946	111,757	-	1,243,703
Buildings	887,467	63,316	-	950,783
Machinery and Equipment	744,370	77,099	-	821,469
Vehicles	107,988	5,005	-	112,993
Total Accumulated Depreciation	2,871,771	257,177	-	3,128,948
Total Capital Assets Being Depreciated, Net	4,879,241	(187,413)	-	4,691,828
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET				
	\$ 7,656,563	\$ (187,413)	\$ -	\$ 7,469,150
BUSINESS-TYPE ACTIVITIES				
Capital Assets Being Depreciated				
Land Improvements	\$ 139,388	\$ -	\$ -	\$ 139,388
Buildings	964,446	-	-	964,446
Machinery and Equipment	178,754	41,151	-	219,905
Vehicles	21,829	-	-	21,829
Total Capital Assets Being Depreciated	1,304,417	41,151	-	1,345,568
Less Accumulated Depreciation for				
Land Improvements	126,986	3,267	-	130,253
Buildings	498,671	19,289	-	517,960
Machinery and Equipment	134,980	8,437	-	143,417
Vehicles	19,557	2,274	-	21,831
Total Accumulated Depreciation	780,194	33,267	-	813,461
Total Capital Assets Being Depreciated, Net	524,223	7,884	-	532,107
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET				
	\$ 524,223	\$ 7,884	\$ -	\$ 532,107

4. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General Administration	\$ 11,542
Park Maintenance	20,005
Recreation	<u>225,630</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 257,177</u>

5. LEASE COMMITMENTS

The District leases the Community Center from an unrelated party in Sycamore, Illinois. The lease has a term of 60 months with an option to renew the lease for five additional years. Total facility rent expenditures for the District was \$57,996 for the year ended December 31, 2012.

Future minimum lease payments are as follows:

2013	<u>\$ 28,998</u>
TOTAL	<u>\$ 28,998</u>

6. PROPERTY TAX CALENDAR

The following information gives significant dates on the property tax calendar of the District.

- The annual tax levy ordinance for 2011 was passed November 22, 2011;
- Property taxes were due to the County Collector in two installments, June 1 and September 1, 2012;
- Property taxes for the 2011 tax levy are normally received beginning in June and generally ending by November 2012;
- The annual tax levy ordinance for 2012 was passed on December 18, 2012;
- Property taxes are due to the County Collector in two installments, June 1 and September 1, 2013;
- The entire 2012 tax levy is recorded as a receivable and is offset by unavailable revenue as it is intended to finance the 2013 fiscal year. Property taxes for the 2012 tax levy are normally received beginning in June and generally ending by November 2013.

7. RISK MANAGEMENT

The District is exposed to various risks of loss including, but not limited to, general liability, property, casualty, workers' compensation, employee health and public official liability. To limit exposure to these risks, the District participates in two public entity risk pools. The District is liable for up to \$2,500 a year deductible for all years it participates in the pool and can be assessed this liability for up to two past years for a total potential assessment of \$5,000. The District's policy is to record any related expenditures in the year in which they are notified and the assessment is due. The District is not aware of any additional assessments owed as of December 31, 2012.

8. INDIVIDUAL FUND DISCLOSURES

Individual fund interfund receivables/payables at December 31, 2012 are as follows:

Fund	Due From	Due To
Bond Project		
Golf Course	\$ 227,793	\$ -
Golf Course		
Bond Project	-	227,793
TOTAL	\$ 227,793	\$ 227,793

The purpose of significant due from/to other funds is as follows:

- \$227,793 due to the Bond Project Fund from the Golf Course Fund for cash deficit, expected to be repaid within one year.

Individual fund transfers between funds at December 31, 2012 are as follows:

Fund	Transfer To	Transfer From
General		
Golf Course	\$ 12,975	\$ -
Nonmajor Governmental	-	52,379
Total General	12,975	52,379
Recreation		
Golf Course	122,099	-
Swimming Pool	13,638	-
Nonmajor Governmental	-	71,337
Total Recreation	135,737	71,337

8. INDIVIDUAL FUND DISCLOSURES (Continued)

Fund	Transfer To	Transfer From
Golf Course		
General	\$ -	\$ 12,975
Recreation	-	122,099
Nonmajor Governmental	-	50,437
Total Golf Course	-	185,511
Swimming Pool		
Recreation	-	13,638
Nonmajor Governmental	-	4,317
Total Swimming Pool	-	17,955
Nonmajor Governmental		
General	52,379	-
Recreation	71,337	-
Golf Course	50,437	-
Swimming Pool	4,317	-
Total Nonmajor Governmental	178,470	-
TOTAL	\$ 327,182	\$ 327,182

The purposes of significant transfers are as follows:

- \$52,379 transferred from Nonmajor Governmental Funds to the General Fund, \$71,337 to the Recreation Fund, \$50,437 to the Golf Course Fund and \$4,317 to the Swimming Pool Fund. These dollars were transferred to pay social security and IMRF contributions and insurance premiums for the current year. These transfers will not be repaid.
- \$12,975 transferred from the General Fund to the Golf Course and \$122,099 and \$13,638 transferred from the Recreation Fund to the Golf Course and Swimming Pool Funds, respectively for current year cash and operating deficits. These transfers will not be repaid.

Fund Balance/Net Position Deficits

The Golf Course Fund is reporting deficit unrestricted net position of (\$228,129) out of total net position of \$13,743 at December 31, 2012.

9. CONTINGENT LIABILITIES

a. Contingencies

The District is involved from time-to-time in lawsuits arising out of the normal course of business. It rigorously defends these suits, as it believes it has a meritorious defense against the claims. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the District's attorney that the resolution of these matters will not have a material adverse effect on the financial condition of the District.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State of Illinois. 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.

10. ILLINOIS MUNICIPAL RETIREMENT FUND

The District's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. 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 by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

10. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The District is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The required employer rate for calendar year 2012 was 11.23% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees.

The required contribution was determined as part of the December 31, 2009 actuarial valuation using the entry-age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases ranging from 0.4% to 10.0% per year and (c) 3% per year cost-of-living adjustments. Both (a) and (b) included an inflation component of 4.0%. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis.

Employer annual pension cost (APC), actual contributions and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

For Calendar Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2010	\$ 95,511	89.25%	\$ 10,264
2011	92,245	96.45%	13,540
2012	87,709	99.67%	13,830

10. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

The net pension obligation as of December 31, 2012, was calculated as follows:

Annual Required Contribution	\$ 87,419
Interest on Net Pension Obligation	1,016
Adjustment to Annual Required Contribution	<u>(726)</u>
Annual Pension Cost	87,709
Contributions Made	<u>87,419</u>
Increase in Net Pension Obligation	290
Net Pension Obligation, Beginning of Year	<u>13,540</u>
 NET PENSION OBLIGATION, END OF YEAR	 <u>\$ 13,830</u>

The funded status of the plan as of December 31, 2011, based on actuarial valuations performed as of the same date, is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans as disclosed above:

	Illinois Municipal Retirement
Actuarial Accrued Liability (AAL)	\$ 1,914,497
Actuarial Value of Plan Assets	1,552,863
Unfunded Actuarial Accrued Liability (UAAL)	361,634
Funded Ratio (Actuarial Value of Plan Assets/AAL)	81.11%
Covered Payroll (Active Plan Members)	\$ 804,418
UAAL as a Percentage of Covered Payroll	44.96%

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plans.

