



**Sycamore Park District  
 Regular Board Meeting  
 January 30, 2018  
 6:00 PM  
 Maintenance Building, 435 Airport Road  
 AGENDA**

**CALL TO ORDER (Roll Call Vote)**

**APPROVAL OF REGULAR AND CONSENT AGENDA (Voice Vote)**

**APPROVAL OF MINUTES: (Voice Vote)**

- 3. Regular Minutes: December 19, 2017  
 Executive Session Minutes: December 19, 2017**

**APPROVAL OF MONTHLY CLAIMS:**

- 10. Claims Paid Since Board Meeting (Roll Call Vote)**
- 17. Claims Presented (Roll Call Vote)**

**CONSENT AGENDA:**

- 22. Superintendent of Finance Monthly Report**
- 26. Budget Report**
- 40. Superintendent of Recreation Monthly Report**
- 46. Superintendent of Golf Operations Monthly Report**
- 49. Superintendent of Parks and Facilities Monthly Report**
- 55. Executive Director Monthly Report**

**CORRESPONDENCE-**

- 58. Toys For Tots**
- 60. PDRMA – 2017 Loss Control Award**
- 61. IAPD – Annual Report**

**Board of Commissioners Meeting**

**January 30, 2018**

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**CORRESPONDENCE- cont'd**

- 72. Illinois Trust Annual Meeting
- 77. First Midwest Grant
- 78. KSRA 2016 Financial Statement

**PUBLIC INPUT—Park Partners Award: ServiceMaster by Skip**

**POSITIVE FEEDBACK/REPORTS**

**MONTHLY REPORT – KSRA – Julie Eggleston**

**OLD BUSINESS:**

- Update on North Grove Crossing Park Dedication—Dan
- Review Status of Legacy Campus Construction—Dan
  - a. Timeline
  - b. Contingency
- 123. Final Review and Approval of FY 2018 Operating Budget—Jackie (ROLL CALL)
- 136. IMRF Resolution 01-2018 Regarding Payments to Employees in Lieu of Health Insurance—Jackie (ROLL CALL)

**NEW BUSINESS:**

- 138. Reservation Policy/Terms/Fees For Legacy Campus/Pool/Shelters And Club House--Meghan and Staff Committee (ROLL CALL)
- 148. Approval of Community Center Gym & Track Rules—Meghan
- 152. Pathway Fitness Rules—Meghan
- 156. First Review: License Agreement with CUSD#427 for Route 23 to Brickville Road Trail Project—Dan (Information Only)
- 160. Ordinance 01-2018 Tax Abatement of Alternate Bonds 2017A—Jackie (ROLL CALL)
- 167. Ordinance 02-2018 Tax Abatement of Alternate Bonds 2015A--Jackie (ROLL CALL)
- 171. Bi-Annual Review of Executive Session Minutes—Dan (ROLL CALL)
- 173. Splash Fountain Rules for Approval—Lisa/Meghan
- 176. MOU with Kishwaukee Special Recreation—Meghan (Roll Call)

**PUBLIC INPUT**

**EXECUTIVE SESSION (Roll Call Vote):**

In accordance with 5 ILCS, Par. 120/2c, I move that the Board convene in Executive Session to discuss:

**Minutes of the Regular Meeting of the Board of Commissioners  
Sycamore Park District  
Tuesday, December 19, 2017**

The regular meeting of the Sycamore Park District Board of Commissioners, DeKalb County, Illinois, held at the Sycamore Park District Maintenance Building located at 435 Airport Road in Sycamore, Illinois is called to order at 6:06 p.m. on Tuesday, December 19, 2017.

Will the recording secretary please call the roll.

The following Sycamore Park District Commissioners are physically present and will be participating in the meeting in person: **Commissioners Graves, Kroeger, Schulz, Tucker, and Strack.**

The following Sycamore Park District Commissioners are not physically present, but will be participating in the meeting via video and/or audio conferencing: **None**

The following Sycamore Park District Commissioners are not physically present, and will not be participating in the meeting: **None**

Staff members present were Jeanette Freeman, Director Gible, Jackie Hienbuecher, Jeff Donahoe, Meg Jourden-Messerich, Sarah Elm Rex, and Kirk Lundbeck. Our Grad Assistant Hillary Allton was also present.

**Guests at the Board meeting were:**

None

**Regular and Consent Agenda Approval –**

**Motion**

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

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Approval of Minutes –**

**Motion**

Commissioner Schulz moved to approve the November 28, 2017 Regular Meeting Minutes. Commissioner Graves seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Motion**

Commissioner Tucker moved to approve the November 28, 2017 Executive Session Meeting Minutes and to remain confidential. Commissioner Graves seconded the Motion.

**Voice Vote**

President Schulz called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

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### **Claims and Accounts Approval**

#### **Motion**

Commissioner Tucker moved to approve and pay the bills in the amount of \$1,351,281.25.  
 Commissioner Schulz seconded the Motion.

#### **Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

#### **Correspondence –**

- Michael Olson Letter to Curt Lang
- Family Service Agency Letter

#### **Public Input –** None

#### **Positive Feedback –**

- Commissioner Graves commented on 700 people being at our Cookies with Santa. Sarah noted that Lisa has turned this into a great event and the school is a great location. Lisa noted we have a great Santa and he actually comes from Iowa now just for our event. Commissioner Schulz noted the backdrop is amazing and Sarah noted that Bob Swedberg provides the backdrop.
- President Strack noted the sign is amazing.

At this time, Supt. of Recr. Jourden-Messerich introduced our Grad Assistant Hillary Allton.

#### **Monthly Report –** Nothing this month.

#### **Old Business**

**Approve Travel: IPRA/IAPD Conference Attendance–** Supt. of Finance Hienbuecher noted he had nothing to add to her staff recommendation. Director Gibble noted this is one of the new requirements now for travel.

#### **Motion**

Commissioner Schulz moved to approve as recommended. Commissioner Kroeger seconded the Motion.

#### **Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

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**Update on North Grove Crossing Park Dedication** -Director Gibble noted the City authorized the Mayor to enter into an agreement to sell 24 lots closest to the park site. So now there is interest in the park site. Tentatively Director Gibble has agreed that either the Developer or Turnstone Group or the two together will defray the cost of putting in an accessible path to the top of the plateau. The attorneys are now getting involved and our Council has been kept up to speed on this. We will not take title of the land until the work is done. The Board had no objection, so he will continue down this path.

**Final Review and Approval of 2018 Capital Budget** – Supt. of Finance Hienbuecher noted her staff recommendation outlined the changes from the previous draft to the current one. She is recommending approval.

**Motion**

Commissioner Schulz moved to approve the 2018 Capital Budget as presented.  
 Commissioner Kroeger seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Annexation Ordinance 08-2017: Adding 64.895 Acres of Prairie Business Park to the Park District** – Director Gibble noted we held off on 18-20 months ago. This is the new property that the new Ideal was built on. It is now time to put on the tax rolls.

**Motion**

Commissioner Schulz moved to approve Ordinance 08-2017 Annexation Ordinance adding 64.895 Acres of Prairie Business Park to the Park District. Commissioner Schulz seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Annexation Ordinance 09-2017: Adding a Parcel Previously Missed by the City of Sycamore for Annexation of Prairie Business Park – A Portion of Lot 32** – Director Gibble noted that when this was annexed into the City and the Park District part of this parcel was left out, so this is a correction. It has now been certified and accepted by the County.

**Motion**

Commissioner Tucker moved to approve Ordinance 09-2017 Annexation Ordinance adding a Parcel Previously Missed by the City of Sycamore for Annexation of Prairie Business park. Commissioner Kroeger seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

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**Dog Park Rules and Procedures** – Program Supervisor Metcalf noted the rules were approved back in April, but there have been a few changes.

**Motion**

Commissioner Schulz moved to approve the Dog Park Rules and Procedures as presented. Commissioner Kroeger seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**New Business**

**Consider Next Year's Meeting Times -**

**Motion**

Commissioner Kroeger moved to approve the 2018 Board Meeting Dates as presented. Commissioner Tucker seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Consider Next Year's Holidays -**

**Motion**

Commissioner Schulz moved to approve the 2018 Holidays as presented. Commissioner Graves seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Approve Job Descriptions for Positions** – Commissioner Graves asked about the hours on the Custodian position. Supt. of Parks Donahoe noted there will be flexibility on the hours depending on what's going on at the Community Center.

**Motion**

Commissioner Graves moved to approve the Job Descriptions as presented. Commissioner Tucker seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

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**Approve Community Center Operation Hours-**

**Motion**

Commissioner Schulz moved to approve the Community Center Operation Hours as presented. Commissioner Graves seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Approve Membership, Pass and Daily Fees; Services and Terms; Operation Details at**

**Community Center/Pathway** – Supt. of Recr. Jourden-Messerich noted this is all outlined in her recommendation. There was discussion on all the passes and daily fees.

**Motion**

Commissioner Kroeger moved to approve the recommendation with the revision of the Daily Rate changing from \$9.00 to \$7.00 and the Prepaid pass from \$89.00 to \$70.00. Commissioner Graves seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Review and Approve Aquatic Fees and Operation Details** – Commissioner Schulz suggested that that Splash Pad still be open in September. There was discussion on the Pool Late Swim and the Open Gym fee.

**Motion**

Commissioner Schulz moved to approve the recommendation with the change of the Non-Resident Late Swim Fee be \$6.00. Commissioner Graves seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Tax Levy: Ordinance 10-2017 An Ordinance Levying and Assessing Taxes for the Sycamore Park District, DeKalb County Illinois for the year 2017 -**

**Motion**

Commissioner Tucker moved to approve Ordinance 10-2017 An Ordinance Levying and Assessing Taxes for the Sycamore Park District, DeKalb County Illinois for the year 2017. Commissioner Schulz seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

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**Review Status of Legacy Campus Construction** – Director Gibble noted he wanted to bring everyone up to speed with changes orders, etc. There was discussion on this.

**Review and Approve Legacy Campus Landscape Budget/Quotes/Purchases –**

**Motion**

Commissioner Schulz moved to approve. Commissioner Kroeger seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Review and Approve Legacy Campus FF&E Budget/Quotes/Purchases –** Director Gibble recommends the Board approve the low quote and/or bid for every item as presented, in total not to exceed \$375,000.

**Motion**

Commissioner Tucker moved to approve the FF&E Budget as presented. Commissioner Kroeger seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Review of First Draft of FY2018 Budget** – Supt. of Finance Hienbuecher noted this is the first draft. Director Gibble noted they are trying to have the final budget for approval at the January meeting.

**Public Input** - None

**Motion**

The Board adjourned the Regular Session to go into Executive Session at 7:37 pm on a motion made by Commissioner Schulz for the reasons listed below. The motion was seconded by Commissioner Kroeger.

**Roll Call**

President Strack called for a roll call vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

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.



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11. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

The Board convened to Executive Session at 7:45 pm. The roll was called with Commissioners Graves, Kroeger, Schulz, Tucker, and Strack present along with Recording Secretary Jeanette Freeman and Director Gibble.

**Motion**

The Board adjourned the Executive Session at 8:16 p.m. and reconvened to Regular Session on a motion made by Commissioner Tucker. The motion was seconded by Commissioner Graves.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Motion**

Commissioner Kroeger moved to approve the staff raises as presented. Commissioner Schulz seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Motion**

Commissioner Graves moved to approve a 3% Raise with a \$3000 net bonus for Director Gibble. Commissioner Schulz seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

**Motion**

The Board adjourned the Regular Session at 8:17 p.m. on a motion made by Commissioner Tucker. The motion was seconded by Commissioner Schulz.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

Respectfully Submitted

Jeanette Freeman  
 Recording Secretary  
 Sycamore Park District

DATE: 01/24/2018  
 TIME: 15:38:54  
 ID: AP450000.WOM  
 01

SYCAMORE PARK DISTRICT  
 PAID INVOICE LISTING

*Inferim*

FROM 12/20/2017 TO 01/24/2018  
 PAGE: 1

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

905159761  
 01 AP-3 IRONS SPECIAL ORDER 4-GP 501000001302 12/15/17 00002488 58661 12/29/17 708.08 708.08  
 02 SHIPPING 501000001302 00002488 00002488 12.08  
 ADVANCE ADVANCE AUTO PARTS  
 VENDOR TOTAL: 708.08

2454-+362929  
 01 BRAKE CLEANER SHOP 101500076515 11/29/17 00002446 58683 01/09/18 201.79 50.64  
 2454-362158  
 01 WORKMAN STEERING BOX 101500066403 11/17/17 00002434 58683 01/09/18 201.79 193.24  
 02 CORE CHARGE 101500066403 00002434 00002434 83.24  
 2454-362418  
 01 OIL, HYDRAULIC FILTERS BOBCAT 101500066402 11/21/17 00002442 58683 01/09/18 201.79 57.43  
 2454-362816  
 01 CREDIT - GEAR BOX WORKMAN 101500066403 11/27/17 00002449 58683 01/09/18 201.79 -110.00  
 2454-362890  
 01 BRAKE CLEANER 101500066403 11/28/17 00000000 58683 01/09/18 201.79 47.40  
 2454-362928  
 01 CLAMP CHIPPER 101500066402 11/29/17 00002448 58683 01/09/18 201.79 4.12  
 2454-362930  
 01 RETURN-BRAKE CLEANER 101500066403 11/29/17 00000000 58683 01/09/18 201.79 -47.40  
 2454-362996  
 01 DOOR OPENER BELT SHOP 101500076500 11/29/17 00002447 58683 01/09/18 201.79 6.36  
 AQUAVIVA AQUAVIVA  
 VENDOR TOTAL: 201.79

01-11-18  
 01 GIFT CARDS 101000046213 01/11/18 00000000 58686 01/11/18 250.00 250.00  
 02 GIFT CARDS 201000046213 00000000 00000000 125.00  
 BRIAN BRIAN BEMIS AUTOMOTIVE GROUP  
 VENDOR TOTAL: 250.00

PO 2430  
 01 2018 Grand Caravan SE (RTKH53) 701000207001 12/20/17 00002430 58658 12/20/17 20,951.16 20,951.16  
 20,634.00

DATE: 01/24/2018  
TIME: 15:38:54  
ID: AP450000.MOW  
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SYCAMORE PARK DISTRICT  
PAID INVOICE LISTING

*Interim*

FROM 12/20/2017 TO 01/24/2018

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
CARR		CARROT-TOP INDUSTRIES							
	36354100	01 FLAGS	101500066404	12/29/17	00000000	58662	12/29/17	553.07	553.07
		02 FLAGS	202100066404		00000000			276.53	276.53
								276.54	276.54
								VENDOR TOTAL:	20,951.16
CITY		CITY OF SYCAMORE							
		NOVEMBER 2017							
		01 CITY SALES TAX - CLUBHOUSE	303000116852	12/29/17	00000000	58663	12/29/17	14.00	14.00
		02 CITY SALES TAX - CATERING	303500116852		00000000			12.00	12.00
								2.00	2.00
								VENDOR TOTAL:	14.00
CITY2		CITY OF SYCAMORE							
		1271000000 12/17							
		01 WATER-SEWER - MAINT	101500096704	12/29/17	00000000	58689	01/24/18	178.32	178.32
								178.32	178.32
								VENDOR TOTAL:	178.32
CMJ		CMJ TECHNOLOGIES, INC.							
		10150							
		01 LOW VOLTAGE WIRING	701000207004	01/08/18	00000000	58684	01/09/18	57,370.00	35,370.00
		02 LOW VOLTAGE WIRING	711000207036		00000000			23,668.00	23,668.00
								11,702.00	11,702.00
								VENDOR TOTAL:	178.32
		9998							
		01 FIBER/BORING	711000207036	01/08/18	00000000	58684	01/09/18	57,370.00	22,000.00
								22,000.00	22,000.00
								VENDOR TOTAL:	57,370.00
COMMO		COMMONWEALTH EDISON							
		011018							
		01 FOUNDERS PARK	101500096702	01/10/18	00000000	58690	01/24/18	277.64	277.64
		02 BOYNTON PARK	101500096702		00000000			29.12	29.12
		03 KIWANIS PARK	101500096702		00000000			17.14	17.14
		04 EMIL CASSIER PARK	101500096702		00000000			47.69	47.69
		05 SYCAMORE LAKE	101500096702		00000000			25.70	25.70
		06 GOOD TYMES SHELTER	101500096702		00000000			43.24	43.24
		07 WETZEL PARK	101500096702		00000000			53.56	53.56
		08 ENTRY PARK	101500096702		00000000			25.70	25.70
								35.49	35.49
								VENDOR TOTAL:	277.64

DATE: 01/24/2018  
 TIME: 15:38:54  
 ID: AP450000.WOW  
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SYCAMORE PARK DISTRICT  
 PAID INVOICE LISTING

*Interim*

FROM 12/20/2017 TO 01/24/2018

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
DEKALBK	DEKALB COUNTY CLERK RECORDERS								
	12-20-17								
	01	ORDINANCE FILING FEE	101000036120	12/20/17	00000000	58659	12/20/17	125.00	125.00
									VENDOR TOTAL: 125.00
DYNAMIC	DYNAMIC BRANDS								
	1128676								
	01	DATREK BAG	501000001304	12/08/17	00002458	58664	12/29/17	113.70	113.70
	02	SHIPPING	501000001304		00002458			7.70	7.70
									VENDOR TOTAL: 113.70
ENGIN	ENGINEERING RESOURCE ASSOC								
	160910.PI.04								
	01	GREAT WEST TRAIL	711000207039	12/18/17	00000000	58665	12/29/17	32,357.19	30,545.91
	161207.11								
	01	BRIDGES 3 & 6	101000036125	12/18/17	00000000	58665	12/29/17	32,357.19	1,811.28
									VENDOR TOTAL: 32,357.19
FRONTIER	FRONTIER								
	010718								
	01	MAINT BLDG	101500096700	01/07/18	00000000	58691	01/24/18	786.32	786.32
	02	MAINT BLDG	504100096700		00000000			69.76	69.76
	03	POOL	518000096700		00000000			41.57	41.57
	04	ADMIN	101000096700		00000000			281.42	281.42
	05	ADMIN	201000096700		00000000			281.42	281.42
	06	CONCESSIONS	303000096700		00000000			42.39	42.39
									VENDOR TOTAL: 786.32
HVVEE2	HVVEE								
	122217								
	01	GIFT CARDS	101000046213	12/22/17	00000000	58660	12/22/17	7,500.00	7,500.00
	02	GIFT CARDS	201000046213		00000000			3,750.00	3,750.00
									VENDOR TOTAL: 7,500.00
MADBOMB	MAD BOMBER FIREWORKS PROD								
	10626								
	01	2017 FIREWORKS AND FUN	206095166216	01/05/18	00002493	58685	01/09/18	10,000.00	10,000.00
									VENDOR TOTAL: 10,000.00

FROM 12/20/2017 TO 01/24/2018

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

MENARDS - SYCAMORE  
 69068 01 PAINT, BRUSHES, CLEANER GOLF 504100076500 12/11/17 00002475 58666 12/29/17 18.07 18.07  
 NICOR GAS 122917 18.07  
 VENDOR TOTAL: 18.07

PDRMA  
 1506008703 01 MAINT LBDG 1015000096703 12/29/17 00000000 58692 01/24/18 2,432.81 2,432.81  
 02 MAINT LBDG 5041000096703 00000000 451.79  
 03 POOL 5181000096703 00000000 451.78  
 04 UPSTAIRS OFFICE 1010000096700 00000000 194.18  
 05 ADMIN 1010000096700 00000000 31.42  
 06 ADMIN 2010000096703 00000000 98.23  
 07 PRO SHOP 5040000096703 00000000 98.24  
 08 CLUBHOUSE 3030000096703 00000000 42.10  
 09 PUMP HOUSE 5041000096703 00000000 42.10  
 10 AIRPORT ROAD PROPERTY 2075000096703 00000000 50.28  
 972.69  
 VENDOR TOTAL: 2,432.81

DECEMBER 2017  
 1506008731 01 PDRMA TRAINING 11-29-17 SR 101000046207 11/29/17 00000000 58678 01/08/18 60.00 30.00  
 02 PDRMA TRAINING 11-19-17 SR 201000046207 00000000 15.00  
 15.00  
 01 HEALTH INSURANCE PREMIUM 101000106801 12/29/17 00000000 58667 12/29/17 20,654.86 20,654.86  
 02 HEALTH INSURANCE PREMIUM 101500106801 00000000 4,056.11  
 03 HEALTH INSURANCE PREMIUM 504100106801 00000000 767.34  
 04 HEALTH INSURANCE PREMIUM 504000106801 00000000 3,824.71  
 05 HEALTH INSURANCE PREMIUM 201000106801 00000000 1,968.42  
 06 HEALTH INSURANCE PREMIUM 202100106801 00000000 4,153.31  
 5,884.97

SH17191 01 WORKERS COMP 2017 231000106805 12/31/17 00000000 58677 12/29/17 31,834.74 31,834.74  
 02 GENERAL LIAB 2017 231000106806 00000000 12,939.54  
 18,895.20

PRINCIPAL LIFE GROUP  
 JANUARY 2018 01/08/18 58679 01/08/18 1,225.70 1,225.70  
 VENDOR TOTAL: 52,549.60

DATE: 01/24/2018  
 TIME: 15:38:54  
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SYCAMORE PARK DISTRICT  
 PAID INVOICE LISTING

FROM 12/20/2017 TO 01/24/2018

*Int'l*

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

JANUARY 2018  
 01 DENTAL INSURANCE PREMIUM 101000106801 01/08/18 00000000 58679 01/08/18 1,225.70 1,225.70  
 02 DENTAL INSURANCE PREMIUM 101500106801 00000000 53.87 263.54  
 03 DENTAL INSURANCE PREMIUM 504100106801 00000000 165.77 165.77  
 04 DENTAL INSURANCE PREMIUM 504000106801 00000000 138.14 138.14  
 05 DENTAL INSURANCE PREMIUM 201000106801 00000000 262.68 262.68  
 06 DENTAL INSURANCE PREMIUM 202100106801 00000000 341.70 341.70  
 VENDOR TOTAL: 1,225.70

RINGCENTRAL INC.  
 356437  
 01 PHONE SYSTEM 701000207004 11/29/17 00000000 58668 12/29/17 4,212.09 4,212.09  
 02 MONTHLY SERVICE 101000096700 00000000 3,332.00 3,332.00  
 03 MONTHLY SERVICE 201000096700 00000000 440.04 440.04  
 374853  
 01 MONTHLY SERVICE 101000096700 12/20/17 00000000 58693 01/24/18 948.67 948.67  
 02 MONTHLY SERVICE 201000096700 00000000 474.34 474.34  
 VENDOR TOTAL: 5,160.76

RINGLAND RINGLAND-JOHNSON, INC  
 216095-15  
 01 CAMPUS PROJECT 711000036132 12/25/17 00000000 58680 01/08/18 565,311.00 565,311.00  
 VENDOR TOTAL: 565,311.00

SHAW SHAW SUBURBAN MEDIA  
 121710027030  
 01 JOB POSTING CUSTODIAN 101000046203 12/25/17 00000000 58694 01/24/18 629.00 629.00  
 02 JOB POSTING CUSTODIAN 201000046203 00000000 314.50 314.50  
 VENDOR TOTAL: 565,311.00

SJOSTROM SJOSTROM & SONS INC  
 8  
 01 POOL ADA IMPROVEMENTS 221000076500 10/30/17 00000000 58687 01/17/18 19,487.59 19,487.59  
 VENDOR TOTAL: 629.00

SPARKLE SPARKLE JANITORIAL SERVICE  
 905972  
 01 CLEANING-DEC 101000056303 12/27/17 00000000 58669 12/29/17 1,409.00 1,409.00  
 VENDOR TOTAL: 19,487.59

704.50

DATE: 01/24/2018  
 TIME: 15:38:54  
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SYCAMORE PARK DISTRICT  
 PAID INVOICE LISTING

FROM 12/20/2017 TO 01/24/2018

*Interim*

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
	905972	02 CLEANING-DEC	201000056303	12/27/17	00000000	58669	12/29/17	1,409.00	1,409.00
								704.50	
									1,409.00
									VENDOR TOTAL: 1,409.00
STAPLES	STAPLES ADVANTAGE								
	3362057484	01 BATTERY-COPY PAPER	101000046200	12/09/17	00000000	58670	12/29/17	167.02	167.02
		02 BATTERY-COPY PAPER	201000046200		00000000			27.24	27.24
		03 INK POWERSTRIP PADS TAPE	101000046200		00000000			56.27	56.27
		04 INK POWERSTRIP PADS TAPE	201000046200		00000000			56.27	56.27
									VENDOR TOTAL: 167.02
STRANS	STRANS GARDEN CENTER								
	1	01 LANDSCAPING PHASE 1	711000207040	12/01/17	00000000	58681	01/08/18	37,886.55	37,886.55
									37,886.55
									VENDOR TOTAL: 37,886.55
SYC	SYCAMORE CHAMBER OF COMMERCE								
	25661	01 EBLAST JOB FAIR	101200046214	12/26/17	00002492	58671	12/29/17	100.00	100.00
									100.00
									VENDOR TOTAL: 100.00
T0001528	MCDUFFEE, NICK								
	01-23-18 REIMB								
	01 GAS REIMBURSEMENT	101200046214		01/23/18	00000000	58688	01/23/18	41.45	41.45
									41.45
									VENDOR TOTAL: 41.45
UNIT1	U.S. POSTAL SERVICE-CMRS-FP								
	POSTAGE 12-29-17								
	01 POSTAGE	101000046202		12/29/17	00000000	58672	12/29/17	200.00	200.00
									200.00
									VENDOR TOTAL: 200.00
UNUM	UNUM LIFE INSURANCE								
	DECEMBER 2017								
	01 STD INSURANCE PREMIUM	101000106801		12/29/17	00000000	58673	12/29/17	235.25	235.25
	02 STD INSURANCE PREMIUM	101500106801			00000000			41.63	41.63
	03 STD INSURANCE PREMIUM	504100106801			00000000			7.22	7.22
	04 STD INSURANCE PREMIUM	504000106801			00000000			22.20	22.20
	05 STD INSURANCE PREMIUM	201000106801			00000000			18.50	18.50
	06 STD INSURANCE PREMIUM	202100106801			00000000			69.38	69.38
									76.32
									VENDOR TOTAL: 235.25
									VENDOR TOTAL: 235.25

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 TIME: 15:38:54  
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SYCAMORE PARK DISTRICT  
 PAID INVOICE LISTING

FROM 12/20/2017 TO 01/24/2018

*Finishing*

VENDOR # INVOICE #  
 VISACA VISA CARDMEMBER SERVICE

ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
01 WASHER FLUID/BALL WASHERS	504100076500	12/08/17	00000000	58675	12/29/17	7,424.97	7,424.97
02 BMI LICENSING	206194006210		00000000				30.58
03 TORO MOWER	101500056307		00000000				49.46
04 GIFTS	101000046213		00000000				80.00
05 GIFTS	201000046213		00000000				996.63
06 CONFERENCE REGISTRATIO	201000001102		00000000				996.64
08 CONFERENCE REGISTRATIO	101000001102		00000000				1,469.90
09 MAINT MANAGEMENT SCHOOL	201000001102		00000000				975.10
10 IPRA DUES	201000001102		00000000				180.40
11 IPRA DUES	101000001102		00000000				741.73
12 ON LINE CC FEES	201000056310		00000000				234.00
13 COOKIES WITH SANTA	206095016216		00000000				25.00
14 JOB POSTING	101000046203		00000000				9.71
15 JOB POSTING	201000046203		00000000				357.00
16 PLAYGROUND EQUIP/OLD MILL	101500066407		00000000				357.00
17 SPLASH PAD TRAINING -TEXT BOOK	101000046211		00000000				73.17
18 POOL BOILER INSPECTION	518100046210		00000000				59.45
19 SHOP BOILER CERT OF INS INSPEC	101509066401		00000000				286.58
20 MUSEUM ELEV CERT OF OPER	202500066401		00000000				102.35
21 POSTAGE	201000046202		00000000				76.76
22 POSTAGE	101000046202		00000000				18.94
23 FOOD & SUPPLIES - MEETINGS	101000046212		00000000				136.85
24 FOOD & SUPPLIES - MEETINGS	201000046212		00000000				136.85
25 FACEBOOK/MARKETING	101200046214		00000000				11.93

WALM WAIMART COMMUNITY/RFCSLIC  
 121617

01 CANDY CANES	206095016216	12/16/17	00002461	58676	12/29/17	59.90	59.90
02 GIFT	101000046213		00002461				25.00
03 GIFT	201000046213		00002461				17.45
							17.45
VENDOR TOTAL:							59.90
TOTAL --- ALL INVOICES:							825,724.94



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SYCAMORE PARK DISTRICT  
DEPARTMENT SUMMARY REPORT

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INVOICES DUE ON/BEFORE 01/30/2018

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
-----			
CORPORATE			
10	ADMINISTRATION		
AFLAC	AFLAC		432.74
ANCEL	ANCEL, GLINK - LAW OFFICES OF		1,511.80
AT&T2	A T & T		54.90
BANN	BANNER UP SIGNS		48.00
CINTA	CINTAS CORPORATION #355		42.35
CMJ	CMJ TECHNOLOGIES, INC.	57,370.00	1,605.00
DEKAM	DEKALB MECHANICAL INC		603.75
DEKGAR	DEKALB GARAGE DOORS, LLC		49.95
DYNEGY E	DYNEGY ENERGY SERVICES		1,235.30
ECO	ECOWATER SYSTEMS, INC.		5.10
GROUPPL	GROUP PLAN SOLUTIONS		19.25
HARR	HARRIS		101.31
IL	IL ASSOC. OF PARK DISTRICTS		1,965.98
ILLIN	ILLINI SECURITY SYSTEMS, INC.		151.87
INTEG	INTEGRA BUSINESS SYSTEMS, INC.		81.87
MEL	MELIN'S LOCK & KEY		18.45
MENA	MENARDS - SYCAMORE		10.48
PLUNKETT	PLUNKETT'S PEST CONTROL		43.68
STAPLES	STAPLES ADVANTAGE		87.67
SUNDOG	SUN DOG IT		90.00
SYC	SYCAMORE CHAMBER OF COMMERCE		285.00
T0001529	ELM REX, SARAH		9.71
WASTE	WASTE MANAGEMENT		62.87
	ADMINISTRATION		8,517.03
12	MARKETING		
SYC	SYCAMORE CHAMBER OF COMMERCE		50.00
T0001529	ELM REX, SARAH		37.14
	MARKETING		87.14
15	PARKS		
ADVANCE	ADVANCE AUTO PARTS	201.79	151.44
AIRGAS	AIRGAS USA LLC		25.94
ARCO	ARCO MECHANICAL EQUIP SALES		690.00
AT&T2	A T & T		55.21
CINTA	CINTAS CORPORATION #355		48.75
CINTA3	CINTAS FIRE PROTECTION		1,118.00
CONS	CONSERV FS		460.14

INVOICES DUE ON/BEFORE 01/30/2018

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
-----			
CORPORATE			
15	PARKS		
CSR	CSR BOBCAT EQUIPMENT CO.		4.79
DEEGANS	DEEGANS GARAGE INC		61.00
DEKA2	DEKALB IMPLEMENT CO.,		27.00
DEKAM	DEKALB MECHANICAL INC		603.02
DYNEGY E	DYNEGY ENERGY SERVICES		525.82
FOX1	FOX VALLEY FIRE & SAFETY		165.00
LOWE	LOWE'S		463.01
MENA	MENARDS - SYCAMORE		150.51
MROUT	MR OUTHOUSE		945.00
NIV	NIVEL PARTS & MANUFACTURING		104.75
PARENT	PARENT PETROLEUM INC		802.27
RAYNOR	RAYNOR DOO AUTHORITY		159.00
REIN	REINDERS, INC.		1,777.48
SAF	SAFETY-KLEEN CORP.		100.00
SOFT	SOFT WATER CITY		548.00
WASTE	WASTE MANAGEMENT		37.16
	PARKS		9,023.29
RECREATION			
10	ADMINISTRATION		
AT&T2	A T & T		54.91
CINTA	CINTAS CORPORATION #355		36.45
CMJ	CMJ TECHNOLOGIES, INC.	57,370.00	1,545.00
DYNEGY E	DYNEGY ENERGY SERVICES		1,235.30
ECO	ECOWATER SYSTEMS, INC.		5.10
GROUPPL	GROUP PLAN SOLUTIONS		19.25
HARR	HARRIS		101.31
IL	IL ASSOC. OF PARK DISTRICTS		1,965.99
ILLIN	ILLINI SECURITY SYSTEMS, INC.		151.88
INTEG	INTEGRA BUSINESS SYSTEMS, INC.		81.86
PLUNKETT	PLUNKETT'S PEST CONTROL		43.68
STAPLES	STAPLES ADVANTAGE		67.95
SUNDOG	SUN DOG IT		90.00
SYC	SYCAMORE CHAMBER OF COMMERCE		285.00
T0001529	ELM REX, SARAH		9.71
VERMONT	VERMONT SYSTEMS INC		18,426.00
	ADMINISTRATION		24,119.39
21	SPORTS COMPLEX MAINTENANCE		

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SYCAMORE PARK DISTRICT  
DEPARTMENT SUMMARY REPORT

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INVOICES DUE ON/BEFORE 01/30/2018

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
RECREATION			
21	SPORTS COMPLEX MAINTENANCE		
ADVANCE	ADVANCE AUTO PARTS	201.79	8.38
CINTA3	CINTAS FIRE PROTECTION		443.85
CONS	CONSERV FS		9.80
DEKA2	DEKALB IMPLEMENT CO.,		661.16
DEKAM	DEKALB MECHANICAL INC		603.02
DYNEGY E	DYNEGY ENERGY SERVICES		8.49
GRAI	GRAINGER		5.28
LOWE	LOWE'S		193.83
MROUT	MR OUTHOUSE		480.00
PARENT	PARENT PETROLEUM INC		838.28
RAYNOR	RAYNOR DOO AUTHORITY		159.00
WASTE	WASTE MANAGEMENT		37.15
	SPORTS COMPLEX MAINTENANCE		3,448.24
25	MIDWEST MUSEUM OF NATURAL HIST		
CINTA3	CINTAS FIRE PROTECTION		1,776.05
DEKAM	DEKALB MECHANICAL INC		483.75
	MIDWEST MUSEUM OF NATURAL HIST		2,259.80
61	PROGRAMS - CONCERTS		
ASCAP	ASCAP		348.00
BMI	BMI		57.00
	PROGRAMS - CONCERTS		405.00
SPECIAL RECREATION			
10	ADMINISTRATION		
KISH	KISHWAUKEE SPECIAL RECREATION		94.14
	ADMINISTRATION		94.14
CONCESSIONS			
30	CLUBHOUSE CONCESSIONS		
DYNEGY E	DYNEGY ENERGY SERVICES		78.13

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SYCAMORE PARK DISTRICT  
DEPARTMENT SUMMARY REPORT

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INVOICES DUE ON/BEFORE 01/30/2018

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
-----			
CONCESSIONS			
30	CLUBHOUSE CONCESSIONS		
STAPLES	STAPLES ADVANTAGE		95.34
T0000024	DOBBERSTEIN, MELISSA		5.56
WASTE	WASTE MANAGEMENT		57.87
	CLUBHOUSE CONCESSIONS		236.90
33	SPORTS COMPLEX CONCESSIONS		
DYNEGY E	DYNEGY ENERGY SERVICES		50.80
	SPORTS COMPLEX CONCESSIONS		50.80
DEVELOPER CONTRIBUTIONS			
10	ADMINISTRATION		
SYC3	SYCAMORE SIGN COMPANY		2,100.00
	ADMINISTRATION		2,100.00
GOLF COURSE			
40	GOLF OPERATIONS		
AT&T2	A T & T		0.49
DYNEGY E	DYNEGY ENERGY SERVICES		531.14
	GOLF OPERATIONS		531.63
41	GOLF MAINTENANCE		
CINTA	CINTAS CORPORATION #355		48.75
CONS	CONSERV FS		512.74
DEKAM	DEKALB MECHANICAL INC		603.03
DYNEGY E	DYNEGY ENERGY SERVICES		536.53
LOWE	LOWE'S		5.07
MROUT	MR OUTHUSE		165.00
REIN	REINDERS, INC.		5,812.18
WASTE	WASTE MANAGEMENT		-12.19
	GOLF MAINTENANCE		7,671.11

INVOICES DUE ON/BEFORE 01/30/2018

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
SWIMMING POOL			
81	POOL MAINTENANCE		
DEKAM	DEKALB MECHANICAL INC		78.75
DYNEGY E	DYNEGY ENERGY SERVICES		384.65
MENA	MENARDS - SYCAMORE		27.63
	POOL MAINTENANCE		491.03
CAPITAL PROJECTS			
10	ADMINISTRATION		
CMJ	CMJ TECHNOLOGIES, INC.	57,370.00	2,438.45
SPE	SPEER FINANCIAL INC.		6,550.00
	ADMINISTRATION		8,988.45
ACTION 2020			
10	ADMINISTRATION		
FARNS	FARNSWORTH GROUP INC		9,101.53
	ADMINISTRATION		9,101.53
	TOTAL ALL DEPARTMENTS		77,125.48

Interim \$ 825,724.94  
New \$ 77,125.48  

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Total \$ 902,850.42

To: Board of Commissioners

From: Jackie Hienbuecher

Subject: Monthly Report

Date: January 30, 2018

**Administrative Initiatives** (1/1/18 – 1/31/18)

- Attended scheduled Management Team and Board meetings.
- Updated consolidated 2018 FY Operating Budget with recommendations by staff. Reviewed all areas and finalized for approval.
- Participated in Sycamore Park District Job Fair.
- Attended 2018 IAPD/IPRA Conference in Chicago, IL. Arranged Thursday District dinner.
- Began to work on documentation required for annual audit. Prepared confirmations to be sent out.
- Completed annual employee value statements.
- Staff performed ending inventory for pro shop.
- Performed staff evaluations.
- Completed year-end reporting: W-2s, 1099s, ACA
- Prepared tax abatement ordinances and filed with County Clerk.
- Attended park district holiday party.
- Met with Meg and Sarah regarding customer service position responsibilities and transition.
- Met with Meg, Sarah and Antoinette regarding customer service position and transition.