Information as of December 31, 2012 was not available at the time of printing.

11. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the District provides postemployment health care benefits (OPEB) for retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual, except for the implicit subsidy which is governed by the State Legislature and ILCS. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the District's governmental and business-type activities and proprietary funds.

b. Benefits Provided

The District provides continued health insurance coverage at the blended employer rate to all eligible retirees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the District's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a medicare supplement plan from the District's insurance provider.

c. Membership

At December 31, 2012, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	-
Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	<u>15</u>
 TOTAL	 <u>15</u>
 Participating Employers	 <u>1</u>

d. Funding Policy

The District is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation

The District first had an actuarial valuation performed for the plan as of December 31, 2009 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC). The District has not had an actuarial valuation performed as of December 31, 2012, as the actuarial accrued liability is immaterial and there have been no changes in demographics or benefits since the last valuation. The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2012 and the two preceding years are as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2010	\$ 968	\$ -	0.00%	\$ 1,910
December 31, 2011	968	-	0.00%	2,878
December 31, 2012	968	-	0.00%	3,846

The net OPEB obligation as of December 31, 2012, was calculated as follows:

Annual Required Contribution	\$ 968
Interest on Net OPEB Obligation	144
Adjustment to Annual Required Contribution	<u>(144)</u>
Annual OPEB Cost	968
Contributions Made	<u>-</u>
Increase in Net OPEB Obligation	968
Net OPEB Obligation, Beginning of Year	<u>2,878</u>
NET OPEB OBLIGATION, END OF YEAR	<u>\$ 3,846</u>

Funded Status and Funding Progress. The funded status of the plan as of December 31, 2009 (most recent valuation), was as follows:

Actuarial Accrued Liability (AAL)	\$ 8,810
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	8,810
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.0%
Covered Payroll (Active Plan Members)	\$ 802,822
UAAL as a Percentage of Covered Payroll	1.1%

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2009, actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 5.00% and an initial healthcare cost trend rate of 8.00% with an ultimate healthcare inflation rate of 6.00%. Both rates include a 3.00% inflation assumption. The actuarial value of assets was not determined as the District has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2009 was 30 years.

12. RESTATEMENT

Net position of governmental activities has been restated as of January 1, 2012 by (\$36,869) to eliminate the reporting of unamortized bond issuance costs in accordance with the provisions of GASB Statement No. 65.

Preliminary and Tentative
For Discussion Purposes Only

REQUIRED SUPPLEMENTARY INFORMATION

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Property Taxes	\$ 440,000	\$ 440,000	\$ 438,293	\$ (1,707)
Replacement Taxes	37,000	37,000	39,736	2,736
Subtotal	477,000	477,000	478,029	1,029
Investment Income	-	-	24	24
Miscellaneous	35,437	35,437	37,443	2,006
Total Revenues	512,437	512,437	515,496	3,059
EXPENDITURES				
Current				
General Administration	357,119	357,119	358,184	1,065
Park Maintenance	234,067	217,271	196,624	(20,647)
Total Expenditures	591,186	574,390	554,808	(19,582)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(78,749)	(61,953)	(39,312)	22,641
OTHER FINANCING SOURCES (USES)				
Transfers In	52,762	50,704	52,379	1,675
Transfers (Out)	-	-	(12,975)	(12,975)
Total Other Financing Sources (Uses)	52,762	50,704	39,404	(11,300)
NET CHANGE IN FUND BALANCE	\$ (25,987)	\$ (11,249)	92	\$ 11,341
FUND BALANCE, JANUARY 1			59,533	
FUND BALANCE, DECEMBER 31			\$ 59,625	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECREATION FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Property Taxes	\$ 681,000	\$ 681,000	\$ 696,530	\$ 15,530
Charges for Services	180,370	180,370	173,935	(6,435)
Recreation Fees	110,160	110,160	118,087	7,927
Donations	3,300	3,300	3,778	478
Investment Income	-	-	37	37
Miscellaneous	15,600	15,600	19,280	3,680
Total Revenues	990,430	990,430	1,011,647	21,217
EXPENDITURES				
Recreation				
General Administration	197,451	193,271	196,405	3,134
Sports Complex Administration	950	950	215	(735)
Sports Complex Maintenance	313,936	333,714	315,361	(18,353)
Midwest Museum of Natural History	11,000	11,000	11,578	578
Community Center	255,802	255,802	254,107	(1,695)
Concessions	131,628	131,628	131,170	(458)
Total Expenditures	910,767	926,365	908,836	(17,529)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	79,663	64,065	102,811	38,746
OTHER FINANCING SOURCES (USES)				
Transfers In	64,825	66,497	71,337	4,840
Transfers (Out)	-	-	(135,737)	(135,737)
Total Other Financing Sources (Uses)	64,825	66,497	(64,400)	(130,897)
NET CHANGE IN FUND BALANCE	\$ 144,488	\$ 130,562	38,411	\$ (92,151)
FUND BALANCE, JANUARY 1			27,711	
FUND BALANCE, DECEMBER 31			\$ 66,122	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL RECREATION FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Property Taxes	\$ 175,000	\$ 175,316	\$ 316
Investment Income	-	48	48
Total Revenues	<u>175,000</u>	<u>175,364</u>	<u>364</u>
EXPENDITURES			
Recreation			
Contractual Services	<u>175,000</u>	<u>77,604</u>	<u>(97,396)</u>
Total Expenditures	<u>175,000</u>	<u>77,604</u>	<u>(97,396)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>97,760</u>	<u>\$ 97,760</u>
FUND BALANCE, JANUARY 1		<u>116,445</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 214,205</u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND

December 31, 2012

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) As a Percentage of Covered Payroll (4) / (5)
2007	\$ 1,147,034	\$ 1,261,914	90.90%	\$ 114,880	\$ 784,700	14.64%
2008	1,071,361	1,499,440	71.45%	428,079	802,822	53.32%
2009	1,254,951	1,752,487	71.61%	497,536	860,909	57.79%
2010	1,455,399	1,897,671	76.69%	442,272	848,229	52.14%
2011	1,552,863	1,914,497	81.11%	361,634	804,418	44.96%
2012	N/A	N/A	N/A	N/A	N/A	N/A

Information as of December 31, 2012 was not available at the time of printing.

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2012

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
2009	\$ -	\$ 8,810	0.00%	\$ 8,810	\$ 802,822	1.10%
2010	N/A	N/A	N/A	N/A	N/A	N/A
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	N/A	N/A	N/A	N/A	N/A	N/A

The District implemented GASB Statement No. 45 for the fiscal year ended December 31, 2009.

Information for prior years is not available.

N/A - Information not available

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

December 31, 2012

<u>Calendar Year</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2007	\$ 79,019	\$ 79,019	100.00%
2008	74,743	74,743	100.00%
2009	78,687	78,687	100.00%
2010	85,247	95,511	89.25%
2011	88,969	92,025	96.68%
2012	87,419	87,419	100.00%

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2012

<u>Fiscal Year December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2009	\$ -	\$ 942	0.00%
2010	-	968	0.00%
2011	-	968	0.00%
2012	-	968	0.00%

The District implemented GASB Statement No. 45 for the fiscal year ended December 31, 2009.

Information for prior years is not available.

(See independent auditor's report.)