- Assisted with obtaining donor information from DCCF.
- Assisted with elevator phone solution.
- Participated in evaluation of Superintendent of Recreation applications. Sat on panel to interview select candidates.
- Worked with CMJ and Vermont Systems regarding Access Control.
- Met with CMJ to discuss options in case of power loss at community center.
- Followed up with Comcast regarding status of installation.
- Prepared IMRF resolution to include opt-out payment as reportable earnings.
- Worked with Adam Orton, City of Sycamore, on refunding of impact fees that should not have been paid to the District.
- Continued to review cash flow and transferred funds as needed.
- Continued to monitor new household accounts on Rectrac for residency.
- Transferred cost of goods sold in concessions (catering).
- Continued to work with Meg, Sarah and vendors on furniture needs for office and public spaces.
- Submitted engineering billing to IDOT for reimbursement.
- Reviewed status of Encap contracts for the purpose of budgets.
- Worked on consolidating 2017 Projections and 2018 FY Operating Budget. Restructured chart of accounts for new facilities.
- Attended Pumpkin Festival Committee meeting.
- Catering/special events/room rentals: 4 rentals, Job Fair

**Administrative Initiatives** (2/1/18 – 2/28/18)

- Attend any scheduled “Action 2020” related meetings.
- Attend Management Team and Board meetings.
- Continue to work on documentation for audit. Auditors will be out for fieldwork.
- Prepare initial draft of Budget & Appropriation Ordinance.
- Provide list to county for the purpose of filing Economic Interest Statements.
- Facility PDRMA annual biometric screening.
- Allocate annual budget over 12 months for entry into MSI.
- Prepare documentation for Executive Summary.
- Develop policy for Drivers Abstract.
- Perform criminal background check on any new hires.
- Transfer cost of goods sold in concessions (catering).
- Continue to review cash flow and opportunities to transfer funds to PFM/IPDLAF to increase earnings.
- Review purchasing card programs for possible implementation.
- Look into purchasing Finepoint software to allow staff to print accounting information to screen.
- Look into ATM options for clubhouse.
- Begin work on updating equipment lifecycle spreadsheets.
- Review outstanding accounts payable checks to determine validity. Review outstanding payroll checks.



- Catering/special events/room rentals: 1 rental, SYB & SGS signups

Sycamore Park District  
Summarized Revenue & Expense Report  
Period ended December 31, 2017

**Corporate Fund (10)**

<u>Department</u>	<u>December Budget</u>	<u>Unaudited December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>Unaudited YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>Audited 2016 YTD Actual</u>	<u>Variance</u>	
<b>Revenues</b>										
Administration	1,854.00	42,291.57	2181.1%	1,307,454.00	1,327,830.35	1.6% (1)	1,307,454.00	1,287,795.01	3.1% (1)	
Marketing	-	-		-	-	#DIV/0!	-	12,572.76	-100.0% (2)	
Parks	-	661.38	#DIV/0!	11,389.00	11,385.60	0.0%	11,389.00	11,388.59	0.0%	
<b>Total Revenues</b>	<b>1,854.00</b>	<b>42,952.95</b>	<b>2216.8%</b>	<b>1,318,843.00</b>	<b>1,339,215.95</b>	<b>1.5%</b>	<b>1,318,843.00</b>	<b>1,311,756.36</b>	<b>2.1%</b>	
<b>Expenses</b>										
Administration	576,859.00	597,158.36	3.5%	1,032,950.00	991,969.16	-4.0% (3)	1,032,950.00	1,466,110.14	-32.3% (4)	
Marketing	2,400.00	917.65	-61.8%	45,575.00	29,206.16	-35.9% (5)	45,575.00	52,973.12	-44.9% (5)	
Parks	13,361.00	11,135.80	-16.7%	250,225.00	242,754.14	-3.0% (6)	250,225.00	229,513.06	5.8% (6,7)	
<b>Total Expenses</b>	<b>592,620.00</b>	<b>609,211.81</b>	<b>2.8%</b>	<b>1,328,750.00</b>	<b>1,263,929.46</b>	<b>-4.9%</b>	<b>1,328,750.00</b>	<b>1,748,596.32</b>	<b>-27.7%</b>	
<b>Total Fund Revenues</b>	<b>1,854.00</b>	<b>42,952.95</b>	<b>2216.8%</b>	<b>1,318,843.00</b>	<b>1,339,215.95</b>	<b>1.5%</b>	<b>1,318,843.00</b>	<b>1,311,756.36</b>	<b>2.1%</b>	
<b>Total Fund Expenses</b>	<b>592,620.00</b>	<b>609,211.81</b>	<b>2.8%</b>	<b>1,328,750.00</b>	<b>1,263,929.46</b>	<b>-4.9%</b>	<b>1,328,750.00</b>	<b>1,748,596.32</b>	<b>-27.7%</b>	
<b>Surplus (Deficit)</b>	<b>(590,766.00)</b>	<b>(566,258.86)</b>	<b>-4.1%</b>	<b>(9,907.00)</b>	<b>75,286.49</b>	<b>-859.9%</b>	<b>(9,907.00)</b>	<b>(436,839.96)</b>	<b>-117.2%</b>	

(1) 2017 Replacement taxes greater than budget, 13.1% \$5,252 and 2016 5.6% \$2,402. No farm income Airport Rd property in 2017 \$5,600 in 2016. Farm income reduced this year 50.1% \$11,737. Real estate tax receipts 2017 extension 1% \$11,946 greater than budget and 4.4% \$51,149 greater than 2016.

(2) In 2016, revenue for Good Tymes Revival

(3) Expenses below budget in Professional Services 50.4% \$55,539.

(4) 2016 included a transfer of \$1,060,000 (covered 2 years) and 2017 \$545,000 to Action 2020 Fund. Excluding this, 2017 expenses exceed 2016 by 10.1% \$40,859. Primarily due to wages & taxes are greater by 21.0% \$46,048 in part due to 20% of Supt of Golf Operations salary is now in Corporate Fund and increase of Terri Gibble's services.

(5) 2016 expenses for Good Tymes Revival

(6) Wages and related taxes are below budget 20.8% \$24,679 and greater than 2016 4.6% \$4,151 primarily due to part-time staffing.

(7) Expenses in 2017 exceed 2016: Contracted services 15.4% \$5,566 and Materials and Supplies (seeding of previously farmed land) 18.1% \$6,403.

Sycamore Park District  
Summarized Revenue & Expense Report  
Period ended December 31, 2017

**Recreation Fund (20)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	-	29,761.54	#DIV/0!	882,081.00	880,672.48	-0.16%	882,081.00	870,339.64	1.2%
Sports Complex	-	6,332.00	#DIV/0!	44,995.00	45,070.51	0.17%	44,995.00	38,156.00	18.1% (1)
Sports Complex Maintenance	-	2,981.18	#DIV/0!	39,216.00	38,978.17	-0.61%	39,216.00	39,462.01	-1.2%
Midwest Museum of Natural Hist	619.00	-		2,476.00	1,716.29	-30.68% (3)	2,476.00	3,107.25	-44.8% (3)
Programs-Youth	-	8.94	#DIV/0!	16,767.00	18,518.75	10.45% (2)	16,767.00	18,046.89	2.6% (2)
Programs-Teens	-	-	#DIV/0!	1,320.00	-	-100.00% (2)	1,320.00	700.00	-100.0% (2)
Programs-Adult	375.00	-	-100.00%	5,336.00	1,462.56	-72.59% (2)	5,336.00	5,999.75	-75.6% (2)
Programs-Family	-	-	#DIV/0!	-	-	#DIV/0! (2)	-	5,383.75	-100.0% (2)
Programs-Leagues	-	33.38	#DIV/0!	5,181.00	5,179.27	-0.03% (2)	5,181.00	4,929.03	5.1% (2)
Programs-Youth Athletics	-	-	#DIV/0!	24,425.00	26,586.50	8.85% (2)	24,425.00	26,891.00	-1.1% (2)
Programs-Fitness	-	17.64	#DIV/0!	9,341.00	8,049.51	-13.83% (2)	9,341.00	9,864.97	-18.4% (2)
Programs-Preschool	-	-	#DIV/0!	311.00	210.98	-32.16% (2)	311.00	672.71	-68.6% (2)
Programs-Senior	-	-	#DIV/0!	-	-	#DIV/0! (2)	-	-	#DIV/0! (2)
Programs-Dance	-	3.45	#DIV/0!	1,408.00	2,192.90	55.75% (2)	1,408.00	3,618.74	-39.4% (2)
Programs-Special Events	-	-	#DIV/0!	3,623.00	6,678.99	84.35% (2)	3,623.00	3,975.57	68.0% (2)
Programs-Concerts	-	1,100.00	#DIV/0!	8,000.00	6,000.00	-25.00%	8,000.00	5,770.00	4.0%
Programs-Trips	-	-	#DIV/0!	-	1,445.00	#DIV/0! (2)	-	-	#DIV/0! (2)
Brochure	300.00	7,350.00	2350.00%	8,850.00	12,000.00	35.59%	8,850.00	8,150.00	47.2%
Weight Room	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Community Center	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
<b>Total Revenues</b>	<b>1,294.00</b>	<b>47,588.13</b>	<b>3577.60%</b>	<b>1,053,330.00</b>	<b>1,054,761.91</b>	<b>0.14%</b>	<b>1,053,330.00</b>	<b>1,045,067.31</b>	<b>0.9%</b>

(1) 2017 includes \$5,460 for leaf a legacy donation.

(2) Revenue from programs greater than budget by 3.86% \$2,612 and decreased 12.2%, \$9,758 (primarily due to MTO \$5,002) compared to 2016.

(3) December income received in January. Will be adjusted during audit. 2016 had extra payment from 2015.

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Expenses									
Administration	186,959.00	43,629.64	-76.66%	428,185.00	412,346.46	-3.70% (1,2)	579,185.00	295,477.94	39.6% (1,2)
Sports Complex	-	-	#DIV/0!	1,250.00	27.52	-97.80%	1,250.00	1,250.00	-97.8%
Sports Complex Maintenance	27,435.00	34,539.14	25.89%	388,336.00	388,696.46	0.09%	388,336.00	381,496.09	1.9%
Midwest Museum of Natural Hist	2,867.00	1,871.76	-34.71%	8,750.00	19,344.39	121.08% (4)	8,750.00	10,376.43	86.4% (4)
Programs-Youth	1,920.00	1,225.94	-36.15%	11,897.00	11,748.82	-1.25% (3)	11,897.00	12,919.60	-9.1% (3)
Programs-Teens	-	-	#DIV/0!	1,050.00	25.00	-97.62% (3)	1,050.00	560.00	-95.5% (3)
Programs-Adult	556.00	-	-100.00%	3,330.00	646.52	-80.58% (3)	3,330.00	3,833.97	-83.1% (3)
Programs-Family	-	-	#DIV/0!	-	-	#DIV/0! (3)	-	10,088.57	-100.0% (3)
Programs-Leagues	163.00	469.38	187.96%	2,891.00	2,872.27	-0.65% (3)	2,891.00	3,989.60	-28.0% (3)
Programs-Youth Athletics	1,860.00	1,470.00	-20.97%	16,195.00	22,180.25	36.96% (3)	16,195.00	21,778.34	1.8% (3)
Programs-Fitness	296.00	248.20	-16.15%	4,025.00	3,713.01	-7.75% (3)	4,025.00	5,404.65	-31.3% (3)
Programs-Preschool	-	-	#DIV/0!	151.00	169.73	12.40% (3)	151.00	594.41	-71.4% (3)
Programs-Senior	-	-	#DIV/0!	-	-	#DIV/0! (3)	-	-	#DIV/0! (3)
Programs-Dance	81.00	48.45	-40.19%	968.00	1,390.65	43.66% (3)	968.00	3,272.28	-57.5% (3)
Programs-Special Events	575.00	(669.95)	-216.51%	17,328.00	10,764.60	-37.88% (3)	17,328.00	9,141.48	17.8% (3)
Programs-Concerts	-	49.46	#DIV/0!	8,000.00	7,808.36	-2.40%	8,000.00	7,903.20	-1.2%
Programs-Trips	-	-	#DIV/0!	-	952.33	#DIV/0! (3)	-	-	#DIV/0! (3)
Brochure	-	4,378.00	#DIV/0!	21,500.00	18,415.79	-14.35%	21,500.00	19,039.23	-3.3%
Weight Room	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Community Center	-	-	#DIV/0!	-	-	#DIV/0!	-	88.27	-100.0%
<b>Total Expenses</b>	<b>222,712.00</b>	<b>87,260.02</b>	<b>-60.82%</b>	<b>913,856.00</b>	<b>901,102.16</b>	<b>-1.40%</b>	<b>1,064,856.00</b>	<b>787,214.06</b>	<b>14.5%</b>
Total Fund Revenues	1,294.00	47,588.13	3577.60%	1,053,330.00	1,054,761.91	0.14%	1,053,330.00	1,045,067.31	0.9%
Total Fund Expenses	222,712.00	87,260.02	-60.82%	913,856.00	901,102.16	-1.40%	1,064,856.00	787,214.06	14.5%
Surplus (Deficit)	(221,418.00)	(39,671.89)	-82.08%	139,474.00	153,659.75	10.17%	(11,526.00)	257,853.25	-40.4%

- (1) In 2017, there is a budget of \$151,000 to be transferred out of the Recreation Fund. Those transfers will not be done until the audit. Excluding this 2017 expenses are under budget 3.7% \$15,839. In 2016 a transfer was made of \$211,111. Excluding this 2017 expenses are greater than 2016 by 26.5% \$116,869. See (2)
- (2) 2017 below budget in wages & related expenses 7.83% \$19,306. Compared to 2016, 2017 Includes \$16,251 for RecTrac Annual Maint & \$45,400 for new slide in baby pool and painting of pool. Education higher due to Rectrac training. And wages and related expenses greater 26.5% \$47,603 due to hiring of Supt of Recreation.
- (3) Expenses for programs are less than budget 5.83% \$3,372 (although addl expenses may be accrued during audit) and decreased 23.9%, \$17,120 (MTO \$10,089) compared to 2016.
- (4) Installed 2 new heat exchangers

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**Donations (21)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	162,500.00	27,705.26	-82.95%	200,000.00	68,598.56	-65.70%	200,000.00	145,424.22	-52.8%
Total Revenues	162,500.00	27,705.26	-82.95%	200,000.00	68,598.56	-65.70%	200,000.00	145,424.22	-52.8%
Expenses									
Administration	300,000.00	150,000.00	-50.00%	300,000.00	150,000.00	-50.00%	300,000.00	200,503.42	-25.2%
Total Expenses	300,000.00	150,000.00	-50.00%	300,000.00	150,000.00	-50.00%	300,000.00	200,503.42	-25.2%
Total Fund Revenues	162,500.00	27,705.26	-82.95%	200,000.00	68,598.56	-65.70%	200,000.00	145,424.22	-52.8%
Total Fund Expenses	300,000.00	150,000.00		300,000.00	150,000.00		300,000.00	200,503.42	-25.2%
Surplus (Deficit)	(137,500.00)	(122,294.74)	-11.06%	(100,000.00)	(81,401.44)	-18.60%	(100,000.00)	(55,079.20)	47.8%

**Special Recreation (22)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	-	5,259.03	#DIV/0!	166,000.00	167,334.85	0.80%	166,000.00	154,755.19	8.1%
Total Revenues	-	5,259.03	#DIV/0!	166,000.00	167,334.85	0.80%	166,000.00	154,755.19	8.1%
Expenses									
Administration	-	48.69	#DIV/0!	263,350.00	282,793.24	7.38% (1)	263,350.00	106,648.97	165.2% (1)
Total Expenses	-	48.69	#DIV/0!	263,350.00	282,793.24	7.38%	263,350.00	106,648.97	165.2%
Total Fund Revenues	-	5,259.03	#DIV/0!	166,000.00	167,334.85	0.80%	166,000.00	154,755.19	8.1%
Total Fund Expenses	-	48.69	#DIV/0!	263,350.00	282,793.24	7.38%	263,350.00	106,648.97	165.2%
Surplus (Deficit)	-	5,210.34	#DIV/0!	(97,350.00)	(115,458.39)	18.60%	(97,350.00)	48,106.22	-340.0%

(1) Pool ADA work in 2017

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**Insurance (23)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	-	2,170.62	#DIV/0!	69,000.00	69,072.93	0.11%	69,000.00	80,037.59	-13.7%
Total Revenues	-	2,170.62	#DIV/0!	69,000.00	69,072.93	0.11%	69,000.00	80,037.59	-13.7%
Expenses									
Administration	33,085.00	31,834.74	-3.78%	68,670.00	63,669.48	-7.28% (1)	68,670.00	70,404.60	-9.6% (1)
Total Expenses	33,085.00	31,834.74	-3.78%	68,670.00	63,669.48	-7.28%	68,670.00	70,404.60	-9.6%
Total Fund Revenues	-	2,170.62	#DIV/0!	69,000.00	69,072.93	0.11%	69,000.00	80,037.59	-13.7%
Total Fund Expenses	33,085.00	31,834.74	-3.78%	68,670.00	63,669.48	-7.28%	68,670.00	70,404.60	-9.6%
Surplus (Deficit)	(33,085.00)	(29,664.12)	-10.34%	330.00	5,403.45	1537.41%	330.00	9,632.99	-43.9%

(1) Currently credit on unemployment due to recovery from prior year.