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2012

1. BUDGETS AND BUDGETARY ACCOUNTING

The budget numbers included in the financial schedules represent the amounts appropriated by the District and have been prepared on the modified accrual basis of accounting. The District follows these procedures in establishing the budgetary data reflected in the financial schedules:

- a. Prior to February, the Director submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the previous January 1. The operating budget includes proposed expenditures and the means of financing them for all funds.
- b. An executive budget work session may be conducted at the District administrative office.
- c. A public hearing is conducted at the District administration office to obtain taxpayer comments.
- d. The budget is legally enacted through passage of an appropriation ordinance.
- e. Any revisions that alter the expenditures of any fund must be approved by the Board of Commissioners. No supplemental appropriations were adopted during the year.
- f. All appropriations lapse at the end of the year.

2. EXCESS OF EXPENDITURES/EXPENSES OVER BUDGETS

At December 31, 2012, expenses exceeded budgets in the Golf Course Fund by \$11,762. Expenses in the fund were below legally-adopted appropriations.

Preliminary and Tentative
For Discussion Purposes Only

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

Purpose:

These financial statements provide a more detailed view of the General Purpose External Financial Statements presented in the preceding subsection.

Preliminary and Tentative
For Discussion Purposes Only

NONMAJOR GOVERNMENTAL FUNDS

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

Preliminary and Tentative
For Discussion Purposes Only

December 31, 2012

	Special Revenue		
	Donations	Illinois Municipal Retirement	Social Security
ASSETS			
Cash	\$ 220,678	\$ -	\$ -
Receivables			
Property Taxes	-	86,000	75,000
Prepaid Items	-	-	-
TOTAL ASSETS	\$ 220,678	\$ 86,000	\$ 75,000
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	-	86,000	75,000
Total Deferred Inflows of Resources	-	86,000	75,000
FUND BALANCES			
Nonspendable			
Prepaid Items	-	-	-
Restricted for			
Special Recreation	-	-	-
Insurance	-	-	-
Special Purpose	-	-	-
Park Improvements	209,823	-	-
Public Safety	-	-	-
Unrestricted			
Assigned for			
Park Improvements	10,855	-	-
Total Fund Balances	220,678	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 220,678	\$ 86,000	\$ 75,000

Preliminary and Tentative
For Discussion Purposes Only

		Special Revenue			Capital Projects	Total Nonmajor Governmental Funds
Insurance	Audit	Paving and Lighting	Park Police	Developer Contribution		
\$ 41,977	\$ 17,022	\$ 72,921	\$ 7,989	\$ 31,411	\$ 391,998	
43,000	9,400	-	-	-	213,400	
36,740	-	-	-	-	36,740	
<hr/>						
\$ 121,717	\$ 26,422	\$ 72,921	\$ 7,989	\$ 31,411	\$ 642,138	
<hr/>						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<hr/>						
-	-	-	-	-	-	
<hr/>						
43,000	9,400	-	-	-	213,400	
<hr/>						
43,000	9,400	-	-	-	213,400	
<hr/>						
36,740	-	-	-	-	36,740	
<hr/>						
-	-	-	-	-	-	
41,977	-	-	-	-	41,977	
-	17,022	-	-	-	17,022	
-	-	72,921	-	31,411	314,155	
-	-	-	7,989	-	7,989	
<hr/>						
-	-	-	-	-	10,855	
<hr/>						
78,717	17,022	72,921	7,989	31,411	428,738	
<hr/>						
\$ 121,717	\$ 26,422	\$ 72,921	\$ 7,989	\$ 31,411	\$ 642,138	
<hr/>						

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2012

	Special Revenue		
	Donations	Illinois Municipal Retirement	Social Security
REVENUES			
Taxes	\$ -	\$ 96,730	\$ 81,740
Developer Contributions	-	-	-
Investment Income	1,275	-	-
Total Revenues	1,275	96,730	81,740
EXPENDITURES			
Current			
General Administration	-	-	-
Recreation	-	-	-
Total Expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,275	96,730	81,740
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	-	(96,730)	(81,740)
Total Other Financing Sources (Uses)	-	(96,730)	(81,740)
NET CHANGE IN FUND BALANCES	1,275	-	-
FUND BALANCES, JANUARY 1	219,403	-	-
FUND BALANCES, DECEMBER 31	\$ 220,678	\$ -	\$ -

Preliminary and Tentative
For Discussion Purposes Only

		Special Revenue			Capital Projects	Total Nonmajor Governmental Funds
Insurance	Audit	Paving and Lighting	Park Police	Developer Contribution		
\$ 114,656	\$ 17,925	\$ -	\$ -	\$ -	\$ 311,051	
-	-	-	-	17,587	17,587	
6	3	18	2	7	1,311	
114,662	17,928	18	2	17,594	329,949	
87,055	14,295	-	-	-	101,350	
-	-	-	-	-	-	
87,055	14,295	-	-	-	101,350	
27,607	3,633	18	2	17,594	228,599	
-	-	-	-	-	(178,470)	
-	-	-	-	-	(178,470)	
27,607	3,633	18	2	17,594	50,129	
51,110	13,389	72,903	7,987	13,817	378,609	
\$ 78,717	\$ 17,022	\$ 72,921	\$ 7,989	\$ 31,411	\$ 428,738	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DONATIONS FUND

For the Year Ended December 31, 2012

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Donations	\$ 2,000	\$ -	\$ (2,000)
Investment Income	-	1,275	1,275
Total Revenues	<u>2,000</u>	<u>1,275</u>	<u>(725)</u>
EXPENDITURES			
None	<u>2,000</u>	-	<u>(2,000)</u>
Total Expenditures	<u>2,000</u>	-	<u>(2,000)</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ -</u></u>	1,275	<u><u>\$ 1,275</u></u>
FUND BALANCE, JANUARY 1		<u>219,403</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 220,678</u></u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Property Taxes	\$ 97,000	\$ 96,730	\$ (270)
Total Revenues	97,000	96,730	(270)
EXPENDITURES			
None	-	-	-
Total Expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	97,000	96,730	(270)
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(97,000)	(96,730)	270
Total Other Financing Sources (Uses)	(97,000)	(96,730)	270
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1		-	
FUND BALANCE, DECEMBER 31		<u>\$ -</u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Property Taxes	\$ 82,000	\$ 81,740	\$ (260)
Total Revenues	<u>82,000</u>	<u>81,740</u>	<u>(260)</u>
EXPENDITURES			
None	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>82,000</u>	<u>81,740</u>	<u>(260)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	<u>(82,000)</u>	<u>(81,740)</u>	<u>260</u>
Total Other Financing Sources (Uses)	<u>(82,000)</u>	<u>(81,740)</u>	<u>260</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE, JANUARY 1		<u>-</u>	
FUND BALANCE, DECEMBER 31		<u>\$ -</u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Property Taxes	\$ 115,000	\$ 114,656	\$ (344)
Investment income	-	6	6
Total Revenues	<u>115,000</u>	<u>114,662</u>	<u>(338)</u>
EXPENDITURES			
General Administration			
Insurance	79,000	69,849	(9,151)
Miscellaneous	19,000	17,206	(1,794)
Total Expenditures	<u>98,000</u>	<u>87,055</u>	<u>(10,945)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 17,000</u>	27,607	<u>\$ 10,607</u>
FUND BALANCE, JANUARY 1		<u>51,110</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 78,717</u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AUDIT FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Property Taxes	\$ 18,000	\$ 17,925	\$ (75)
Investment Income	-	3	3
Total Revenues	<u>18,000</u>	<u>17,928</u>	<u>(72)</u>
EXPENDITURES			
General Administration			
Professional Services	<u>16,000</u>	<u>14,295</u>	<u>(1,705)</u>
Total Expenditures	<u>16,000</u>	<u>14,295</u>	<u>(1,705)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,000</u>	3,633	<u>\$ 1,633</u>
FUND BALANCE, JANUARY 1		<u>13,389</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 17,022</u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PAVING AND LIGHTING FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Investment Income	\$ -	\$ 18	\$ 18
Total Revenues	-	18	18
EXPENDITURES			
Capital Outlay	30,000	-	(30,000)
Total Expenditures	30,000	-	(30,000)
NET CHANGE IN FUND BALANCE	<u>\$ (30,000)</u>	18	<u>\$ 30,018</u>
FUND BALANCE, JANUARY 1		<u>72,903</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 72,921</u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK POLICE FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Investment Income	\$ -	\$ 2	\$ 2
Total Revenues	-	2	2
EXPENDITURES			
General Administration	7,000	-	(7,000)
Total Expenditures	7,000	-	(7,000)
NET CHANGE IN FUND BALANCE	<u>\$ (7,000)</u>	2	<u>\$ 7,002</u>
FUND BALANCE, JANUARY 1		<u>7,987</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 7,989</u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEVELOPER CONTRIBUTION FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Developer Contributions	\$ 5,000	\$ 17,587	\$ 12,587
Investment Income	-	7	7
Total Revenues	<u>5,000</u>	<u>17,594</u>	<u>12,594</u>
EXPENDITURES			
None	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 5,000</u></u>	<u>17,594</u>	<u><u>\$ 12,594</u></u>
FUND BALANCE, JANUARY 1		<u>13,817</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 31,411</u></u>	

(See independent auditor's report.)

Preliminary and Tentative
For Discussion Purposes Only

MAJOR GOVERNMENTAL FUNDS

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

COMBINING BALANCE SHEET
RECREATION FUNDS

December 31, 2012

	Recreation Subfund	Concessions Subfund	Total
ASSETS			
Cash	\$ 49,056	\$ 28,982	\$ 78,038
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Property Taxes	813,700	-	813,700
Accounts	106	-	106
Prepaid Items	14,283	1,533	15,816
Total Assets	<u>\$ 877,145</u>	<u>\$ 30,515</u>	<u>\$ 907,660</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 12,287	\$ 201	\$ 12,488
Accrued Payroll	8,096	318	8,414
Unearned Revenue	6,936	-	6,936
Total Liabilities	<u>27,319</u>	<u>519</u>	<u>27,838</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	813,700	-	813,700
Total Deferred Inflows of Resources	<u>813,700</u>	<u>-</u>	<u>813,700</u>
FUND BALANCES			
Nonspendable			
Prepaid Items	14,283	1,533	15,816
Unrestricted			
Assigned for			
Recreation	21,843	28,463	50,306
Total Fund Balances	<u>36,126</u>	<u>29,996</u>	<u>66,122</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 877,145</u>	<u>\$ 30,515</u>	<u>\$ 907,660</u>

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECREATION FUNDS

For the Year Ended December 31, 2012

	Recreation Subfund	Concessions Subfund	Total
REVENUES			
Property Taxes	\$ 696,530	\$ -	\$ 696,530
Charges for Services	34,549	139,386	173,935
Recreation Fees	118,087	-	118,087
Donations	3,778	-	3,778
Investment Income	37	-	37
Miscellaneous	19,280	-	19,280
Total Revenues	872,261	139,386	1,011,647
EXPENDITURES			
Recreation			
General Administration	196,405	-	196,405
Sports Complex Administration	215	-	215
Sports Complex Maintenance	315,361	-	315,361
Midwest Museum of Natural History	11,578	-	11,578
Community Center	254,107	-	254,107
Concessions	-	131,170	131,170
Total Expenditures	777,666	131,170	908,836
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	94,595	8,216	102,811
OTHER FINANCING SOURCES (USES)			
Transfers In	66,141	5,196	71,337
Transfers (Out)	(135,737)	-	(135,737)
Total Other Financing Sources (Uses)	(69,596)	5,196	(64,400)
NET CHANGE IN FUND BALANCE	24,999	13,412	38,411
FUND BALANCE, JANUARY 1	11,127	16,584	27,711
FUND BALANCE, DECEMBER 31	\$ 36,126	\$ 29,996	\$ 66,122

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Property Taxes	\$ 440,000	\$ 440,000	\$ 438,293	\$ (1,707)
Replacement Taxes	37,000	37,000	39,736	2,736
Subtotal	477,000	477,000	478,029	1,029
Investment Income	-	-	24	24
Miscellaneous	35,437	35,437	37,443	2,006
Total Revenues	512,437	512,437	515,496	3,059
EXPENDITURES				
General Administration				
Salaries and Wages	187,486	187,486	189,139	1,653
Professional Services	14,500	14,500	15,555	1,055
Department Administration	34,875	34,875	34,788	(87)
Maintenance and Equipment	600	600	1,478	878
Services	12,150	12,150	14,180	2,030
Materials and Supplies	850	850	419	(431)
Utilities	10,840	10,840	10,513	(327)
Insurance	60,420	60,420	57,876	(2,544)
Miscellaneous	35,398	35,398	34,236	(1,162)
Total General Administration	357,119	357,119	358,184	1,065
Park Maintenance				
Salaries and Wages	87,016	76,114	74,469	(1,645)
Department Administration	1,650	1,650	868	(782)
Services	11,900	11,900	14,412	2,512
Maintenance and Equipment	30,750	30,750	34,165	3,415
Materials and Supplies	58,000	58,000	37,093	(20,907)
Utilities	15,450	15,450	13,257	(2,193)
Insurance	10,872	7,036	6,886	(150)
Miscellaneous	18,429	16,371	15,474	(897)
Total Park Maintenance	234,067	217,271	196,624	(20,647)
Total Expenditures	591,186	574,390	554,808	(19,582)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(78,749)	(61,953)	(39,312)	22,641
OTHER FINANCING SOURCES (USES)				
Transfers In	52,762	50,704	52,379	1,675
Transfers (Out)	-	-	(12,975)	(12,975)
Total Other Financing Sources (Uses)	52,762	50,704	39,404	(11,300)
NET CHANGE IN FUND BALANCE	\$ (25,987)	\$ (11,249)	92	\$ 11,341
FUND BALANCE, JANUARY 1			59,533	
FUND BALANCE, DECEMBER 31			\$ 59,625	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECREATION SUBFUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Property Taxes	\$ 681,000	\$ 681,000	\$ 696,530	\$ 15,530
Charges for Services				
User Fees - Sports Complex	43,100	43,100	34,549	(8,551)
Recreation Fees	110,160	110,160	118,087	7,927
Donations	3,300	3,300	3,778	478
Investment Income	-	-	37	37
Miscellaneous	15,600	15,600	19,280	3,680
Total Revenues	853,160	853,160	872,261	19,101
EXPENDITURES				
General Administration				
Salaries and Wages	112,552	109,939	109,741	(198)
Professional Services	2,500	2,500	4,821	2,321
Department Administration	21,235	21,235	19,553	(1,682)
Services	9,350	9,350	13,642	4,292
Utilities	10,680	10,680	9,853	(827)
Insurance	19,968	18,894	18,413	(481)
Miscellaneous	21,166	20,673	20,382	(291)
Total General Administration	197,451	193,271	196,405	3,134
Sports Complex Administration				
Materials and Supplies	950	950	215	(735)
Total Sports Complex Administration	950	950	215	(735)
Sports Complex Maintenance				
Salaries and Wages	172,076	184,734	184,277	(457)
Department Administration	250	250	251	1
Services	6,500	6,500	7,518	1,018
Maintenance and Equipment	10,050	10,050	9,275	(775)
Materials and Supplies	31,950	31,950	15,474	(16,476)
Utilities	6,200	6,200	7,223	1,023
Insurance	54,420	59,375	57,156	(2,219)
Miscellaneous	32,490	34,655	34,187	(468)
Total Sports Complex Maintenance	313,936	333,714	315,361	(18,353)
Midwest Museum of Natural History				
Maintenance and Equipment	9,000	9,000	11,578	2,578
Miscellaneous	2,000	2,000	-	(2,000)
Total Midwest Museum of Natural History	11,000	11,000	11,578	578