**Audit (24)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	-	456.21	#DIV/0!	14,500.00	14,532.17	0.22%	14,500.00	14,197.63	2.4%
Total Revenues	-	456.21	#DIV/0!	14,500.00	14,532.17	0.22%	14,500.00	14,197.63	2.4%
Expenses									
Administration	-	-	#DIV/0!	14,200.00	14,200.00	0.00%	14,200.00	13,900.00	2.2%
Total Expenses	-	-	#DIV/0!	14,200.00	14,200.00	0.00%	14,200.00	13,900.00	2.2%
Total Fund Revenues	-	456.21	#DIV/0!	14,500.00	14,532.17	0.22%	14,500.00	14,197.63	2.4%
Total Fund Expenses	-	-	#DIV/0!	14,200.00	14,200.00	0.00%	14,200.00	13,900.00	2.2%
Surplus (Deficit)	-	456.21	#DIV/0!	300.00	332.17	10.72%	300.00	297.63	11.6%

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**Paving & Lighting (25)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	-	2.61	#DIV/0!	100.00	155.74	55.74%	100.00	103.20	50.9%
Total Revenues	-	2.61		100.00	155.74		100.00	103.20	50.9%
Expenses									
Administration	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Expenses	-	-		-	-		-	-	#DIV/0!
Total Fund Revenues	-	2.61	#DIV/0!	100.00	155.74	55.74%	100.00	103.20	
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	-	-	
Surplus (Deficit)	-	2.61	#DIV/0!	100.00	155.74	55.74%	100.00	103.20	

**Park Police (26)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	-	38.16	#DIV/0!	1,000.00	1,224.48	22.45%	1,000.00	82.38	1386.4%
Total Revenues	-	38.16		1,000.00	1,224.48		1,000.00	82.38	1386.4%
Expenses									
Administration	-	-	#DIV/0!	1,000.00	-	-100.00%	1,000.00	5,044.50	-100.0%
Total Expenses	-	-		1,000.00	-		1,000.00	5,044.50	-100.0%
Total Fund Revenues	-	38.16	#DIV/0!	1,000.00	1,224.48	22.45%	1,000.00	82.38	1386.4%
Total Fund Expenses	-	-	#DIV/0!	1,000.00	-	-100.00%	1,000.00	5,044.50	
Surplus (Deficit)	-	38.16	#DIV/0!	-	1,224.48	#DIV/0!	-	(4,962.12)	-124.7%

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**IMRF (27)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	-	2,611.06	#DIV/0!	83,000.00	83,000.17	0.00%	83,000.00	91,206.08	-9.0%
Total Revenues	-	2,611.06	#DIV/0!	83,000.00	83,000.17	0.00%	83,000.00	91,206.08	-9.0%
Expenses									
Administration	-	7,081.61	#DIV/0!	88,000.00	83,232.16	-5.42%	88,000.00	87,160.69	-4.5%
Total Expenses	-	7,081.61	#DIV/0!	88,000.00	83,232.16	-5.42%	88,000.00	87,160.69	-4.5%
Total Fund Revenues	-	2,611.06	#DIV/0!	83,000.00	83,000.17	0.00%	83,000.00	91,206.08	-9.0%
Total Fund Expenses	-	7,081.61	#DIV/0!	88,000.00	83,232.16	-5.42%	88,000.00	87,160.69	-4.5%
Surplus (Deficit)	-	(4,470.55)		(5,000.00)	(231.99)		(5,000.00)	4,045.39	

**Social Security (28)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	-	2,624.21	#DIV/0!	83,000.00	83,417.83	0.50%	83,000.00	77,678.56	7.4%
Total Revenues	-	2,624.21	#DIV/0!	83,000.00	83,417.83	0.50%	83,000.00	77,678.56	7.4%
Expenses									
Administration	-	6,111.37	#DIV/0!	87,000.00	82,539.71	-5.13%	87,000.00	76,347.05	8.1%
Total Expenses	-	6,111.37	#DIV/0!	87,000.00	82,539.71	-5.13%	87,000.00	76,347.05	8.1%
Total Fund Revenues	-	2,624.21	#DIV/0!	83,000.00	83,417.83	0.50%	83,000.00	77,678.56	7.4%
Total Fund Expenses	-	6,111.37	#DIV/0!	87,000.00	82,539.71	-5.13%	87,000.00	76,347.05	8.1%
Surplus (Deficit)	-	(3,487.16)		(4,000.00)	878.12		(4,000.00)	1,331.51	



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**Concessions (30)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
<b>Revenues</b>									
Clubhouse Concessions	-	438.44	#DIV/0!	78,065.00	72,010.43	-7.76% (1,6)	78,065.00	81,332.39	-11.5% (1,6)
Beverage Cart	-	-	#DIV/0!	14,287.00	11,235.12	-21.36% (4,6)	14,287.00	13,142.82	-14.5% (4,6)
Sports Complex Concessions	-	-	#DIV/0!	34,652.00	40,371.26	16.50% (2)	34,652.00	35,907.59	12.4% (2)
Pool Concessions	-	-	#DIV/0!	8,021.00	6,562.97	-18.18% (5)	8,021.00	8,277.65	-20.7% (5)
Catering	1,134.00	1,524.98	34.48%	21,365.00	20,396.90	-4.53%	21,365.00	20,046.86	1.7%
<b>Total Revenues</b>	<b>1,134.00</b>	<b>1,963.42</b>	<b>73.14%</b>	<b>156,390.00</b>	<b>150,576.68</b>	<b>-3.72%</b>	<b>156,390.00</b>	<b>158,707.31</b>	<b>-5.1%</b>
<b>Expenses</b>									
Clubhouse Concessions	1,525.00	2,616.49	71.57%	89,715.00	80,526.38	-10.24% (1)	89,715.00	112,733.25	-28.6% (1,3)
Beverage Cart	-	-	#DIV/0!	9,862.00	7,604.21	-22.89% (4,6)	9,862.00	8,805.64	-13.6% (4,6)
Sports Complex Concessions	120.00	59.47	-50.44%	25,962.00	30,489.90	17.44% (2)	25,962.00	23,099.07	32.0% (2)
Pool Concessions	-	-	#DIV/0!	7,131.00	5,880.22	-17.54% (5)	7,131.00	6,253.04	-6.0% (5)
Catering	458.00	93.12	-79.67%	8,840.00	6,890.12	-22.06%	8,840.00	7,475.34	-7.8%
<b>Total Expenses</b>	<b>2,103.00</b>	<b>2,769.08</b>	<b>31.67%</b>	<b>141,510.00</b>	<b>131,390.83</b>	<b>-7.15%</b>	<b>141,510.00</b>	<b>158,366.34</b>	<b>-17.0%</b>
<b>Total Fund Revenues</b>	<b>1,134.00</b>	<b>1,963.42</b>	<b>73.14%</b>	<b>156,390.00</b>	<b>150,576.68</b>	<b>-3.72%</b>	<b>156,390.00</b>	<b>158,707.31</b>	<b>-5.1%</b>
<b>Total Fund Expenses</b>	<b>2,103.00</b>	<b>2,769.08</b>	<b>31.67%</b>	<b>141,510.00</b>	<b>131,390.83</b>	<b>-7.15%</b>	<b>141,510.00</b>	<b>158,366.34</b>	<b>-17.0%</b>
<b>Surplus (Deficit)</b>	<b>(969.00)</b>	<b>(805.66)</b>	<b>-16.86%</b>	<b>14,880.00</b>	<b>19,185.85</b>	<b>28.94%</b>	<b>14,880.00</b>	<b>340.97</b>	<b>5526.8%</b>

(1) In 2017 concessions opened later due to hood installation.

(2) Sports Complex Concessions opened earlier in 2017. Spring Soccer. Higher sales for Fall soccer.

(3) Cost of Goods Sold higher in 2016 correlated to sales. In 2016 pull behind grill \$4,983 was purchased. Also, 2016 included a transfer to Golf \$14,111 to cover losses. 2017 has not been final.

(4) Weather conditions delayed appearance of beverage cart for season

(5) Delayed pool opening, shorter season.

(6) Direct correlation to golf operation. July 2017 10 days of rain, 5 of them were in a row and only 9 holes open. July 2016, 6 days of rain fairly spaced out.

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**Developer Contributions (32)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	10,000.00	-	-100.00%	40,000.00	22,404.22	-43.99%	40,000.00	23,234.65	-3.6%
Total Revenues	10,000.00	-		40,000.00	22,404.22		40,000.00	23,234.65	-3.6%
Expenses									
Administration	-	17,034.22	#DIV/0!	100,000.00	122,338.54	22.34% (1)	100,000.00	60,150.39	103.4% (1)
Total Expenses	-	17,034.22		100,000.00	122,338.54		100,000.00	60,150.39	103.4%
Total Fund Revenues	10,000.00	-		40,000.00	22,404.22		40,000.00	23,234.65	-3.6%
Total Fund Expenses	-	17,034.22		100,000.00	122,338.54		100,000.00	60,150.39	103.4%
Surplus (Deficit)	10,000.00	(17,034.22)		(60,000.00)	(99,934.32)		(60,000.00)	(36,915.74)	170.7%

(1) 2017-corner property east town entrance

Sycamore Park District  
 Summarized Revenue & Expense Report  
 Period ended December 31, 2017

**Golf Course (50)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
<b>Revenues</b>									
Golf Operations	14,497.00	5,470.30	-62.3%	505,117.00	436,262.41	-13.6% (1)	505,117.00	564,568.31	-22.7% (2,5)
Golf Maintenance	-	2,338.93	#DIV/0!	24,748.00	21,095.57	-14.8%	24,748.00	23,125.37	-8.8%
<b>Total Revenues</b>	<b>14,497.00</b>	<b>7,809.23</b>	<b>-46.1%</b>	<b>529,865.00</b>	<b>457,357.98</b>	<b>-13.7%</b>	<b>529,865.00</b>	<b>587,693.68</b>	<b>-22.2%</b>
<b>Expenses</b>									
Golf Operations	12,963.00	14,532.10	12.1%	228,848.00	223,517.42	-2.3% (3)	228,848.00	268,531.50	-16.8% (3)
Golf Maintenance	18,763.00	26,973.11	43.8%	300,994.00	285,868.67	-5.0% (4)	300,994.00	294,734.75	-3.0% (4)
<b>Total Expenses</b>	<b>31,726.00</b>	<b>41,505.21</b>	<b>30.8%</b>	<b>529,842.00</b>	<b>509,386.09</b>	<b>-3.9%</b>	<b>529,842.00</b>	<b>563,266.25</b>	<b>-9.6%</b>
<b>Total Fund Revenues</b>	<b>14,497.00</b>	<b>7,809.23</b>	<b>-46.1%</b>	<b>529,865.00</b>	<b>457,357.98</b>	<b>-13.7%</b>	<b>529,865.00</b>	<b>587,693.68</b>	<b>-22.2%</b>
<b>Total Fund Expenses</b>	<b>31,726.00</b>	<b>41,505.21</b>	<b>30.8%</b>	<b>529,842.00</b>	<b>509,386.09</b>	<b>-3.9%</b>	<b>529,842.00</b>	<b>563,266.25</b>	<b>-9.6%</b>
<b>Surplus (Deficit)</b>	<b>(17,229.00)</b>	<b>(33,695.98)</b>	<b>95.6%</b>	<b>23.00</b>	<b>(52,028.11)</b>	<b>#####</b>	<b>23.00</b>	<b>24,427.43</b>	<b>-313.0%</b>

- (1) Daily Greens Fees -23.82% -\$46,308
- Golf Events & Misc -18.86% -\$4,574
- Carts -8.4% -\$9,660
- Season passes +4.83% +\$4,439
- Pro shop sales -2.53% -\$1,354

July 2017 10 rain days of which 5 were in a row. 5 days 9 holes only.  
 primarily league fees

- (2) Daily Greens Fees -12.37% -\$20,912
- Golf Events & Misc -18.79% -\$4,554
- Carts -7.61% -\$8,677
- Season passes +8.82% +\$7,810
- Pro shop sales -1.95 -\$1,036

July 2016 6 rain days

- (3) Wages and related taxes are 3.5% \$4,193 less than budget. Compared to 2016 they are 9.8% \$12,396 less primarily due to transfer of 20% of Supt of Golf Operations salary being moved to Corporate fund in 2017.
- (4) In 2017 Golf Maintenance wages and related taxes are less due to a FT employee on workers comp and lower part time cost. Compared to budget 11.4% \$18,610 compared to 2016 5.6% \$8,569. Balance due to timing.
- (5) 2016 includes a transfer of \$17,625 to cover losses. 2017 transfer amount will be determined during audit.

Sycamore Park District  
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**Swimming Pool (51)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>		
<b>Revenues</b>										
Pool	30,000.00	-	-100.0%	76,821.00	43,807.22	-43.0%	(3)	76,821.00	72,211.80	-39.3% (3,5)
Swim Lessons	-	-	#DIV/0!	13,262.00	12,463.24	-6.0%		13,262.00	12,594.18	-1.0%
<b>Total Revenues</b>	<b>30,000.00</b>	<b>-</b>	<b>-100.0%</b>	<b>90,083.00</b>	<b>56,270.46</b>	<b>-37.5%</b>	<b>(1)</b>	<b>90,083.00</b>	<b>84,805.98</b>	<b>-33.6% (2)</b>
<b>Expenses</b>										
Pool	45.00	51.36	14.1%	54,846.00	43,638.64	-20.4%	(3)	54,846.00	63,746.16	-31.5% (3)
Pool Maintenance	1,810.00	968.20	-46.5%	28,350.00	32,961.76	16.3%	(4)	28,350.00	30,881.75	6.7% (4)
Swim Lessons	-	-	#DIV/0!	6,882.00	6,588.30	-4.3%		6,882.00	6,696.81	-1.6%
<b>Total Expenses</b>	<b>1,855.00</b>	<b>1,019.56</b>	<b>-45.0%</b>	<b>90,078.00</b>	<b>83,188.70</b>	<b>-7.6%</b>		<b>90,078.00</b>	<b>101,324.72</b>	<b>-17.9%</b>
<b>Total Fund Revenues</b>	<b>30,000.00</b>	<b>-</b>	<b>-100.0%</b>	<b>90,083.00</b>	<b>56,270.46</b>	<b>-37.5%</b>		<b>90,083.00</b>	<b>84,805.98</b>	<b>-33.6%</b>
<b>Total Fund Expenses</b>	<b>1,855.00</b>	<b>1,019.56</b>	<b>-45.0%</b>	<b>90,078.00</b>	<b>83,188.70</b>	<b>-7.6%</b>		<b>90,078.00</b>	<b>101,324.72</b>	<b>-17.9%</b>
<b>Surplus (Deficit)</b>	<b>28,145.00</b>	<b>(1,019.56)</b>	<b>-103.6%</b>	<b>5.00</b>	<b>(26,918.24)</b>	<b>#####</b>		<b>5.00</b>	<b>(16,518.74)</b>	<b>63.0%</b>

- (1) Daily Fees -19.05% \$3,182 shorter season  
 Season passes -9.33% -\$2,109  
 Misc income (includes oscar, pool rentals and middle school pool party) +55.78% \$2,580  
 Swim Lessons -6.61% -\$220
- (2) Daily Fees -20.13% -\$3,407 shorter season  
 Season passes -9.88% -\$2,246  
 Misc income (includes oscar, pool rentals and middle school pool party) +44.9% \$2,233  
 Swim Lessons -1.70% +\$207
- (3) Pool opened later. Reduced revenues and expenses.
- (4) Pool repairs were higher as a result of findings during testing.
- (5) 2016 includes a transfer of \$25,111 to cover losses. 2017 transfer amount will be determined during audit.

Sycamore Park District  
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**Debt Service (60)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	-	574,673.32	#DIV/0!	594,000.00	1,151,425.92	93.8% (1)	594,000.00	594,955.78	93.5%
Total Revenues	-	574,673.32	#DIV/0!	594,000.00	1,151,425.92	93.8%	594,000.00	594,955.78	93.5%
Expenses									
Administration	80,406.00	622,420.25	674.1%	591,443.00	1,131,130.50	91.2% (1)	591,443.00	585,019.94	93.3%
Total Expenses	80,406.00	622,420.25		591,443.00	1,131,130.50		591,443.00	585,019.94	93.3%
Total Fund Revenues	-	574,673.32	#DIV/0!	594,000.00	1,151,425.92	93.8%	594,000.00	594,955.78	93.5%
Total Fund Expenses	80,406.00	622,420.25		591,443.00	1,131,130.50		591,443.00	585,019.94	93.3%
Surplus (Deficit)	(80,406.00)	(47,746.93)	-40.6%	2,557.00	20,295.42	693.7%	2,557.00	9,935.84	104.3%

(1) Includes the refunding of 2009A General Obligation Bonds.

**Capital Projects (70)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	490,000.00	505,580.12	3.2%	490,000.00	506,970.05	3.5%	490,000.00	581,990.33	-12.9%
Total Revenues	490,000.00	505,580.12	3.2%	490,000.00	506,970.05	3.5%	490,000.00	581,990.33	-12.9%
Expenses									
Administration	16,540.00	197,823.94	1096.0%	641,775.00	597,817.58	-6.8%	641,775.00	588,286.68	1.6%
Total Expenses	16,540.00	197,823.94	1096.0%	641,775.00	597,817.58	-6.8%	641,775.00	588,286.68	1.6%
Total Fund Revenues	490,000.00	505,580.12		490,000.00	506,970.05	3.5%	490,000.00	581,990.33	-12.9%
Total Fund Expenses	16,540.00	197,823.94	1096.0%	641,775.00	597,817.58	-6.8%	641,775.00	588,286.68	1.6%
Surplus (Deficit)	473,460.00	307,756.18	-35.0%	(151,775.00)	(90,847.53)	-40.1%	(151,775.00)	(6,296.35)	1342.9%

Sycamore Park District  
Summarized Revenue & Expense Report  
Period ended December 31, 2017

**Action 2020 (71)**

<u>Department</u>	<u>December Budget</u>	<u>December Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2016 YTD Actual</u>	
Revenues									
Administration	955,500.00	695,000.00	-27.3%	6,462,500.00	7,791,617.23	20.6%	6,462,500.00	1,401,086.03	456.1%
Total Revenues	955,500.00	695,000.00	-27.3%	6,462,500.00	7,791,617.23	20.6%	6,462,500.00	1,401,086.03	456.1%
Expenses									
Administration	20,000.00	1,061,119.37	5205.6%	4,840,000.00	5,885,317.52	21.6%	4,840,000.00	889,568.54	561.6%
Total Expenses	20,000.00	1,061,119.37	5205.6%	4,840,000.00	5,885,317.52	21.6%	4,840,000.00	889,568.54	561.6%
Total Fund Revenues	955,500.00	695,000.00		6,462,500.00	7,791,617.23	20.6%	6,462,500.00	1,401,086.03	456.1%
Total Fund Expenses	20,000.00	1,061,119.37	5205.6%	4,840,000.00	5,885,317.52	21.6%	4,840,000.00	889,568.54	561.6%
Surplus (Deficit)	935,500.00	(366,119.37)	-139.1%	1,622,500.00	1,906,299.71	17.5%	1,622,500.00	511,517.49	272.7%
Total Fund Revenues	1,666,779.00	1,916,434.33		11,351,611.00	13,017,937.13	14.7%	11,351,611.00	6,352,782.28	
Total Fund Expenses	1,301,047.00	2,835,239.87	117.9%	9,999,474.00	11,302,035.97	13.0%	10,150,474.00	6,041,802.47	
Surplus (Deficit)	365,732.00	(918,805.54)	-351.2%	1,352,137.00	1,715,901.16	26.9%	1,201,137.00	310,979.81	

Sycamore Park District  
Fund Balances

	1/1/2017	Revenues	Expenses	12/31/2017	12/31/2017 Cash balance
10 Corporate	186,577.65	1,339,215.95	1,263,929.46	261,864.14	267,836.90
20 Recreation	217,394.11	1,054,761.91	901,102.16	371,053.86	386,008.34
21 Donations	156,151.66	68,598.56	150,000.00	74,750.22	74,750.22
22 Special Recreation	161,363.10	167,334.85	282,793.24	45,904.71	45,904.71
23 Insurance	18,879.70	69,072.93	63,669.48	24,283.15	24,283.15
24 Audit	13,300.51	14,532.17	14,200.00	13,632.68	13,632.68
25 Paving & Lighting	21,957.37	155.74	-	22,113.11	22,113.11
26 Park Police	3,107.62	1,224.48	-	4,332.10	4,331.90
27 IMRF	4,694.29	83,000.17	83,232.16	4,462.30	4,462.30
28 Social Security	4,073.02	83,417.83	82,539.71	4,951.14	4,951.14
30 Concessions	36,390.96	150,576.68	131,390.83	55,576.81	52,137.36
32 Developer Contributions	115,423.79	22,404.22	122,338.54	15,489.47	15,489.47
60 Debt Service	36,301.63	1,151,425.92	1,131,130.50	56,597.05	56,597.05
70 Capital Projects	558,446.69	506,970.05	597,817.58	467,599.16	467,599.16
71 Action 2020	511,517.49	7,791,617.23	5,885,317.52	2,417,817.20	2,417,817.20
<b>Total governmental fund balance</b>	<b>2,045,579.59</b>	<b>12,504,308.69</b>	<b>10,709,461.18</b>	<b>3,840,427.10</b>	<b>3,857,914.69</b>
50 Golf Course Net Assets	205,307.30 <u>(255,334.69)</u> (50,027.39)	457,357.98	509,386.09	153,279.19 <u>(255,334.69)</u> (102,055.50)	(62,067.32)
51 Swimming Pool Net Assets	246,957.09 <u>(247,988.11)</u> (1,031.02)	56,270.46	83,188.70	220,038.85 <u>(247,988.11)</u> (27,949.26)	(27,949.26)
<b>Total proprietary funds</b>	<b>452,264.39</b>	<b>513,628.44</b>	<b>592,574.79</b>	<b>373,318.04</b>	
<b>Net assets</b>	<b>(503,322.80)</b>			<b>(503,322.80)</b>	
<b>Proprietary funds minus net assets</b>	<b>(51,058.41)</b>			<b>(130,004.76)</b>	
	1,994,521.18			3,710,422.34	3,767,898.11

Summary of depository accounts as of 1/26/2018

<u>Location</u>	<u>Balance</u>	<u>Interest</u>	<u>YTD Interest</u>
First National Bank	15,679.40	0.05	11.87
First Midwest Bank	1,055,326.40	1.42	597.11
Resource Bank	381,982.47	0.37	2034.23
IPDLAF	2,184,046.05	1.17	15000.22
**DCCF - Action 2020	405,901.93		
*DeKalb Co. Community Foundation	<u>17,765.58</u>		2,250.83
	4,060,701.83		

\* 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 11/30/17.

\*\* As of 11/30/17 per DCCF.

To: Board of Commissioners

From: Meg Jourden-Messerich

Subject: Monthly Report

Date: January 30, 2018

**Administrative Initiatives (1/1/18 – 1/31/18)**

- Attended monthly Board meeting. – Meg
- Attended weekly Management Team meetings as scheduled. – Meg, Lisa, Sarah
- Participated in the interview process of Superintendent of Recreation position. – Meg, Lisa, Sarah
- Attended IPRA/IAPD Annual Conference January 18-20. – Meg, Lisa, Sarah
- Held one-on-one meetings with Recreation Supervisors. – Meg
- Continue to work with Recreation Supervisors and Julie Eggleston, Executive Director of Kishwaukee Special Recreation Association (KSRA) in defining Facility Rental guidelines for KSRA programs at SPD facilities. – Meg
- Finalized 2018 Community Pool new terms and conditions and fee structure with CUSD #427 for OSCAR program. New 2018, swim test for OSCAR participants will be conducted by SPD staff prior to Community Pool opens to the public, OSCAR Camp weekly visits to the pool reduced from five days a week to four days a week, and one-time fee increased from \$15 per camper to \$20 per camper (Swim Test: \$2, Open Swim: \$18). – Meg & Lisa



- Continue to work with Lisa Metcalf, Recreation Supervisor and Erin Tamms, Development Director of Family Service Agency DeKalb County, to develop a MOU for Club 55 program opportunity at the Community Center. Toured DeKalb Senior Center December 10 to learn more about program offerings and discuss possible equipment storage needs at the Community Center. - Meg
- Organized first Sycamore Park District Job Fair held January 13. Worked with staff Melissa Dobberstein and Sarah Rex in setup and marketing of event. Coordinated with superintendents and hiring supervisors in promotion of part-time and seasonal positions available. Total of 64 interested applicants attended the event. – Meg
- Met with Jeff Donahoe, SOP, and Lisa Metcalf, Recreation Supervisor and Johnson Canvas Sales Rep. to review new privacy canvas product and acquire updated quote for the Community Pool. – Meg
- Working with PDRMA in review and finalizing rules, agreement, and waiver for Pathway Fitness, Track and Gym. - Meg
- Submitted Sycamore Park District Pathway Fitness Physical Fitness Facility Medical Emergency Plan required by IDPH to PDRMA for review. – Meg
- Assisted with review, alignment and recommendation of District Reservation guidelines and policy with Kirk Lundbeck, SOG, Sarah Rex, Marketing and Recreation Supervisor, Melissa Dobberstein, Concessions Manager, and Jeanette Freeman, Office Manager. – Meg
- Met with Melissa Dobberstein, new Recreation Specialist to begin discussion of new responsibilities effective March 2018 and development for new birthday party program. - Meg
- Working with National Business Furniture account executive, Jackie Hienbuecher, SOF and Sarah Rex, Marketing and Recreation Sup. in finalizing and acquiring updated quote for office and lobby furniture for the Community Center. – Meg

- Acquired updated quote for recommended indoor cycle bike, Keiser M3i, for Board Recommendation FF&E purchase. – Meg
- Attended Vermont Systems training in preparation for greater utilization/optimization of RecTrac with the oncoming of new facilities and services.
- Worked with Steve Tritt, ASOP in acquiring updated quote for industrial shelving needs at Community Center.

### **Lisa Metcalf, Recreation Supervisor**

- Attended a Pro Connect January 8.
- Representative Aquatic and Group Fitness Instructor open positions at Sycamore Park District's Job Fair on January 13.
- Meet with current instructors to plan out their classes and schedules for the new building.
- Winter programs started, coordinated schedules and rosters with instructors.
- Coordinated Vermont Systems follow up trainings for RecTrac software and entry of new facilities, membership contracts and fees, rental contracts and fees, and point of sale for 2018.
- Attended year two of of Maintenance Management School January 29-February 2.
- Met with Melissa Dobberstein, Recreation Specialist to review and discuss the transition of Daddy Daughter Dance special event.
- Continue to work on a mock schedule of programs at the New Community Center as applications started coming in for instructors.

### **Sarah Rex, Recreation & Marketing Supervisor**

- Represented Community Center Customer Service open positions at Sycamore Park District's Job Fair on January 13.
- Coordinated announcement of Leaf a Legacy reaching its goal. Also, contact all donors to confirm how and if they would like to be recognized in the summer brochure as well as on a plaque at the community center.
- Developed an outline of changes/additions to the District's website with the oncoming of new facilities and services.
- With Jackie, began developing password protected websites for part-time and full-time staff.
- Met with Kevin Mathey to coordinate the dedication of a plaque at the Good Tymes Shelter during a summer concert. This being the 35<sup>th</sup> anniversary of the last Good Tymes party, they would like to place a plaque in the intended space on the west side of the shelter.
- Met with Mitch Irwin, NIU Professor, about a collaborative tree planting Earth Day program with the Sycamore School District and Park District.
- Attended Vermont Systems supplemental training in preparation for greater utilization/optimization of RecTrac with the oncoming of new facilities and services.
- Finalized community center generator enclosure and site furnishings from Doty and Son's Concrete.
- Continued service on the Kiwanis Craft Beer and Brat Fest Committee meeting.
- Along with Meg, Kirk, Nettie and Melissa, reviewed and streamlined reservation policies and procedures throughout the District.

### **Hillary Allton, NIU Graduate Assistant**

- Assisted at Sycamore Park District Job Fair January 13.

### **Administrative Initiatives (1/1/17-1/31/17)**

- Will attend monthly Board meeting.
- Will attend weekly Management Team meetings as scheduled.
- Will finalized Pathway Fitness agreement and rules, Track rules, and Gym rules for Community Center.
- Will work with Lisa Metcalf, Recreation supervisor to update Community Pool rules and new sign placements for 2018 season.
- Will work with Lisa Metcalf, Recreation Supervisor and Jeff Donahoe, SOP and coordinate and schedule purchase and installation of new privacy screen at Community Pool.
- Will work with Lisa Metcalf, Recreation Supervisor and Jeff Donahoe, SOP and coordinate and schedule purchase and installation of new flooring in Community Pool observation, first aid and admission room.
- Will acquire updated quotes for FF&E items for Community Center.

### **Lisa Metcalf, Recreation Supervisor**

- Will attend Weekly Management Team Meetings.
- Will finish up my second year at Maintenance Management School.
- Will attend a Pro Connect Social Event at Fountain View Recreation Center in Carol Stream.
- Will coordinate and attend the Daddy-Daughter Dance on February 11 at St. Mary's Memorial Hall.
- Will participate in the PDRMA Blood Screening.
- Will lead setup of new modules in Vermont System; membership, Point of Sale, facilities, reservations, discounts, gift certificates, validation stations, and access control.

- Will lead and conduct interviews and hire new Group Fitness Instructors and Personal Trainers.

### **Sarah Rex, Recreation & Marketing Supervisor**

- Will hire IMRF Customer Service Specialist positions for the community center.
- Will develop customer service standards for the community center service desk and District as a whole.
- Will lead February 14 Green Drinks meetup with Amy Doll or DeKalb Park District and ENCAP Inc. as presenters.
- Will develop public information pieces for Legacy Campus facilities and District-wide memberships.
- Will work with Meg and Jeff to develop and finalize all signs for the Legacy Campus facilities.

To: Board of Commissioners

From: Kirk T. Lundbeck

Subject: Monthly Report

Date: January 30, 2018

**Administrative Initiatives (1/1/18 – 1/31/18)**

- Attended weekly Management Team meetings as scheduled.
- Attended Sycamore Chamber of Commerce Ambassador Club meeting.
- Developed January Golf Insight newsletter.
- Developed Job Descriptions for Golf Operations Staff.
- Attended Sycamore Park District Job Fair.
- Attended IPRA/IAPD Soaring to New Heights Conference.
- Interviewed Superintendent of Recreation candidates.
- Began to clean, touch up paint and change pro shop displays.
- Began marketing of the Swing into Spring Pro Shop Sale.
- Developed Tee sheet templates for 2018 golf season.
- Continued to meet with sales representatives for 2018 pro shop product line.
- Met with Golfnow representatives to increase marketing techniques for 2018 golf season.
- Continued to meet with golf outing representatives and continue to book 2018 golf outings.

- Updated PDRMA golf cart maintenance sheet to include new additions to the Yamaha golf cart fleet.
- Began Golf Fitness Certification process to teach Golf Fitness Classes at Pathway Fitness.
- Began to develop a possible new revenue stream by selling ad space on reader board outside pro shop and tournament scoreboard.

### **Administrative Initiatives (2/1/18 – 2/28/18)**

- Attend weekly Management Team meetings as scheduled.
- Attend All Staff Meeting as scheduled.
- Attend Sycamore Chamber of Commerce Ambassador Club meeting.
- Develop February Golf Insight newsletter.
- Interview prospective candidates for golf operations staff who applied at Sycamore Park District Job Fair.
- Finish cleaning, touching up paint and changing pro shop displays.
- Complete marketing of the Swing into Spring Pro Shop Sale, including postcard mailing, website updates, flyers and eblasts.
- Finalize Tee sheet templates for 2018 golf season.
- Finalize 2018 pro shop product line.
- Continue to meet with Golfnow representatives to increase marketing techniques for 2018 golf season.
- Continue to meet with golf outing representatives and finalize 2018 golf outing and tournament schedule.

- Prepare handouts for the Spring into Spring sale including the 2018 Tournament Schedule, League Information, Permanent Tee Time Schedule and other such information.
- Continue Golf Fitness Certification process to teach Golf Fitness classes at Pathway Fitness. Take online classes, reading educational material and take final exam.
- Finalize program to sell ad space on reader board outside pro shop and tournament scoreboard.
- Prepare Cart barn for the 2018 season.
- Complete minor maintenance to all pull carts.



To: Board of Commissioners

From: Jeff Donahoe

Subject: Monthly Report

Date: January 30, 2018

**Administrative Initiatives** (1/1/18-1/31/18)

**Golf**

- The first snow of the season waited until Christmas Eve to fall. Since then we have had less than ten inches of snow total and over an inch of rain recently as temperatures have risen and fallen frequently.
- The cold snap at the end of the year until January 5<sup>th</sup> provided unusually cold weather so having a layer of snow on the turf at the time is a benefit to help protect the grass. Long term ice cover is the most detrimental to the fine turf of the greens and fairways which we have not experienced to date.
- We have been waiting for the bridge replacement project to begin as the custom-made box culverts have been approved and are now being completed. The project is scheduled to start on February 5<sup>th</sup> with completion by the end of March. The two bridges being replaced are located across the small creek at 18 men's tee and the 16 beginning fairway wider bridge. Our preconstruction meeting is the week of January 29<sup>th</sup>.
- Staff has been working inside on preventive maintenance and repairs on all equipment. Fluids, filters, bearings, plugs, seals, etc. are changed out and the 29 mower reels we use are stripped down and sharpened with several parts replaced.
- I have placed an order for annual flowers for the course and parks with the Dekalb County Community Gardens group.

- I have been meeting with golf product reps and placed a couple of early orders for 2018 as we receive some cost savings by doing so with payment terms not due until May. We are performing inventory of ball washer parts, flag sticks, rakes, etc. to prepare an order for spring.
- We will be meeting again next month with EC Design irrigation to continue the process of working towards getting the project out to bid this fall for a late summer/early fall 2019 installation with a spring of 2020 start up.

### **Sports**

- Staff has completed painting of the field equipment boxes, repairs to batting cage screens, bull pen portable mound repairs, base and pitching rubber inventory and repair/painting, and are working on all equipment with other staff.
- Lisa and I have been receiving requests for fields and tournaments and meeting with user groups to finalize dates for the larger events for the spring. I have also been in contact with the High School to secure their dates for field 1 games and practices, so we can schedule outside groups on their off days.
- AYSO, Sycamore Youth Baseball, and Sycamore Girls' Softball have all begun their spring sign-ups. We will be hosting space for each group during the winter to allow walk-in sign up for those who have issues with the on-line process.
- The pool was winterized with all shower and bathroom lines cleared. The pool has also been filled with water and circulation pumps to deter winter freeze damage.
- I have met with Lisa, Meg and Johnson Canvas as we have removed the old wood slates from the outer fence and will replace the east and south east

areas with green screens for a much better look. This will keep a more open look but still provide some blockage for sunbathers on the upper deck and the kiddie pool.

- We are also working on replacing the carpet in the guard room with a poured sealant product that will not need replaced and is easy to clean.
- We are also obtaining final pricing for the new pool circulation pump motor and will schedule installation in latter February or early March.

## **Parks**

- I attended staff, board, and Action 20/20 related committee and architect meetings.
- Have been taking regular tours of the building to see the constant changes. The gym floor is now being installed and we will be taking a first punch-list tour on the 26<sup>th</sup> of January.
- Worked with staff on job descriptions for custodial and other jobs related to the new building as a couple of these will come on board this winter.
- Attended the Park District job fair on January 13<sup>th</sup>. Several full-time custodial and part time parks/golf applications were received.
- Sent out advertisements and information for web site for the full-time custodial position. We received 19 applications and a panel of staff met recently to narrow the field down to 4 or 5 finalists. We will set up interviews for the week of February 5<sup>th</sup>. The panel made up of myself, Bob, Steve, Kirk, and Meg will interview and ask a set of questions provided by the panel and then rate and determine who to hire. After references are contacted, a decision will be made for the position.

- Continue to attend meetings with staff for budgeting for FF&E in the community center to fit within provided budget.
- Completed full-time and IMRF eligible staff annual performance evaluations and face-to-face reviews.
- Participated in several rounds of application ratings, reviews, and meetings for new Supt. of Recreation position.
- Attended Illinois Parks and Recreation conference in Chicago. Attended trade show, seminars, and interviews for rec. position and the awards lunch. Congratulations to Dan Gibble on his Professional of the Year Award!
- Developing a building operation plan for the community center along with other staff. Will also soon meet with police and fire departments to develop escape routes and emergency procedures for the building.
- Staff has completed refurbishing all picnic tables. They are working with other staff on all equipment service. We continue to monitor the parks for damage or issues and plow main paths and walks as needed.
- Will meet this week with ERA engineers to discuss both the golf bridge project and the new trail to be installed south of the Middle School this year. Our staff might need to remove some trees to help aid the start of the project.
- Have attended Capital budget planning meetings for the 2018 fiscal year and obtained additional need lists and pricing during the process. We are currently starting to schedule a project for the concessions area for winter completion which is a grease trap replacement in the floor.
- Have been working on finalizing 2018 operating budget planning for all maintenance budgets and working with Jackie to tweak these budgets.

- Have scheduled staff training for winter including pesticide spray license training and exams, first aid for train the trainers, controlled burn fire training, and PDRMA related seminars.
- We have added a sign at the entrance to the access road for the sports complex explaining that the road will be barricaded off after large snow events as it will not be plowed for cars, however, a 5 to 6-foot-wide path for walking will be cleared to the bridge. This has generally gone well so far as people have been using our maintenance lot to park and walk. We set the barriers to the side as soon the snow melts below the two inches or so mark so vehicles won't get stuck or slide badly.

### **Administrative Initiatives** (2/1/18-2/28/18)

- Attend staff, board, and study session meetings along with Action 20/20 planning and construction meetings along with tours during the final construction phase.
- Continue to work with architects and construction managers on the new building complex and attend site visits and trainings for HVAC and electric systems, etc.
- Continue with launch planning project with staff for the new building. Order equipment and supplies, hiring of new positions along with planning for maintenance and operation procedures for the building. Will also begin working with the Fire and Police departments on evacuation plans and required maps and info for each room in the community center.
- Meet with irrigation design firm to continue planning process for new system.
- Develop golf product application schedule for the season and material/cost lists.

- Continue Capital budget purchasing for winter required projects and equipment ordering.
- Work with ERA engineers and Martin Company contractor on the installation of the two new bridges on the golf course creek.
- Staff will be plowing as needed and working on all maintenance equipment inside.
- Continue meetings with affiliate sports user groups and continue to receive requests with Lisa for the spring season.
- Study for and attend tests for Illinois Pesticide applicator license renewal.
- Attend PDRMA golf liability class end of the month.
- Hire new full-time custodial position and get started on planning and requirements for current and new buildings.
- Begin ordering supplies for sports, golf, parks needed for season.

To: Board of Commissioners  
From: Daniel Gibble, Executive Director  
Subject: Monthly Report  
Date: January 30, 2018

**Administrative Initiatives** (1/1/18 – 11/31/18)

- Attended Meetings/Serve On:
  - KSRA
  - Rotary
  - Chamber
  - DSATS
  - CUSD#427 Financial Advisory Committee
- Managed change orders, color selections, design solution supervision on matters related to the Legacy Campus.
- Troubleshoot VORTEX and City of Sycamore issues.
- Continued work on Old Mill to Forest Preserve trail issues.
- Finalized Sign work for Entry Park.
- Reviewed and approved FY 2018 Budget
- Attended IAPD/IPRA State Conference.
- Conducted interviews for new Superintendent of Recreation.
- Was very surprised, and thankful to staff, board, and Sarah Rex for making it possible to be awarded the IPRA Professional of the Year Award at the 2018 IPRA/IAPD State Conference: Soaring to New Heights.
- Secured License Agreement with CUSD#427 for the Main Street to Brickville Road trail project.