(This schedule is continued on the following pages.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)
RECREATION FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance Over (Under)
EXPENDITURES (Continued)				
Community Center				
Administration				
Salaries and Wages	\$ 49,000	\$ 49,000	\$ 48,231	\$ (769)
Department Administration	3,500	3,500	4,158	658
Services	6,000	6,000	4,747	(1,253)
Maintenance and Equipment	5,750	5,750	6,042	292
Utilities	13,582	13,582	13,074	(508)
Miscellaneous	67,745	67,745	67,726	(19)
Total Administration	145,577	145,577	143,978	(1,599)
Youth Programs				
Salaries and Wages	200	200	587	387
Professional Services	1,050	1,050	2,445	1,395
Department Administration	-	-	230	230
Miscellaneous	16	16	46	30
Total Youth Programs	1,266	1,266	3,308	2,042
Teen Programs				
Salaries and Wages	2,625	2,625	1,996	(629)
Professional Services	1,750	1,750	750	(1,000)
Department Administration	3,300	3,300	1,780	(1,520)
Miscellaneous	202	202	153	(49)
Total Teen Programs	7,877	7,877	4,679	(3,198)
Adult Programs				
Salaries and Wages	300	300	320	20
Professional Services	300	300	1,375	1,075
Department Administration	850	850	1,465	615
Miscellaneous	24	24	24	-
Total Adult Programs	1,474	1,474	3,184	1,710
Family Programs				
Salaries and Wages	9,000	9,000	7,141	(1,859)
Department Administration	500	500	250	(250)
Utilities	250	250	240	(10)
Miscellaneous	689	689	551	(138)
Total Family Programs	10,439	10,439	8,182	(2,257)

(This schedule is continued on the following pages.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)
RECREATION FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance Over (Under)
EXPENDITURES (Continued)				
Community Center (Continued)				
Senior Programs				
Professional Services	\$ 150	\$ 150	\$ 140	\$ (10)
Department Administration	-	-	105	105
Total Senior Programs	150	150	245	95
Dance Programs				
Professional Services	2,100	2,100	3,451	1,351
Department Administration	-	-	803	803
Total Dance Programs	2,100	2,100	4,254	2,154
League Programs				
Salaries and Wages	3,000	3,000	2,908	(92)
Professional Services	-	-	136	136
Department Administration	600	600	707	107
Miscellaneous	230	230	227	(3)
Total League Programs	3,830	3,830	3,978	148
Youth Athletics				
Salaries and Wages	2,633	2,633	2,162	(471)
Professional Services	13,725	13,725	12,799	(926)
Department Administration	2,968	2,968	2,960	(8)
Miscellaneous	203	203	166	(37)
Total Youth Athletics	19,529	19,529	18,087	(1,442)
Fitness Programs				
Salaries and Wages	17,900	17,900	15,976	(1,924)
Department Administration	-	-	564	564
Miscellaneous	1,370	1,370	1,192	(178)
Total Fitness Programs	19,270	19,270	17,732	(1,538)
Preschool Programs				
Salaries and Wages	350	350	570	220
Professional Services	250	250	1,024	774
Department Administration	2,210	2,210	1,041	(1,169)
Miscellaneous	28	28	36	8
Total Preschool Programs	2,838	2,838	2,671	(167)

(This schedule is continued on the following page.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)
RECREATION FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance Over (Under)
EXPENDITURES (Continued)				
Community Center (Continued)				
Special Events				
Salaries and Wages	\$ 540	\$ 540	\$ 448	\$ (92)
Professional Services	550	550	800	250
Department Administration	2,145	2,145	2,724	579
Materials and Supplies	-	-	69	69
Miscellaneous	42	42	34	(8)
Total Special Events	3,277	3,277	4,075	798
Summer Concerts				
Professional Services	8,600	8,600	9,872	1,272
Total Summer Concerts	8,600	8,600	9,872	1,272
Trips				
Department Administration	3,975	3,975	5,428	1,453
Total Trips	3,975	3,975	5,428	1,453
Brochures				
Department Administration	25,600	25,600	24,434	(1,166)
Total Brochures	25,600	25,600	24,434	(1,166)
Total Community Center Expenditures	255,802	255,802	254,107	(1,695)
Total Expenditures	779,139	794,737	777,666	(17,071)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	74,021	58,423	94,595	36,172
OTHER FINANCING SOURCES (USES)				
Transfers In	59,959	61,631	66,141	4,510
Transfers (Out)	-	-	(135,737)	(135,737)
Total Other Financing Sources (Uses)	59,959	61,631	(69,596)	(131,227)
NET CHANGE IN FUND BALANCE	\$ 133,980	\$ 120,054	24,999	\$ (95,055)
FUND BALANCE, JANUARY 1			11,127	
FUND BALANCE, DECEMBER 31			\$ 36,126	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CONCESSIONS SUBFUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Charges For Services			
Sales Concessions - Clubhouse	\$ 61,145	\$ 66,275	\$ 5,130
Sales Concessions - Beverage Cart	15,250	13,994	(1,256)
Sales Concessions - Vending	250	-	(250)
Sales Concessions - Sports Complex	29,575	28,122	(1,453)
Sales Concessions - Pool	12,550	11,708	(842)
Sales Concessions - Catering	18,500	19,287	787
Total Revenues	137,270	139,386	2,116
EXPENDITURES			
Clubhouse			
Salaries and Wages	27,202	27,529	327
Department Administration	3,950	2,799	(1,151)
Services	1,900	1,701	(199)
Maintenance and Equipment	2,000	1,058	(942)
Materials and Supplies	4,700	3,976	(724)
Sales Inventory	23,425	31,743	8,318
Utilities	3,100	2,799	(301)
Miscellaneous	8,777	9,342	565
Total Clubhouse	75,054	80,947	5,893
Beverage Cart			
Salaries and Wages	5,383	4,814	(569)
Sales Inventory	4,600	3,256	(1,344)
Miscellaneous	1,350	1,336	(14)
Total Beverage Cart	11,333	9,406	(1,927)
Vending			
Miscellaneous	25	-	(25)
Total Vending	25	-	(25)
Sports Complex			
Salaries and Wages	5,700	4,736	(964)
Department Administration	160	165	5
Maintenance and Equipment	400	34	(366)
Materials and Supplies	1,000	659	(341)
Sales Inventory	12,675	11,158	(1,517)
Utilities	1,500	1,035	(465)
Miscellaneous	3,887	3,196	(691)
Total Sports Complex	25,322	20,983	(4,339)