- Secured Maintenance Agreement with City of Sycamore for all improvements in the Brickville Road R.O.W. that will be installed as part of the ITEP Grant Project for the Main Street to Brickville Road trail project.
- Assessed numerous Change Orders for the Legacy Campus Project. Reviewed them with Commissioner Kroeger and provided RJC with written statements about several which we both believe are not the responsibility of Sycamore Park District.
- Executed lease for 109 acres on South Airport Road for one more year with Hartmann Enterprises.
- Got my head shaved!!!! \$1,000,000 BABY!!!!
- Completed the annual employee evaluation and review process.
- Met with DCCF official to discuss paydown process for ACTION 2020 Fund.
- Attended Annual Chamber Meeting and Banquet

### **Administrative Initiatives** (2/1/18 – 2/28/18)

- Finalize ordering of FF&E.
- Participate in Legacy Campus Punch List process.
- Continue supervision of Legacy Campus work.
- Complete Dog Park fence installation.
- Put together timeline for next long-range planning process.
- Finish Phase I Engineering for ITEP Grant for Segment 1 of GW Trail Sycamore Forest Preserve to Old Mill Park.
- Attend Meetings/Serve On:
  - KSRA

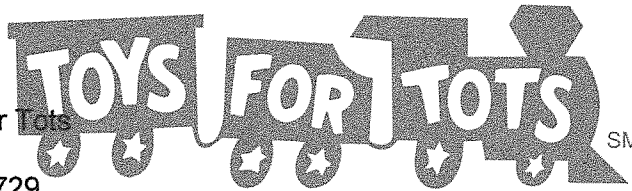


- Rotary
  - Chamber
  - DSATS
  - CUSD#427 Financial Advisory Committee
- 
- Begin supervision of work on Bridges 3 & 6 on Golf Course.
  - Address hiring matters related to the Superintendent of Recreation.
  - Hold meetings with NW Medicine regarding operating procedures for our partnership at Pathway Fitness.
  - Finish Landscaping at Legacy Campus if weather permits. Sled Hill earliest opening = December 2018—more likely December 2019. Dog Park earliest opening April 2019. More will be done in Spring 2018.
  - Oversee Launch Timeline.
  - Distribute framework for beginning Sycamore Park District's next long-range plan.
  - Begin planning for options with Supt. Of Finance and Business Services for our next Bond Issue.



December 29, 2017

DeKalb County Toys for Tots  
P.O. Box 729  
Sycamore, IL 60178-0729



Sycamore Park District  
940 E. State Street  
Sycamore, Illinois 60178

Dear Sycamore Park District;

Thank you for your support of Toys for Tots by having one or more of our boxes in your establishment and/or having a special promotion. It is the generosity of businesses such as yours along with the entire community that made Christmas 2017 merrier for the almost 2000 less fortunate children of DeKalb County.

Thanks to the donations we received this year, we were able to expand our toy distribution beyond The Salvation Army. We distributed toys to the children of Head Start, Safe Passage, Hope Haven, and the Illinois National Guard of Sycamore. Each child received an age-appropriate book along with at least two toys and a few stocking stuffers. We hope to continue to expand our reach helping more children within DeKalb County each year.

Please accept the enclosed "Commander's Award" as a token of our appreciation.

Our 2018 campaign will run from November 1<sup>st</sup> until December 15<sup>th</sup>. We will be contacting you again at that time. However, you don't have to wait until then. *Anytime* you wish to run a special promotion for Toys for Tots please contact us so that we may assist you in advertising and spreading the word.

Thanks again,

Kara E. Eckhardt

Kathi and Kara

Kathi Hogshead Davis, PhD  
Coordinator

Kara E. Eckhardt  
Assistant Coordinator

U.S. Marine Corps Reserve Toys for Tots Program  
DeKalb County Toys for Tots  
[toysfortots60115@comcast.net](mailto:toysfortots60115@comcast.net)  
[sycamore-il.toysfortots.org](http://sycamore-il.toysfortots.org)  
[www.facebook.com/toysfortots60115](http://www.facebook.com/toysfortots60115)  
779-777-5896

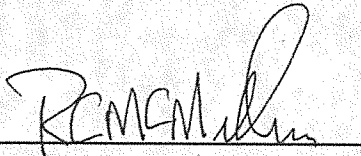
United States Marine Corps Reserve

**TOYS FOR TOTS**

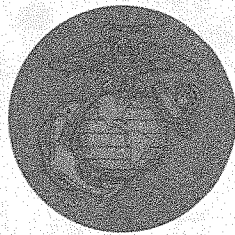
☆☆☆ Commander's Award ☆☆☆

*The U.S. Marine Corps Reserve  
is proud to recognize  
Sycamore Park District  
for outstanding support of the  
2017 DeKalb County Illinois  
Marine Toys for Tots Program*

*Your generous contributions have enabled the Marine Corps  
to bring the joy of Christmas and send a message of hope  
to America's less fortunate children.*



Rex C. McMillian  
LtGen, USMC  
Commander  
Marine Forces Reserve



*Kathi Hogshead Davis*

Coordinator  
U.S. Marine Corps Reserve  
Toys for Tots Program

January 2, 2018

Dan Gibble  
Sycamore Park District  
940 E. State St.  
Sycamore, IL 60178

Re: 2017 Loss Control Award

Dear Dan:

Congratulations! Through the Loss Control Review process, your agency achieved PDRMA's highest loss control award – accreditation – for the first time. I am pleased to inform you that we acknowledge your agency's loss prevention efforts with a **Level A – Accredited \$1,500 cash award**. In addition to your cash award, your agency will receive an Accreditation Award certificate along with Incentive Wear for your full-time staff and board members.

PDRMA will communicate details regarding the Incentive Wear program in early January 2018. Your Risk Management Consultant will deliver the award certificate to your agency and is available if you would like the certificate presented at a board meeting, staff meeting or safety committee meeting. Our award recognition program now includes small plates to affix to the larger plaque PDRMA has provided your agency.

Enclosed is the Level A – Accredited award check, which we hope you will use to strengthen your agency's loss control program.

Please share this correspondence with your Safety Coordinator, Safety Committee and all others involved in your loss control program.

PDRMA's risk pool members truly appreciate your continued efforts in safety and loss prevention.

Sincerely,



Tim Conlon  
Property/Casualty Program Director

Enclosure

*PRIVILEGED AND CONFIDENTIAL INFORMATION*

*This communication and any attached materials constitute claims, loss or risk management information, communications and/or advice, and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, or use of the information contained herein (including any reliance thereon) is STRICTLY PROHIBITED.*



**Your IAPD Membership  
Is An Investment In Your Agency.  
Please Renew TODAY!**

December 20, 2017

Dear IAPD Member Agency:

The Illinois Association of Park Districts is committed to providing our members with the highest level of service and support through education, research and advocacy. Looking back at 2017, I am proud of our accomplishments and grateful for your continued loyalty.

I wanted to share some of our many successes throughout the last year. Our annual report contains the full Year In Review, but here are just a few of the highlights:

- IAPD worked to protect the OSRAD grant fund as one of the only special funds not included in special fund sweeps totaling more than \$1.6 billion from 183 different funds.
- We persisted as a strong and consistent voice of local government to articulate the shortsightedness of property tax freeze legislation by testifying at committee hearings, attending special session days including weekends and holidays, and developing grassroots advocacy resources to keep our members apprised of the latest developments through Legislative Updates and Alerts.
- Your association provided more than 40 educational programs in 2017 including *Using Survey Results to Improve Your Operation*; *Leadership Development*; *Creating Intergovernmental Agreements*; *Drone Use and Regulations for Park Districts* and *How to Start or Strengthen Your Local Park Foundation*. Networking at these programs by board members across Illinois led to the sharing of best practices and new friendships.
- IAPD published the new *Guide to the Open Meetings Act and FOIA* to assist Illinois park commissioners, executive directors and FOIA/OMA officers in navigating the increasingly complex laws related to public meetings and record disclosures.
- IAPD's research efforts this past year also provided key findings for use by our membership.
- We also published the 2017-2018 *Benefits of Membership* as both a hard copy and an interactive PDF. The electronic version featured more than 700 hyperlinks to the IAPD website and external resources providing convenient access to grant information, practice tools, educational materials, governance tips and much more.

Enclosed you will find your IAPD membership renewal invoice. Please note that your agency's 2018 dues have not increased over the 2017 dues amount. **While dues have remained at their current level for the last five years**, the IAPD continues to strive to provide an optimal level of association services and resources to your agency.

The strong collective voice of parks, recreation and conservation in Illinois is a result of your membership and participation in the Association. Again, thank you for being a respected member of IAPD. We look forward to continuing to serve your agency in 2018 and are committed to helping you thrive as a board and as an agency.

My Best Personal Regards,

  
Peter M. Murphy, J.D., CAE  
President/CEO



December 2017

*Dear Members and Friends of the Illinois Association of Park Districts,*

On August 21, 2017, millions of people stepped outside to witness a wondrous spectacle – a total solar eclipse of the sun. From beginning to end, the solar eclipse lasted three hours, and it is amazing to think that we were in the right place at the right time in our solar system to see the alignment of the sun, the moon and the earth.

The theme of this year's annual report is *Perfect Alignment*. The enclosed report is a culmination of the wide array of things that we offered this year to benefit our members. From advocacy, education, research and public awareness to money-saving programs, grants and services, we have worked diligently throughout the year to align our programs and services to provide support to our members and their agencies.

Please take some time to read through the annual report and learn about the value of your IAPD membership and the benefit of the positive impact of our united voice. It is my hope that you will learn something new about how the IAPD can assist your agency in providing the best park, recreation and conservation services for your citizens.

Thank you for your unwavering support. On behalf of the IAPD Board of Trustees, we look forward to many more years of providing the valuable services you need to perfectly align you and your agency with new opportunities and innovative ideas.

It has been said that the things that bring you the greatest joy are in alignment with your purpose. Together, we serve a great purpose ... and at the Illinois Association of Park Districts, our greatest joy is seeing our members succeed and thrive!

My Best Personal Regards,

A handwritten signature in black ink that reads "Peter M. Murphy". The signature is fluid and cursive, with the first name being the most prominent.

Peter M. Murphy, Esq., CAE, IOM  
President and Chief Executive Officer

## *The Illinois Association of Park Districts thanks our 2017 Corporate Sponsors*

Ancel Glink Diamond Bush DiCianni & Krafthefer	FQC Construction Management	NuToys Leisure Products, INC
Bass/Schuler Entertainment	Frederick Quinn Corporation	PDRMA
Call One	GreenbergFarrow	Planning Resources
Chapman & Cutler, LLP	Hilton Chicago	PMA Financial/PMA Securities
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Coordinated Benefits	INSPEC, Inc.	SmartWatt
Cunningham Associates	IPARKS	Speer Financial, Inc.
DLA Architects, Ltd.	IPDLAF+/PFM	SSCI
ERC	Jaffe Films	W-T Group
FGM Architects	KemperSports	TIPS
ForeverLawns Chicago	Leopardo	Williams Architects
	Nels Johnson Tree Experts	

## *Congratulations to the 2017 IAPD Best of the Best Awards Gala Winners*

### Helen Doria Arts in the Park

**Deerfield Park District** – 1st  
**Naperville Park District** – 2nd  
**North Berwyn Park District** – 3rd

### Top Journalist

**Ford Heights Park District** for John W. Fountain, Chicago Sun Times

### Best Friend of Illinois Parks –

#### Small Business

**Bloomington Park District** for Eagle Falls Dentistry  
**Schaumburg Park District** for Schaumburg Bank & Trust Company  
**Warrenville Park District** for NorthStar Credit Union

### Best Friend of Illinois Parks –

#### Mid-Sized Business

**Buffalo Grove Park District** for Whitehall of Deerfield  
**Glenview Park District** for Glenview State Bank  
**NWSRA** for Ala Carte Entertainment

### Best Friend of Illinois Parks –

#### Large Business

**Joliet Park District** for ATI Physical Therapy

### Intergovernmental Cooperation

**Forest Preserves of Cook County** with the Cook County Department of Public Health

#### **McHenry County Conservation**

**District** with Boone County Conservation District, Openlands and the McHenry County Department of Transportation

#### **Mundelein Park & Recreation**

**District** with the Village of Mundelein  
**Waukegan Park District** with the Lake County Health Department and  
**Gurnee Park District**

### Good Sportsmanship

**Hoffman Estates Park District** for Marc Friedman  
**Rockford Park District** for Anthony Stone  
**Waukegan Park District** for Becky Ziegler

### Partnership

**Barrington Park District** with Barrington Jr. Women's Club  
**Lemont Park District** with Lemont Lions Club

**Rockford Park District** with the City of Rockford, Winnebago County, West Rock Wake Park, Perks Family Foundation, Southwest Ideas for Today and Tomorrow and Rockford Sharefest

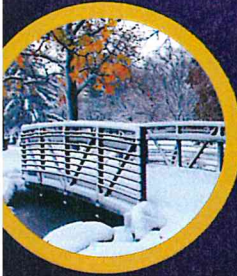
### Best Green Practices

**Park District of Oak Park**  
**Sycamore Park District**

### Outstanding Citizen Volunteer of the Year

**Forest Preserves of Cook County** for Barbara Birmingham  
**Dolton Park District** for Dawn Avery  
**Plainfield Park District** for Jon Stratton  
**Urbana Park District** for Beth Chato

# ANNUAL REPORT 2017



# Perfect Alignment



# Perfect Alignment

At approximately 1:20 p.m. on Monday, August 21, 2017, thousands of eyes looked up as **The Great American Eclipse** passed over Illinois. Deemed one of the biggest astronomical events of the decade, this was the first eclipse in 99 years to cast its shadow from coast to coast across the United States. This historic event came with much fanfare and anticipation with an estimated 50,000 people traveling to Carbondale, Illinois — the hub of eclipse activity with its fortuitous placement along the eclipse's path of totality. The town would experience approximately 2 minutes and 40 seconds of darkness during the height of the total eclipse — one of the longest phases of totality in the entire country.

Park districts throughout the state held solar eclipse viewing parties and prepared their campgrounds and parks for thousands of spectators. Months of planning culminated into 2 minutes and 40 seconds, when the moon passed directly between the Earth and the sun to create a perfect alignment of heavenly bodies, simultaneously darkening the path and brightening the spirits of thousands of people who were energized and inspired by this momentous occasion.

Those of us at the Illinois Association of Park Districts know that **perfect alignment** can yield extraordinary things. This marks the 89<sup>th</sup> year that IAPD has aligned with citizen board members and professionals throughout the state, working together to catapult park districts, forest preserves, conservation, recreation and special recreation agencies to new heights of excellence.

This year, we formulated an innovative four-year strategic plan based on input from our membership and foresight from our board of trustees and staff. This plan will ensure that our member agencies have complete access to the highest-quality resources for advocacy, education, public awareness and funding. We also welcomed nearly 150 new commissioners to the IAPD family with a special tool kit outlining the wide array of IAPD member benefits. And, our legislative advocacy program continued to thrive as our combined efforts were once again instrumental in protecting the OSLAD grant fund from special fund sweeps — a significant achievement given that \$1.6 billion dollars have been swept from 183 other funds in the past two years, making OSLAD one of the only special funds not swept.

IAPD's goal is to assist our member agencies in providing the programs, services and facilities that Illinois citizens have come to rely on for health and wellness, safe recreation, affordable childcare and — as evidenced by this year's eclipse — places to come together in spirit, celebration and unity.

It is our great honor and privilege to be aligned with some of the most dedicated and inspiring individuals in the state of Illinois.

Please take some time to review your 2017 Annual Report from IAPD. We hope that it will enlighten you to the many ways in which you can align yourself with IAPD and avail yourself and your agency of our many outstanding membership services. Together, we will brighten the paths of many through parks, recreation and conservation.





**PETER M. MURPHY**  
President/CEO



**TOM BARZ**  
Chairman

## Our Mission

IAPD is a nonprofit service, research and educational organization that serves park districts, forest preserves, conservation, recreation and special recreation agencies. The association advances these agencies, their citizen board members and professional staff in their ability to provide outstanding park and recreation opportunities, preserve natural resources and improve the quality of life for all people in Illinois.

## Our Vision

As a national leader, the Illinois Association of Park Districts will provide superb association services to its members.

# Advocacy

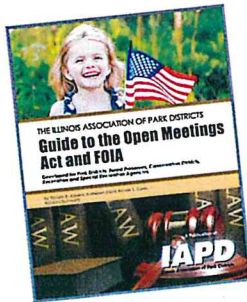
*When you live your life in alignment with a purpose that is centered on selflessly adding value for others, opportunities become abundant and your life becomes fulfilled.*

- Hal Elrod

IAPD has grown a successful legislative advocacy program that has earned the trust and respect of the Illinois General Assembly, the Governor and members of Congress. Our unwavering commitment to the legislative arena empowers our membership to accomplish their goals of adding to the value of quality of life for the citizens they serve.

In 2017, IAPD:

- Successfully advocated for the passage of House Bill 3120/Public Act 100-0154, which helps all member agencies and their taxpayers save hundreds of dollars every year by providing the option to publish the prevailing wage notice on their website rather than in the newspaper.
- Advocated for an important amendment to Senate Bill 81 which proposed to increase the minimum wage to \$15 per hour. IAPD's amendment increased the teen worker exemption from \$.50 to \$3.00 per hour. Although the Governor vetoed the underlying bill, this amendment will be valuable to our advocacy on future minimum wage legislation.
- Persisted as a strong and consistent voice of local government to articulate the short-sightedness of property tax freeze legislation. In addition to testifying during committee hearings and maintaining constant vigilance during special session days, including weekends and holidays, IAPD continued to develop grassroots advocacy resources and kept members apprised of the latest developments through Legislative Updates and Alerts.
- Worked to protect the OSLAD grant fund as one of the only special funds not included in special fund sweeps totaling more than \$1.6 billion from 183 different funds. Protecting the OSLAD fund allowed IAPD to work with legislators and key staff to obtain the necessary reappropriations to



complete all existing OSLAD projects as well as pending PARC projects.

- Continued to mitigate the impact of unfunded mandates, including House Bill 786/Public Act 100-0472, which requires volunteers of park district programs offered to children to certify that they have not been convicted of a sex offense. IAPD's advocacy helped to substantially modify the onerous and costly mandates in the original legislation. To assist with compliance, IAPD also provided guidance and other resources to members.
- Presented on legislative issues at 10 legislative breakfasts held throughout the state, interacting with dozens of legislators and hundreds of members.
- Testified before three different House and Senate panels this year, including before a Committee of the Whole on the floor of the House of Representatives, in opposition to specific legislative proposals related to local government consolidation and dissolution.
- Published the new *Guide to the Open Meetings Act and FOIA* to assist Illinois park commissioners, executive directors and FOIA/OMA officers in navigating the increasingly complex laws related to public meetings and record disclosures.
- Presented W-2 & Revenue Data reports to member agencies containing information about the role each agency represents as employers and job generators within their communities, including key findings that park

and recreation agencies employ more than 67,000 people statewide, and that half of these jobs provide an important early work experience for young adults.

- Enhanced the Legal Assistance section of IAPD's website to create a robust collection of 82 members-only resources on 25 different legal topics and 353 total resources on approximately 50 different legal topics.
- Responded to 379 legal inquiries and distributed more than 30 weekly legislative alerts, updates, legal news briefs and legislative advocacy videos to keep members informed of recent court decisions, legislation, important election information and training opportunities.