(This schedule is continued on the following page.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)
CONCESSIONS FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
EXPENDITURES (Continued)			
Pool			
Salaries and Wages	\$ 4,000	\$ 4,067	\$ 67
Department Administration	160	165	5
Services	200	129	(71)
Maintenance and Equipment	300	159	(141)
Materials and Supplies	400	105	(295)
Sales Inventory	4,765	5,612	847
Miscellaneous	2,969	2,900	(69)
Total Pool	<u>12,794</u>	<u>13,137</u>	<u>343</u>
Catering			
Salaries and Wages	850	810	(40)
Sales Inventory	6,000	5,351	(649)
Miscellaneous	250	536	286
Total Catering	<u>7,100</u>	<u>6,697</u>	<u>(403)</u>
Total Expenditures	<u>131,628</u>	<u>131,170</u>	<u>(458)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,642</u>	<u>8,216</u>	<u>2,574</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>4,866</u>	<u>5,196</u>	<u>330</u>
Total Other Financing Sources (Uses)	<u>4,866</u>	<u>5,196</u>	<u>330</u>
NET CHANGE IN FUND BALANCE	<u>\$ 10,508</u>	<u>13,412</u>	<u>\$ 2,904</u>
FUND BALANCE, JANUARY 1		<u>16,584</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 29,996</u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL OBLIGATION BOND RETIREMENT FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Property Taxes	\$ 546,000	\$ 549,746	\$ 3,746
Investment Income	-	53	53
Total Revenues	<u>546,000</u>	<u>549,799</u>	<u>3,799</u>
EXPENDITURES			
Debt Service			
Principal	493,575	494,490	915
Interest and Fiscal Charges	52,292	51,376	(916)
Total Expenditures	<u>545,867</u>	<u>545,866</u>	<u>(1)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>133</u>	<u>3,933</u>	<u>3,800</u>
NET CHANGE IN FUND BALANCE	<u>\$ 133</u>	<u>3,933</u>	<u>\$ 3,800</u>
FUND BALANCE, JANUARY 1		<u>8,712</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 12,645</u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BOND PROJECT FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Investment Income	\$ -	\$ 1,191	\$ 1,191
Total Revenues	-	1,191	1,191
EXPENDITURES			
Capital Outlay	347,150	215,165	(131,985)
Debt Service			
Principal	105,000	105,000	-
Interest and Fiscal Charges	90,875	90,925	50
Total Expenditures	543,025	411,090	(131,935)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(543,025)	(409,899)	133,126
OTHER FINANCING SOURCES (USES)			
Bond Issued, at Par	434,000	457,540	23,540
Total Other Financing Sources (Uses)	434,000	457,540	23,540
NET CHANGE IN FUND BALANCE	\$ (109,025)	47,641	\$ 156,666
FUND BALANCE, JANUARY 1		771,980	
FUND BALANCE, DECEMBER 31		\$ 819,621	

(See independent auditor's report.)

Preliminary and Tentative
For Discussion Purposes Only

PROPRIETARY FUNDS

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
GOLF COURSE FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance Over (Under)
OPERATING REVENUES				
Green Fees	\$ 153,160	\$ 153,160	\$ 163,492	\$ 10,332
Golf Events and Programs	34,340	34,340	26,674	(7,666)
Golf Cart Rentals	101,000	101,000	127,033	26,033
Season Passes	133,600	133,600	130,227	(3,373)
Pro Shop Sales	66,152	66,152	84,917	18,765
Total Operating Revenues	488,252	488,252	532,343	44,091
OPERATING EXPENSES				
Golf Maintenance				
Salaries and Wages	187,242	142,790	140,774	(2,016)
Department Administration	150	150	156	6
Services	4,200	4,200	2,514	(1,686)
Maintenance and Equipment	12,650	12,650	11,506	(1,144)
Materials and Supplies	66,500	66,500	52,869	(13,631)
Utilities	10,650	10,650	12,515	1,865
Insurance	63,948	49,269	49,523	254
Miscellaneous	33,557	25,164	23,583	(1,581)
Total Golf Maintenance	378,897	311,373	293,440	(17,933)
Pro Shop				
Salaries and Wages	142,302	136,620	139,737	3,117
Professional Services	9,000	9,000	8,890	(110)
Department Administration	9,400	9,400	10,456	1,056
Services	6,175	6,175	6,715	540
Maintenance and Equipment	6,500	6,500	6,501	1
Materials and Supplies	8,000	8,000	9,065	1,065
Sales Inventory	47,800	47,800	90,316	42,516
Utilities	13,200	13,200	8,436	(4,764)
Insurance	33,444	31,108	30,373	(735)
Miscellaneous	28,424	22,308	28,618	6,310
Total Pro Shop	304,245	290,111	339,107	48,996
Depreciation	18,000	18,000	19,266	1,266
Total Operating Expenses	701,142	619,484	651,813	32,329

(This schedule is continued on the following page.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL (Continued)
GOLF COURSE FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance Over (Under)
OPERATING INCOME (LOSS)	\$ (212,890)	\$ (131,232)	\$ (119,470)	\$ 11,762
TRANSFERS				
Transfers In	57,281	47,815	185,511	137,696
Total Transfers	57,281	47,815	185,511	137,696
CONTRIBUTIONS	-	-	30,973	30,973
CHANGE IN NET POSITION	<u>\$ (155,609)</u>	<u>\$ (83,417)</u>	97,014	<u>\$ 180,431</u>
NET POSITION (DEFICIT), JANUARY 1			<u>(83,271)</u>	
NET POSITION, DECEMBER 31			<u>\$ 13,743</u>	

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
SWIMMING POOL FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
OPERATING REVENUES			
Charges for Services			
Pools Fees	\$ 24,610	\$ 24,022	\$ (588)
Pool Events and Programs	12,285	15,716	3,431
Season Passes	37,750	36,382	(1,368)
Total Operating Revenues	74,645	76,120	1,475
OPERATING EXPENSES			
Swimming Pool			
Administration			
Salaries and Wages	47,000	45,952	(1,048)
Department Administration	1,450	1,943	493
Services	750	631	(119)
Materials and Supplies	1,150	554	(596)
Utilities	450	450	-
Miscellaneous	4,346	4,097	(249)
Total Administration	55,146	53,627	(1,519)
Pool Maintenance			
Department Administration	300	-	(300)
Services	1,800	2,935	1,135
Maintenance and Equipment	5,400	4,113	(1,287)
Materials and Supplies	7,000	6,120	(880)
Utilities	21,000	15,629	(5,371)
Total Pool Maintenance	35,500	28,797	(6,703)
Swim Lessons			
Salaries and Wages	7,000	6,697	(303)
Professional Services	200	-	(200)
Department Administration	150	618	468
Miscellaneous	536	513	(23)
Total Swim Lessons	7,886	7,828	(58)
Depreciation	13,500	14,001	501
Total Operating Expenses	112,032	104,253	(7,779)

(This schedule is continued on the following page.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL (Continued)
SWIMMING POOL FUND

For the Year Ended December 31, 2012

	Final Budget	Actual	Variance Over (Under)
OPERATING INCOME (LOSS)	\$ (37,387)	\$ (28,133)	\$ 9,254
TRANSFERS			
Transfers In	4,132	17,955	13,823
Total Transfers	4,132	17,955	13,823
CONTRIBUTIONS	-	10,178	10,178
CHANGE IN NET POSITION	<u>\$ (33,255)</u>	-	<u>\$ 33,255</u>
NET POSITION, JANUARY 1		<u>293,509</u>	
NET POSITION DECEMBER 31		<u>\$ 293,509</u>	

(See independent auditor's report.)

Preliminary and Tentative
For Discussion Purposes Only

LONG-TERM DEBT PAYABLE BY GOVERNMENTAL FUNDS

Purpose:

General Long-Term Debt - to account for the long-term portion of outstanding principal balances on any general obligation debt of the District.

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF GENERAL LONG-TERM DEBT

December 31, 2012

AMOUNT AVAILABLE AND TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM DEBT	
Amount Available in Debt Service Fund	\$ 12,645
Amount to be Provided	<u>3,159,895</u>
TOTAL AVAILABLE AND TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM DEBT	<u>\$ 3,172,540</u>
GENERAL LONG-TERM DEBT PAYABLE	
General Obligation Park Bonds Payable	\$ 1,312,540
General Obligation Alternate Revenue Source Park Bonds Payable	<u>1,860,000</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$ 3,172,540</u>

(See independent auditor's report.)

Preliminary and Tentative
For Discussion Purposes Only

SUPPLEMENTAL FINANCIAL INFORMATION

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF PROPERTY TAX DATA

Last Ten Years

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
ASSESSED VALUATIONS	N/A	\$ 439,607,326	\$ 466,996,590	\$ 492,918,971	\$ 475,111,862	\$ 444,112,643	\$ 386,837,630	\$ 336,884,055	\$ 287,011,086	\$ 263,276,868
PROPERTY TAX RATES BY FUND										
General	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0977	0.1000
Special Revenue Funds										
Illinois Municipal Retirement	0.0221	0.0210	0.0181	0.0171	0.0171	0.0185	0.0207	0.0211	0.0216	0.0196
Social Security	0.0187	0.0191	0.0175	0.0179	0.0179	0.0185	0.0207	0.0238	0.0258	0.0259
Recreation	0.1589	0.1364	0.1146	0.1180	0.1159	0.1159	0.1320	0.1231	0.1465	0.1320
Audit	0.0041	0.0049	0.0037	0.0038	0.0027	0.0027	0.0039	0.0024	0.0026	0.0019
Insurance	0.0262	0.0210	0.0276	0.0274	0.0253	0.0253	0.0285	0.0268	0.0279	0.0236
Paving and Lighting	-	-	-	-	-	-	-	-	-	0.0050
Park Police	-	-	-	-	-	0.0009	-	-	-	-
Special Recreation	0.0400	0.0400	0.0185	0.0173	0.0173	0.0141	0.0141	0.0153	0.0115	0.0047
Debt Service	0.1254	0.1163	0.1075	0.1142	0.1142	0.1192	0.1354	0.1555	0.1826	0.1990
TOTAL PROPERTY TAX RATES	N/A	0.4954	0.4587	0.4075	0.4157	0.4163	0.4553	0.4680	0.5162	0.5117
PROPERTY TAX EXTENSIONS BY FUND										
General	\$ 439,607	\$ 466,997	\$ 491,999	\$ 474,281	\$ 443,390	\$ 443,390	\$ 386,265	\$ 336,361	\$ 286,553	\$ 262,869
Special Revenue Funds										
Illinois Municipal Retirement	97,021	98,023	89,003	81,007	81,983	81,983	79,996	70,030	57,081	49,393
Social Security	81,987	89,010	86,001	84,991	81,983	81,983	79,996	76,388	68,142	65,191
Recreation	698,624	637,029	563,585	559,652	513,711	513,711	469,003	410,192	357,533	340,678
Audit	17,980	23,023	18,007	18,023	12,016	12,016	11,819	7,938	6,935	4,810
Insurance	115,001	98,023	135,989	130,001	112,000	112,000	104,987	89,203	73,644	48,315
Paving and Lighting	-	-	-	-	-	-	116	-	-	4,232
Park Police	-	-	-	-	-	3,991	116	-	-	-
Special Recreation	175,843	186,798	91,020	82,003	68,016	68,016	54,734	51,497	33,011	12,434
Debt Service	551,399	543,257	528,948	528,444	528,387	528,387	528,410	528,389	528,405	528,418
TOTAL PROPERTY TAX EXTENSIONS	N/A	\$ 2,177,462	\$ 2,142,160	\$ 2,004,552	\$ 1,958,402	\$ 1,845,477	\$ 1,715,442	\$ 1,569,998	\$ 1,411,304	\$ 1,316,340
PROPERTY TAX COLLECTIONS - ALL FUNDS										
Levy Collections through December 31, 2012	N/A	\$ 2,170,821	\$ 2,141,150	\$ 1,996,317	\$ 1,955,891	\$ 1,854,437	\$ 1,703,745	\$ 1,570,479	\$ 1,411,160	\$ 1,317,909
PERCENT COLLECTED	N/A	99.70%	99.95%	99.59%	99.87%	100.49%	99.32%	100.03%	99.99%	100.12%

N/A - Information not available

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF ASSESSED VALUATION BY TYPE OF PROPERTY

Last Ten Years

Levy Year	DeKalb County					Total
	Residential	Rural	Commercial	Industrial	Railroad	
2003	\$ 198,844,782	\$ 1,412,691	\$ 51,805,248	\$ 11,067,935	\$ 146,212	\$ 263,276,868
2004	218,996,717	1,345,354	55,012,969	11,491,164	164,882	287,011,086
2005	260,363,265	1,290,393	62,201,734	13,028,663	-	336,884,055
2006	300,049,691	1,405,998	70,808,799	14,573,142	-	386,837,630
2007	346,285,319	1,901,599	79,257,134	16,668,591	-	444,112,643
2008	366,764,724	2,165,704	88,707,876	17,473,558	-	475,111,862
2009	376,365,851	2,158,315	96,607,829	17,786,976	-	492,918,971
2010	357,244,425	2,161,810	90,678,386	16,911,921	48	466,996,590
2011	334,083,429	2,161,478	87,654,471	15,707,900	48	439,607,326
2012	N/A	N/A	N/A	N/A	N/A	N/A

N/A - Information not available

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF PERCENTAGE OF INDEBTEDNESS
TO ASSESSED VALUATION

Last Ten Years

Levy Year	Assessed Valuation	Indebtedness December 31	Percentage of Indebtedness to Assessed Valuation
2003	\$ 263,276,868	\$ 518,310	0.20%
2004	287,011,086	506,965	0.18%
2005	336,884,055	2,936,400	0.87%
2006	386,837,630	2,851,330	0.74%
2007	444,112,643	2,762,610	0.62%
2008	475,111,862	3,568,405	0.75%
2009	492,918,971	3,462,890	0.70%
2010	466,996,590	3,314,490	0.71%
2011	439,607,326	3,172,540	0.72%
2012	N/A	N/A	N/A

N/A - Information not available

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS

Preliminary and Tentative
For Discussion Purposes Only

SCHEDULE OF LEGAL DEBT MARGIN

December 31, 2012

ASSESSED VALUATION (2011 Latest Year Available)	<u>\$ 439,607,326</u>
STATUTORY DEBT LIMITATION (2.875% of Assessed Valuation)	\$ 12,638,711
GENERAL OBLIGATION PARK BONDS	<u>1,312,540</u>
LEGAL DEBT MARGIN	<u>\$ 11,326,171</u>

(See independent auditor's report.)