**As a sign of tremendous support for IAPD and our member agencies, 40 legislators attended this year's Soaring to New Heights Conference Awards Luncheon. IAPD recognized three legislators with Outstanding Legislator of the Year awards during the luncheon.**



*Pictured is Representative Lawrence Walsh, Jr. accepting his award.*

**6,337** the number of bills reviewed for their impact on the IAPD membership and the citizens they serve. Another 2,060 amendments to these bills were analyzed daily during the legislative session.

# Public Awareness

*The things that bring you the greatest joy are in alignment with your purpose.*

- Jack Canfield

Park, recreation and conservation agencies' programs and services provide opportunities for the citizens of Illinois while fulfilling critical needs such as safe, affordable childcare; convenient access to facilities to promote healthy lifestyles and education of important life skills. IAPD aligns our membership with several public awareness initiatives to educate citizens, legislators and the media about their great value.

- *Parks Day at the Capitol* reached full capacity with more than 50 IAPD member agencies showcasing their programs, services and natural areas with the theme: *Discover the Power of Park Districts and Forest Preserves.*
- Colorful banners were featured on the light poles around the Illinois State Capitol in conjunction with Parks Day and the Legislative Conference. These banners served as highly visible messaging to members of the Illinois State Legislature and the public with the theme: *Discover the Power of Parks.*
- The *Flying 4 KIDS Statewide Kite Fly* promoted the Park District Youth License Plate program and attracted more than 4,000 citizens to IAPD member agencies statewide. The Park District Youth License Plate program provides funding for beyond school programs at IAPD member agencies.



- The 24th annual *Park District Conservation Day* featured media interviews by IAPD staff and brought nearly 400 representatives

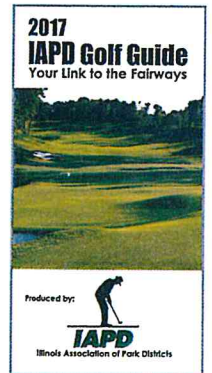


of Illinois park, recreation, and conservation agencies to the Illinois State Fair to showcase their programs to more than 51,000 fairgoers at various high-traffic areas throughout the fairgrounds.

- More than 250 guests joined IAPD for the 11th annual *Best of the Best Awards Gala*. This prestigious event garnered positive news stories and honored on a statewide basis park commissioners, businesses, media and citizen volunteers who contribute their time, talents and resources to the park, recreation and conservation mission.
- IAPD published the *W-2 Agency Employment Brochure* as a valuable resource for member agencies to share findings from a research study that demonstrates the value of local park districts, forest preserves, conservation, recreation and special recreation agencies in local economies. The insightful publication outlines revenue sources and presents data on payroll and employee spending. It was shared with legislators and member agency attorneys, directors and staff.



- The *2017 IAPD Golf Guide* was published and made available as a downloadable PDF for IAPD members and the public as an informative resource for golfers around the state. The guide featured a comprehensive list of member golf courses in Illinois complete with photos, contact information and highlights of each course.



- IAPD's *Park District Youth License Plate Marketing Kit*, containing print and website ads, flyers, posters and audio/visual public service announcements, was sent as a complimentary member benefit to numerous agencies to enhance their promotional endeavors.
- IAPD promoted the health, economic, social and environmental benefits of park, recreation and conservation agencies in the *Illinois Issues 2017 Roster of State Government Officials*, a popular publication among members of the Illinois General Assembly with a circulation of 3,000.
- IAPD has a combined total of **2,597 followers** on Facebook, Twitter, LinkedIn and Instagram – a 22% increase since 2016.



**91%** the percentage of IAPD member agencies that made contact with their legislators while exhibiting at *Parks Day at the Capitol*.

# Education & Networking

*Belief is ignited by hope and supported by facts and evidence - it builds alignment and creates confidence.  
Belief is what sets energy in motion and creates the success that breeds more success.*

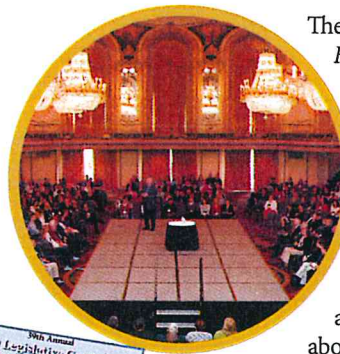
- Angela Ahrendts

The Illinois Association of Park Districts adheres to the belief that our member commissioners and professionals are the most knowledgeable in the country. Our cutting-edge workshops, seminars, webinars, publications and online tools are designed to provide the facts and evidence needed to set our members' energy into motion and successfully help them to achieve their goals.

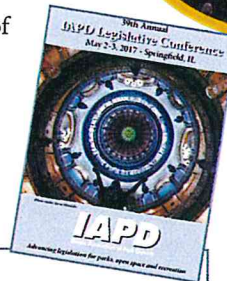


- IAPD presented our popular *Boot Camp* for newly-elected or appointed board members and seasoned commissioners to learn about board member roles, legislative advocacy, park district finances, ethics laws and the Open Meetings Act.

- The 39th Annual Legislative Conference and Reception featured more than 300 attendees who networked with legislators, learned how to use research and data to make their agency's case and gained information on commissioner/professional roles in legislative advocacy. Dr. Kent Redfield, professor emeritus of Political Studies at the University of Illinois – Springfield, presented *Expert Perspectives on the State of the State*.



The 2017 *Soaring to New Heights* Conference at the Hilton-Chicago brought together more than 4,200 park, recreation and conservation agency board members, professionals, staff, students, legislators and businesses to learn about the latest trends, products and services.



This year's conference featured the successful launch of online booth sales, which resulted in a sold-out exhibit hall providing IAPD members the opportunity to meet with a wide array of businesses regarding goods and services for their agencies.

- IAPD's 2017 *Legal Symposium* featured a power-packed agenda that provided the sold-out audience access to top legal experts who guided them through the hottest topics in park district law including employment and labor law updates, best practices for minimizing cyber liability, legal regulation of First Amendment-protected expression in public parks, responding to requests to administer medication to minors and change of use or private use of bond-financed park facilities.

***"My first attendance to IAPD's Legal Symposium, but definitely not my last! The information was thorough and relevant. The network power in the room was also a plus. Exchanged some great ideas with other districts."***

– Dr. Kisha McCaskill, Harvey Park District Executive Director

- More than 100 people participated in IAPD's complimentary webinars *Maximize Your Investment Income with IPDLAF+* and *Energy Efficiency Programs for Illinois Park Districts/Saving Money and talking Energy Efficiency with Rebates*.
- IAPD provided more than 40 educational programs in 2017 including *Using Survey Results to Improve Your Operation*; *Leadership Development*; *Creating Intergovernmental Agreements*; *Video Surveillance: How It Impacts Park Districts*; *Drone Use and Regulations for Park Districts* and *How to Start or Strengthen Your Local Park Foundation*.
- The 2nd annual *IAPD Leadership Classic* brought together more than 100 IAPD member park, recreation and conservation agency commissioners, directors and staff with their local leaders for a day of networking.
- IAPD produced six issues of *Illinois Parks & Recreation* magazine, featuring informative articles on successful leadership and board development, community partnerships, going green, reaching your fitness goals, aquatics and marketing.



# Money-Saving Programs & Grants

To feel more fulfilled, your actions and activities need to be in alignment with what you deem important.

- Deborah Day

One of IAPD's top priorities is to make sure our member agencies thrive amidst this challenging economy. We continue to research and provide cost-saving programs, grants and other incentive plans to help our member agencies thrive.

- IAPD member agencies received

## \$34,000

in *PowerPlay!* grants this year.



- IAPD's *Eagle Eye Neighborhood Park Watch Program* continues to save 48 agencies in 14 states thousands of dollars in expenses associated with crime and vandalism.
- Friends of Illinois Parks* contributed to the protection and enhancement of parks, open space, and the quality of life in Illinois.
- More than 300 golfers, corporate sponsors and guests joined IAPD for our *16th Annual Summer Golf Tour* to network and raise funds for *Friends* programs and research.



- IAPD continued to negotiate money-saving relationships with several organizations to offer our member agencies discounted prices on products and services. Our 2017 affinity programs include:
  - *Bank of America Merchant Services* – offers a specially-negotiated program of card processing services.
  - *Call One* – a single-source telecommunications provider and the nation's largest reseller of AT&T products and services.
  - *Colonial Life* – offers cost-management solutions to help manage the rising cost of employee benefits and still provide employees with quality benefits including flexible spending accounts and more.
  - *IPARKS* – a local government risk-sharing pool, providing park districts throughout the state with an alternative to traditional insurance. IPARKS is tailored to meet the specific property and liability coverage needs of Illinois park districts and recreation agencies.
  - *IPDLAF+ Class* – offers a professionally-managed portfolio with a competitive money market rate and unlimited checkwriting privileges. The Fund stresses “safety of principal” as the number one objective and has earned a AAAm rating by Standard & Poor's.
  - *Purchasing Card* – a specialized credit card that enables agencies to streamline the buying process.
  - *Seven Utility Management Consultants, Ltd.* – provides professional consulting services for the purchase of electricity and natural gas.

**\$630,450** the total amount of *PowerPlay!* grants IAPD has awarded to its member agencies since the *Park District Youth License Plate Program*, which funds the grant program, began.



## PARTNERSHIPS

IAPD's strategic partnerships align Illinois park, recreation and conservation agencies with allied organizations that share our mission, vision and goals.

Our 2017 partners include:

- American Heart Association
- Arts Alliance Illinois
- Chicago Wilderness
- Earth Share of Illinois
- Illinois Department of Economic Opportunity
- Illinois Department of Natural Resources
- Illinois Professional Lawn Care Association
- Illinois State Fair
- Living Lands and Waters
- National Recreation and Park Association
- Office of Recreation & Park Resources, University of Illinois
- Openlands
- Partners for Parks and Wildlife
- The Nature Conservancy
- The Trust for Public Land

# Service

IAPD uses a team approach with commissioners, professionals and staff to provide programs designed to align with our members' mission, goals and objectives.

- New Commissioner Tool Kits titled, *Make the Most of Your Illinois Association of Park Districts Membership* were mailed to new commissioners with a new board member checklist, an IAPD fact sheet, a member benefit summary and a directory of the IAPD Board of Trustees and staff.
- IAPD's *Board Development and Self-Evaluation Program* continued to increase in popularity with more than 70 board self-evaluations completed to date. This valuable service provides boards with assistance in defining roles and responsibilities, describing duties for oversight and governance and determining leadership within their agencies.
- The *Board Member Development Program* continued to enable board members to track their accomplishments through the accumulation of Board Development Units and the advancement through three levels of achievement: Notable, Distinctive and Master Board Member.
- Our Director Search program remains highly acclaimed as the best option for boards to utilize when hiring an executive. IAPD has placed 125 executive directors/CEOs to date.
- IAPD published the *2017-2018 Benefits of Membership* as a hard copy and an interactive PDF. The electronic version featured more than 700 hyperlinks to valuable resources.
- IAPD published the *2017 Buyers' Guide*, the yellow pages for Illinois park districts, forest preserves, conservation, recreation and special recreation agencies.
- A website redesign began this year with a membership survey for input in enhancing our site to create a professional, mobile-friendly source for our members.
- IAPD's extensive database continued to provide a comprehensive source of reliable data for member agencies to use in benchmarking and other best practices.
- IAPD staff provided prompt responses to thousands of member phone calls, e-mails, texts, social media posts and letters regarding grant applications, board matters, design/build and employment issues, legal questions, issues impacting organizing a park district and more.



## 2017 IAPD BOARD OF TRUSTEES

### Chairman

Tom Barz, Frankfort Park District

### Chairman-Elect

John Hoscheit, Forest Preserve District of Kane County

### Immediate Past-Chairman

Ken Collin, Freeport Park District

### Vice-Chairmen

Kevin Dolan, Mundelein Park & Recreation District

Eric Entler, Park District of Forest Park  
Adriane Johnson, Buffalo Grove Park District

### Treasurer

Grant Hammer, Springfield Park District

### Trustees

Sharon DiMaria, Schaumburg Park District

John Hemingway, Macomb Park District

Dale Larson, New Lenox Community Park District

Ron Lehman, Channahon Park District

Lester Long, Dolton Park District

Lori Palmer, Bartlett Park District

Jeff Rigoni, Lockport Township Park District

Tyler Smith, Rockford Park District

Mike Vogl, Bloomingdale Park District

Dick Volker, Princeton Park District

## IAPD STAFF

Peter M. Murphy  
President and Chief Executive Officer

Jason Anselment  
Legal/Legislative Counsel

Kari Catton  
Executive Secretary

Bobbie Jo Hill  
Public Relations Director

Alan Howard  
Finance Director

Rachel Laier  
Publications Director

Shannon Sartain  
Legal Secretary

Sue Triphahn  
Educational Services and Conference Director

Casey Wichmann  
Director of Marketing and Development

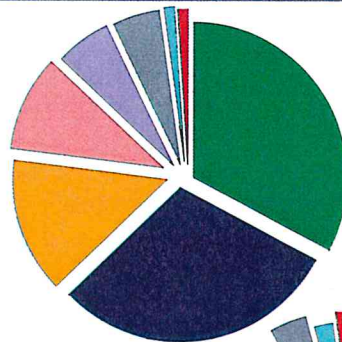
### Membership Summary

The Illinois Association of Park Districts' membership is comprised of **288** park districts, **9** forest preserve districts, **5** conservation districts, **2** water conservancy districts, **27** city park and recreation agencies, **24** special recreation associations and **99** corporate members.

## FINANCIALS

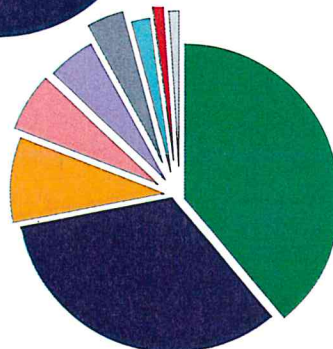
### REVENUE \$3,574,850

Annual Conference  
Dues  
Member Programs  
Affinity Programs/Interest  
Seminars  
Publications  
Grants  
Rent



### EXPENSES \$3,574,850

Personnel  
Annual Conference  
Member Relations  
Office Administration  
Education & Research  
Publications  
Legal & Legislative  
Public Relations & Tech. Assistance



## 2017 ILLINOIS ASSOCIATION OF PARK DISTRICTS MEMBERS

### PARK DISTRICTS

53 Trails Estates  
Addison  
Albion  
Alsip  
Arlington Heights  
Armington Community  
Arthur Community  
Aviston  
Bailey  
Barrington  
Barrington Hills  
Bartlett  
Batavia  
Beardstown Community  
Bedford  
Belvidere  
Bensenville  
Benton Community  
Berwyn  
Big Rock  
Black Hawk  
Bloomingdale  
Blue Island  
Blue Mound  
Bolingbrook  
Bourbonnais Township  
Braidwood  
Bridgeview  
Broadview  
Brookridge  
Buffalo Grove  
Burbank  
Burlington Township  
Burr Ridge  
Butterfield  
Byron  
Calumet Memorial  
Canton  
Caps  
Carbondale  
Carlinville  
Carol Stream  
Cary  
Central Stickney  
Champaign  
Channahon  
Chestnut Beason  
Chicago  
Chicago Heights  
Chicago Ridge  
Chillicothe  
Clarendon Hills  
Clyde  
Collinsville  
Coloma Township  
Community, LaGrange  
Park  
Cordova Township  
Country Club Hills  
Creston-Dement  
Crete  
Crystal Lake  
Decatur  
Deerfield  
DeKalb  
Delavan Township  
Des Plaines  
Dieterich  
Dixon  
Dolton  
Downers Grove  
Dundee Township  
Dunleith  
East Oakland  
East St. Louis  
Edinburg  
Effingham  
Elba-Salem  
Eldorado-Raleigh  
Elk Grove  
Elmhurst  
Fairfield  
Flagg-Rochelle  
Flanagan  
Fon du Lac

Ford Heights  
Forest Park  
Forest View  
Forman  
Foss  
Fox Valley  
Frankfort  
Frankfort Community  
Frankfort Square  
Franklin Park  
Franklin Township  
Freeburg  
Freeport  
Geneseo Community  
Geneva  
Genoa Township  
Germantown  
Glencoe  
Glen Ellyn Countryside  
Glenview  
Godley  
Golf Maine  
Golfview Hills  
Grand Tower  
Grandwood  
Granite City  
Grant Memorial  
Grayslake Community  
Greater Brownstown  
Griggsville  
Gurnee  
Hamilton  
Hampshire  
Hanna City  
Hanover Park  
Harrisburg Township  
Harvey  
Havana  
Hawthorne  
Hazel Crest  
Hennepin  
Herrin  
Hickory Hills  
Highland Park  
Hoffman Estates  
Hollis  
Homewood Flossmoor  
Horner  
Huntley  
Hutsonville  
Inverness  
Itasca  
Joliet  
Justice  
Kewanee  
Kingsbury  
Kingston Township  
La Harpe  
Lafayette  
Lake Bluff  
Lan-Oak  
LaMotte  
Lemont  
Lena Community  
Lewistown  
Lighthouse  
Limestone  
Lincoln  
Lindenhurst  
Lisle  
Litchfield  
Lockport Township  
Lombard  
Long Grove  
Macomb  
Manhattan  
Marion  
Markham  
Mason City  
Mason Township  
Mattoon Township  
Maywood  
McCook  
Medinah  
Memorial  
Metamora  
Metro East

Midlothian  
Milford Township  
Mokena Community  
Momence  
Monmouth  
Morton  
Morton Grove  
Mt. Hope-Funks Grove  
Mt. Prospect  
Mt. Pulaski Township  
Mt. Sterling  
Mundelein  
Murphysboro  
Naperville  
Neoga Township  
New Athens  
New Lenox  
Niles  
Nokomis Community  
North Berwyn  
Northbrook  
Northfield  
Oak Brook  
Oak Lawn  
Oak Park  
Oakbrook Terrace  
Octavia  
Odell  
Olympia Fields  
Oregon  
Oswegoland  
Palatine  
Park District of La  
Grange  
Park Ridge  
Paxton  
Pearl City  
Pekin  
Peoria  
Peotone  
Phoenix  
Pitman Township  
Plainfield Township  
Pleasant Dale  
Posen  
Princeton  
Prophetstown  
Prospect Heights  
Quincy  
Rantoul  
Ridgeville  
River Trails  
Riverdale  
Roanoke  
Robbins  
Rockford  
Rolling Meadows  
Roselle  
Rosemont  
Round Lake Area  
Roxana Community  
Salt Creek Rural  
Sandwich  
Savanna  
Schaumburg  
Skokie  
South Barrington  
Springfield  
St. Charles  
St. Elmo Community  
St. Jacob  
Sterling  
Stites Township  
**Stocketon Township**  
Stonington  
Streamwood  
Sugar Grove  
Summit  
Sumpter Township  
Sycamore  
Taylorville  
Teutopolis  
Tinley Park  
Tolono  
Toluca  
Tremont Area  
Tri-State

Tri-Township  
Urbana  
Vandalia  
Vernon Hills  
Veterans  
Walnut  
Ward's Creek  
Warrenville  
Warsaw  
Washington  
Waterloo  
Waukegan  
West Chicago  
Westchester  
Western Springs  
Westmont  
Wheaton  
Wheeling  
Wildwood  
Wilmette  
Wilmington  
Winfield  
Winnebago  
Winnetka  
Winslow Township  
Wood Dale  
Woodridge  
Worth  
Zion