SYCAMORE PARK DISTRICT
SYCAMORE, ILLINOIS
SCHEDULE OF GOLF FEES PER ROUND

Preliminary and Tentative
For Discussion Purposes Only

Last Ten Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011
Greens Fees	\$ 164,516	\$ 139,556	\$ 173,493	\$ 182,995	\$ 170,883	\$ 177,545	\$ 164,340	\$ 141,418	\$ 138,404
Season Passes	176,120	167,258	177,396	190,239	177,173	150,322	130,564	146,826	126,512
Cart Fees	93,999	80,641	113,145	118,389	104,168	95,675	102,575	107,098	97,000
Other Fees	30,792	21,064	19,922	25,738	3,791	32,541	37,277	37,912	32,825
TOTAL FEES WITHOUT MERCHANDISE SALES	\$ 465,427	\$ 408,519	\$ 483,956	\$ 517,361	\$ 456,015	\$ 456,083	\$ 434,756	\$ 433,254	\$ 394,741
ROUNDS PLAYED	36,924	33,243	38,004	31,840	29,246	30,469	29,981	31,034	30,781
FEES WITHOUT MERCHANDISE SALES PER ROUND PLAYED	\$ 12.60	\$ 12.29	\$ 12.73	\$ 16.25	\$ 15.59	\$ 14.97	\$ 14.50	\$ 13.96	\$ 12.82
MERCHANDISE SALES	\$ 78,001	\$ 79,451	\$ 99,500	\$ 91,283	\$ 87,641	\$ 74,239	\$ 69,340	\$ 60,095	\$ 62,945
MERCHANDISE SALES PER ROUND TOTAL	\$ 2.11	\$ 2.39	\$ 2.62	\$ 2.87	\$ 3.00	\$ 2.44	\$ 2.31	\$ 1.94	\$ 2.04
TOTAL FEES	\$ 543,428	\$ 487,970	\$ 583,456	\$ 608,644	\$ 543,656	\$ 530,322	\$ 504,096	\$ 493,349	\$ 457,686
TOTAL FEES PER ROUND PLAYED	\$ 14.72	\$ 14.68	\$ 15.35	\$ 19.12	\$ 18.59	\$ 17.41	\$ 16.81	\$ 15.90	\$ 14.87

(See independent auditor's report.)

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SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: March 26, 2013

STAFF RECOMMENDATION

AGENDA ITEM: APPROVAL OF BID ON TENNIS COURTS AND OLD MILL PARKING LOT: Recommended Approval

BACKGROUND INFORMATION: Representatives from ERA Consultants/Engineers presented at our meeting in January to explain the work to be done this year on the creation of a small, new lot to serve Old Mill Park, and to re-surface the Tennis Courts in Sycamore Park. The tennis courts have been on the capital list for a number of years, and are actively used during warmer months. The elimination of these courts would reduce us to just one (1) tennis court district-wide.

Old Mill Park is actively used—largely by neighbors, but also has a strong contingent of people from other areas. There have been complaints about people parking along Mt. Hunger Road, and lack of parking for the park. The district acquired the pond and a small area of land adjacent to Mt. Hunger Road for a parking lot, and this work is the next active step in reaching the goal of adding parking.

Bids were advertised in early March, and opened on March 18, 2013. Six contractors attended the mandatory pre-bid meeting, but only two firms submitted bids in the end. Engineer estimates of the cost of work was \$126,692.00. A summary of the bids are as follows:

Meyer Paving, Inc.	\$139,339.15
Evans & Son Blacktop, Inc.	\$119,789.25

References have been checked by our Engineering Firm, and are satisfactory for both contractors.

FISCAL IMPACT: Staff has set aside the funds for this work with authorization by the Board in adopting our current capital budget. There is \$85,000 allocated for the Tennis Courts and Parking Lot, specifically. Additionally, 10% of the cost will come from our ADA Budget, for a total of another \$12,000. That leaves approximately \$22,789.00 which will come

from our \$30,000 budgeted for paving in this year's capital budget. That leaves \$7,211.00 in our Capital Budget, and \$72,000 in our Paving and Lighting Fund to do other paving projects for later in the year. We are working on the engineering and bid specifications for that at the current time.

STAFF RECOMMENDATION: It is recommended that the Board approve the low bidder:

Evans & Son Blacktop, Inc.

In the amount of:

\$119,789.25

PREPARED BY: Daniel Gible, Executive Director

EXECUTIVE DIRECTOR REVIEW/APPROVAL:

A handwritten signature in black ink, appearing to be 'D. Gible', is written over the 'EXECUTIVE DIRECTOR REVIEW/APPROVAL:' line.

BOARD ACTION:



ENGINEERING RESOURCE ASSOCIATES, INC.
Consulting Engineers, Scientists & Surveyors

March 19, 2013

Mr. Dan Gibble, P.E.
Executive Director
Sycamore Park District
Sycamore, IL 60178

SUBJECT: Summary of Bid Results

Dear Mr. Gibble:

Engineering Resource Associates, Inc. (ERA) has received bid results from Evans & Son Blacktop, Inc, the apparent low bidder for the Old Mill Parking Lot & Sycamore Park Tennis Court at an adjusted \$119,789.25. The low bid is 5.6% below the Engineer's Opinion of Construction Cost.

ERA followed up with references listed in the bid results. References from five recent projects that included tennis court and/or parking lot construction were contacted. All the references we spoke with were satisfied with Evans & Son Blacktop, Inc's performance, quality of work, and ability to maintain a schedule. References noted that Evans & Son was very responsive to concerns of the client, and provided amicable solutions to any issues that arose. References noted that they would be inclined to work with Evans & Son on future projects. All references contacted indicated they would recommend Evans & Son for parking lot and tennis court projects.

Evans & Son Blacktop, Inc's bid was reviewed, and they are the lowest bidder. The bid "as read" differed from the actual bid amount due to a mathematical error. The actual contract amount is based upon unit prices provided in the bid documents. Evans & Son has submitted all documents requested in the bid documents. Based on the information above, we recommend that the Sycamore Park District consider awarding the Old Mill Parking Lot & Sycamore Tennis Court contract to Evans & Son Blacktop, Inc. Please advise if you have any questions or comments.

Respectfully submitted,
ENGINEERING RESOURCE ASSOCIATES, INC.

John F. Mayer, P.E.
Project Manager

Warrenville
3s701 West Avenue, Suite 150
Warrenville, IL 60555
T 630.393.3060
F 630.393.2152

Chicago
10 South Riverside Plaza, Suite 1800
Chicago, IL 60606
T 312.683.0110
F 312.474.6099

Champaign
3002 Crossing Court
Champaign, IL 61822
T 217.351.6268
F 217.355.1902

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SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: March 26, 2013

STAFF RECOMMENDATION

AGENDA ITEM: FUTURE STUDY SESSIONS: Discussion Only

BACKGROUND INFORMATION: We have agreed to hold Study Sessions on April 17 and 24 at 6:00pm in the Board Room at 940 E. State Street in Sycamore. This will be for the purpose of establishing Objectives and Action Statements for Goals 4, 9, and 10—to direct the Board in their activities related to those goals.

FISCAL IMPACT: None Known at This Time.

STAFF RECOMMENDATION: Confirm those dates/times for publication.

PREPARED BY: Daniel Gible, Executive Director

EXECUTIVE DIRECTOR REVIEW/APPROVAL: 

BOARD ACTION:

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