### FOREST PRESERVE DISTRICTS

Byron  
Champaign County  
Cook County  
Kane County  
Kankakee River Valley  
Lake County  
Rock Island County  
Will County  
Winnebago County

### CONSERVATION DISTRICTS

Boone County  
Macon County  
McHenry County  
Putnam County  
Vermilion County

### WATER CONSERVANCY DISTRICTS

North Fork  
Rend Lake

### CITY PARK & RECREATION AGENCIES

Antioch  
Berwyn  
Brookfield  
Carlyle  
Charleston  
Edwardsville  
Elwood  
Evergreen Park  
Hawthorn Woods  
Hinsdale  
Jacksonville  
Lake in the Hills  
Monee  
Normal  
Orland Park  
Palos Heights  
Pontiac  
Rock Island  
Romeoville  
Round Lake Beach  
Shorewood  
South Elgin  
South Holland  
Vernon Township  
Warren Township  
Western Springs  
Yorkville

### SPECIAL RECREATION ASSOCIATIONS

Central Lake County  
Champaign-Urbana  
DeKalb-Sycamore  
Fox Valley  
Gateway  
Heart of Illinois  
Joliet-Bolingbrook  
Joliet-Channahon  
Lincolnway  
Maine-Niles Association  
Northern Illinois  
Northern Lake County  
Northern Suburban  
Northern Will  
Northlands (Rockford)  
Northwest  
Oak Lawn  
River Valley  
South Suburban  
SEASPAR  
South West  
Warren  
West Suburban  
Western DuPage

### CORPORATE MEMBERS

3D Design Studio  
American Red Cross  
Ancel Glink Diamond  
Bush DiCianni &  
Krafthefer  
**Anova Furnishings**  
aQity Research &  
Insights, Inc.  
Aqua Pure  
Enterprises, Inc.  
**Baird Public Finance**  
Best Bus Sales  
**Bronze Memorial Company**  
Brooks, Tarulis &  
Tibbles, LLC  
Call One  
Chapman and Cutler LLP  
Charles Vincent George  
Architects  
**ComEd Energy Efficiency Program**  
Commercial Recreation  
Specialists  
Coordinated Benefits  
Company, LLC  
Corporate Construction  
Services  
Cunningham Recreation  
Dewberry Architects Inc.  
Divine Signs & Graphics  
DLA Architects, LTD  
Ehlers & Associates Inc.  
Energy Resources  
Center, University of IL  
at Chicago  
Eriksson Engineering  
Associates  
ESI Consultants, Ltd.  
Farnsworth Group, Inc.  
FGM Architects, Inc.  
**ForeverLawn Chicago**  
Franczek Radelet P.C.  
Frederick Quinn  
Corporation  
**GameTruck Chicago**  
Gewait Hamilton  
Assoc., Inc.  
Gibane Building  
Company  
Gold Medal Products, Co.  
**GreenbergFarrow**  
Greenfields Outdoor  
Fitness  
Halogen Supply  
Company, Inc.  
Henry Bros. Co.

Hervas, Condon &  
Bersani, P.C.  
Hilton Chicago  
Hitchock Design Group  
Hodges, Loizzi,  
Eisenhammer, Rodick &  
Kohn LLP  
Horner Industries, LLC  
HR Green  
Hyatt Regency Chicago  
**Ice Miller LLP**  
IMET  
Inspec, Inc.  
IPARKS  
Kafka Granite  
**KemperSports Management, Inc.**  
Knutte & Associates, P.C.  
Lamp Incorporated  
Lauterbach & Amen, LLP  
Leopardo Companies, Inc.  
Links Technology  
Solutions, Inc.  
Lohmann Companies  
Matrix Fitness  
MB Financial Bank  
McCloud Aquatics  
McGinty Bros., Inc. Lawn  
& Tree Care  
**Medieval Times Dinner & Tournament**  
Mesirow Financial, Inc.  
Monroe Truck Equipment  
Musco Sports Lighting  
Nels Johnson Tree  
Experts  
Norwalk Concrete  
Industries  
NuToys Leisure Products  
**Odyssey Transportaion LLC**  
Openlands  
Park District Risk  
Management Agency  
PFM Group  
PMA Financial  
Network, Inc.  
**Porous Pave Inc.**  
Rainbow Farm  
Enterprises Inc.  
RATIO  
Robbins Schwartz  
Sheehan Nagle Hartray  
Architects  
Sikich LLP  
**SmartWatt**  
Spear Corporation  
Speer Financial, Inc.  
Sport Court Midwest  
SSCI - Background  
Checks  
Stantec Consulting  
Services Inc.  
Studio 222 Architects  
Team REIL Inc.  
Techo-Bloc Midwest  
The Mulch Center  
TIPS  
Tressler LLP  
V3 Companies  
Vermont Systems  
Visual Image  
Photography, Inc.  
Water Technology, Inc.  
**WhiteWater West**  
Wight & Company  
Williams Architects  
WT Group

***New membership for 2017 denoted in bold & italic type.***



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**ILLINOIS TRUST**  
**NOTICE OF ANNUAL MEETING OF PARTICIPANTS**  
**To Be Held on January 18, 2018**

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December 22, 2017

To Our Participants:

I am writing to inform you of an annual meeting (the “Meeting”) that will be held on January 18, 2018 of participants of the Illinois Trust (the “Trust”). The purpose of the Meeting is for participants of the Trust to vote on a proposal to re-elect trustees to the Trust’s Board of Trustees (the “Board”) and to discuss such other business as may properly come before the meeting. Additional information about the Election is contained in the attached Proxy Statement. Please take the time to familiarize yourself with this Proxy Statement. If you have any questions about these matters, please call the Trust toll free at (800) 731-6870 or (800) 731-6830.

You are cordially invited to attend the Meeting, but whether or not you plan to be present, please mark your proxy card, sign it and return it promptly in the enclosed postage-paid envelope. **Please mail your proxy promptly to ensure it will be received prior to the date of the Meeting and that no additional expense will be incurred as a result of further mailings.**

Sincerely,

Jason S. Myers  
Chairman of the Trust’s Board



**ILLINOIS TRUST**  
**PROXY STATEMENT**  
**ANNUAL MEETING OF PARTICIPANTS**  
To be held on January 18, 2018

This proxy statement (the "Proxy Statement") solicits proxies to be voted at the annual meeting (the "Meeting") of Participants of the Illinois Trust (the "Trust") to be held on January 18, 2018 at 4:00 p.m., Central Time. The Meeting will be held at the Hilton Chicago, 720 South Michigan Avenue, Chicago, Illinois 60601. PFM Asset Management LLC ("PFM") is the investment adviser and administrator of the Trust. You can reach the Trust by calling PFM toll free at (800) 731-6870 or (800) 731-6830.

The Meeting has been called by the Board of Trustees (the "Board") to vote on a proposal to re-elect two of the current voting Trustees to the Board (the "Election"). The Board is soliciting these proxies. This Proxy Statement and the accompanying Notice of Annual Meeting and proxy card will first be sent to participants on or about December 22, 2017. The record date for the meeting is November 29, 2017, and only Participants who were Participants as of that date will be entitled to vote. The costs of solicitation and the expenses incurred in connection with preparing this Proxy Statement and its enclosures will be paid by PFM.

This Proxy Statement gives you information about the Election and other matters that you should know before voting. You should retain it for future reference.

**No government regulatory entity has approved, disapproved or passed upon the adequacy of this Proxy Statement. Any representation to the contrary is a criminal offense. An investment in a Trust is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although the Trust seeks to preserve the value of your investment at \$1.00 per share, it is possible to lose money by investing in the Trust.**

## PROPOSAL TO RE-ELECT TRUSTEES OF THE ILLINOIS TRUST

### Introduction

The purpose of the Meeting is for participants of the Trust to vote on a proposal to re-elect two Trustees to the Board prior to the expiration of their terms on February 27, 2018. In order to continue to provide for staggering of trustee terms, the two nominees have each been nominated for additional three-year terms.

### Nominees for Election

The Board has nominated the following two individuals for election as members of the Board. All nominees currently serve as a Trustee of the Trust and, if elected, will continue to serve as a member of the Board for the three-year terms as outlined below. All nominees have consented to being named in the Proxy Statement. The Board has no reason to believe that any nominee will be unable to serve if elected.

#### Trustees Nominated for Three-Year Terms Expiring February 27, 2021

<u>Name</u>	<u>Title / Public Entity Representing</u>
Eugene C. Varnado <i>(Treasurer of the Trust)</i>	Treasurer Thornton Township Schools
Fred C. Hohnke <i>(Secretary of the Trust)</i>	Commissioner Woodridge Park District

### About the Board of Trustees

The Board generally conducts regular meetings four times a year and may hold special meetings as the need arises. Meetings may be held by telephone or in person. The only standing committees of the Board are the Audit Committee and the Nominating and Governance Committee. The Audit Committee currently consists of three Trustees. The Audit Committee reviews the scope and results of the Trust's annual audit with the Trust's independent auditors, Ernst & Young LLP, and recommends the engagement of such independent auditors. The Nominating and Governance Committee currently consists of three Trustees. The Nominating and Governance Committee oversees the composition and governance of the Board and the Trust's committees. All other Board matters, including nominations, are handled by the Board as a whole.

## VOTING INFORMATION

### Record Date

Only participants of the Trust of record at the close of business on November 29, 2017 (the "Record Date"), will be entitled to notice of, and to vote at, the Meeting and all adjournments thereof, and will be entitled to one vote for each full share and a fractional vote for each fractional share that they hold. On November 29, 2017, there were 527,189,042.21 outstanding shares of record of the Trust.

### Vote Required to Approve the Election

The election of the nominees requires the affirmative vote of a majority of the votes cast at the Meeting. Participants will vote on the proposal to elect Trustees as a single class without regard to the series or class of the Trust's shares that they hold.

### What other matters will be voted upon at the Meeting?

The Board does not intend to bring any matters before the Meeting other than those described in this Proxy Statement. The Board is not aware of any other matters to be brought before the Meeting by others. If any other matter legally comes before the Meeting, proxies for which discretion has been granted will be voted in accordance with the views of management.

### Proxy

A form of proxy is being furnished together with a copy of this Proxy Statement to each participant. Any participant giving a proxy has the right and power to revoke it at any time before its exercise (i) by written notice to the Chairman of the Trust prior to the meeting, (ii) by filing a duly executed proxy bearing a later date, or (iii) by claiming a right to vote in person at the meeting. The proxy will be voted by the proxy agent in strict accordance with the directions thereon. In the absence of specific instructions thereon, the proxy will be voted in favor of each Trustee nominee named therein.

Jason S. Myers, Chairman of the Trust, is serving as the proxy agent.

Whether or not you expect to attend the meeting, please fill out, sign, date and return the proxy card in the envelope provided in time for it to be received by the Trust by 4:00 p.m. Central Time on January 18, 2018. Your prompt return of the proxy card will be greatly appreciated as it will save the expense of further mailings and solicitations.

If you have any questions about these matters, please call the Trust toll free at (800) 731-6870 or (800) 731-6830.

Each member of the Board will hold office until the earlier of the expiration of their term or their resignation or removal. Vacancies on the Board may be filled by the remaining Trustees. A Trustee may resign or may be removed by a vote of two-thirds of the remaining Trustees. If any nominee should be unable to serve (an event not now anticipated), the persons named as proxies in the proxy card accompanying this Proxy Statement will vote for such replacement nominees as may be proposed by the Board.

The Trust's Amended and Restated Declaration of Trust (the "Declaration of Trust") provides that a Trustee must be either (i) a member of the corporate authorities of a participant, (ii) a Treasurer, or other financial officer of a participant, or (iii) any other duly authorized individual affiliated with a participant. None of the Trustees is associated with PFM Asset Management LLC, its affiliates or other service providers to the Trust. There shall be no more than one Trustee affiliated with any one Public Agency (as defined in the Declaration of Trust); provided, however, that no Trustee shall be disqualified from serving out an unexpired term by reason of such prohibition. The Trustees, in their capacity as Trustees, shall not be required to devote their entire time to the business and affairs of the Trust. Trustees are not compensated for their services as Trustees, however they are entitled to reimbursement of reasonable out-of-pocket expenses incurred in execution of their duties as Trustees.

**THE BOARD UNANIMOUSLY RECOMMENDS THAT YOU VOTE "FOR"  
EACH OF THE NOMINEES.**



December 18, 2017

Mr. Daniel Gibble  
Executive Director  
Sycamore Park District  
940 E. State Street  
Sycamore, IL 60178

Re: Sycamore Charities, Inc. 2017-2018 Grant

Dear Mr. Gibble:

I am pleased to inform you that the Board of Directors of Sycamore Charities has approved a grant to Sycamore Park District in the amount of \$6,000 to be applied toward the purposes described in your grant request letter. Enclosed please find a check in the above mentioned amount.

Please accept the best wishes of the Board of Directors of Sycamore Charities for a happy and healthy new year.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Todd E. Wallace". The signature is fluid and cursive, with a long horizontal stroke at the end.

Todd E. Wallace  
Wealth Management Officer

Enclosure

KISHWAUKEE SPECIAL RECREATION  
ASSOCIATION  
DeKalb, Illinois

Financial Statements

Together With  
Independent Auditor's Report

For the Year Ended December 31, 201



[www.siepert.com](http://www.siepert.com)

Beloit, WI  
p 608-365-2266

Sycamore, IL  
p 815-787-7657

Roscoe, IL  
p 815-623-8818



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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Kishwaukee Special Recreation Association  
DeKalb, Illinois

We have audited the accompanying financial statements of the governmental activities and the major fund of the Kishwaukee Special Recreation Association (Association), DeKalb, Illinois as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements as listed in the table of contents.

### 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 an opinion 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 from material misstatement.

SIEPERT & CO., LLP | Certified Public Accountants | [www.siepert.com](http://www.siepert.com)

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Beloit, WI 53511  
p 608-365-2266  
f 608-364-8727

2380 Bethany Road  
Sycamore, IL 60178  
p 815-787-7657  
f 815-787-6797

4278 E. Rockton Road  
Roscoe, IL 61073  
p 815-623-8818  
f 815-623-9361

Board of Directors  
Kishwaukee Special Recreation Association

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 Association'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 Association'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 opinion.

#### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Kishwaukee Special Recreation Association, DeKalb, Illinois as of December 31, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

##### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the budgetary comparison information, on page 35, for the major fund, and the Schedule of Changes in Net Pension Liability and Related Ratios and Schedule of Contributions for pensions, on pages 36 - 37, as 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

Board of Directors  
Kishwaukee Special Recreation Association

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.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

*Siepert & Co. LLP*  
SIEPERT & CO., LLP  
Certified Public Accountants

Beloit, Wisconsin

December 14, 2017

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KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Statement of Net Position  
As of December 31, 2016

<u>ASSETS</u>	<u>Governmental Activities</u>
Current Assets:	
Cash and cash equivalents - unrestricted	\$ 19,636
Cash and cash equivalents - restricted	13,756
Accounts receivable	3,882
Total current assets	<u>37,274</u>
Noncurrent Assets:	
Capital assets - depreciable, net of accumulated depreciation	<u>6,278</u>
Total noncurrent assets	<u>6,278</u>
Total Assets	<u>43,552</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred pension expenses	<u>38,977</u>
Total Assets and Deferred Outflows of Resources	<u>82,529</u>
<u>LIABILITIES</u>	
Current Liabilities:	
Accrued payroll	1,926
Accrued payroll taxes	3,415
Deposits to customers	1,728
Other accrued liabilities	867
Other payables	200
Compensated absences	693
Total current liabilities	<u>8,829</u>
Noncurrent Liabilities:	
Net pension liability	71,562
Compensated absences	4,425
Total noncurrent liabilities	<u>75,987</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred revenue	<u>62,380</u>
Total Liabilities and Deferred Inflows of Resources	<u>147,196</u>
Total Assets and Deferred Outflows of Resources, Net of Liabilities and Deferred Inflows of Resources	<u>\$ (64,667)</u>
<u>NET POSITION (DEFICIT)</u>	
Invested in capital assets, net of related debt	\$ 6,278
Restricted	13,756
Unrestricted (deficit)	<u>(84,701)</u>
Total Net Position (Deficit)	<u>\$ (64,667)</u>

The accompanying notes are an integral part of this statement.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Statement of Activities  
For the Year Ended December 31, 2016

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Governmental Activities:			
General government	<u>\$ 296,839</u>	<u>\$ 71,538</u>	<u>\$ 7,581</u>
Total governmental activities	<u><u>\$ 296,839</u></u>	<u><u>\$ 71,538</u></u>	<u><u>\$ 7,581</u></u>

General Revenues:  
    Intergovernmental revenue  
    Interest income  
    Miscellaneous  
    Total general revenues

Change in Net Position

Net Position (Deficit) - Beginning of Year

Net Position (Deficit) - End of Year

The accompanying notes are an integral part of this statement.

Net  
(Expense)  
Revenue

\$ (217,720)

(217,720)

189,405

15

130

189,550

(28,170)

(36,497)

\$ (64,667)



KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Balance Sheet -  
Governmental Fund  
As of December 31, 2016

<u>ASSETS</u>	<u>General Fund</u>
Cash and cash equivalents - unrestricted	\$ 19,636
Cash and cash equivalents - restricted	13,756
Accounts receivable	<u>3,882</u>
 Total Assets	 <u><u>\$ 37,274</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE (DEFICIT)</u>	
Liabilities:	
Accrued payroll	\$ 1,926
Accrued payroll taxes	3,415
Deposits to customers	1,728
Other accrued liabilities	867
Other payables	200
Compensated absences	693
Total liabilities	<u>8,829</u>
Deferred Inflows of Resources:	
Deferred revenue	<u>62,380</u>
Fund Balance:	
Restricted	13,756
Unassigned (deficit)	(47,691)
Total fund balance (deficit)	<u>(33,935)</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balance (Deficit)	 <u><u>\$ 37,274</u></u>

The accompanying notes are an integral part of this statement.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
 Reconciliation of the Balance Sheet of Governmental  
 Fund to the Statement of Net Position  
 As of December 31, 2016

Total Fund Balance (Deficit)	\$ (33,935)
<p>Amounts reported for governmental activities in the          Statement of Net Position are different because:</p>	
<p>Capital assets used in governmental activities are          not current financial resources and therefore are          not reported in the fund statement. Amounts reported          for governmental activities in the Statement of          Net Position:</p>	
Capital assets	27,475
Accumulated depreciation	(21,197)
Deferred outflows of resources to be paid for pension expenses	38,977
<p>Other long-term liabilities are not due and          not payable in the current period and therefore          are not reported in the funds:</p>	
Compensated absences - long term portion	(4,425)
Net pension liability	<u>(71,562)</u>
Total Net Position (Deficit) - Governmental Activities	<u>\$ (64,667)</u>

The accompanying notes are an integral part of this statement.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Statement of Revenues, Expenditures  
and Changes in Fund Balance -  
Governmental Fund  
For the Year Ended December 31, 2016

	General Fund
Revenues:	
Intergovernmental revenue	\$ 189,405
Donations	7,562
Charges for services	71,538
Fundraising	19
Interest income	15
Miscellaneous revenues	130
Total revenues	268,669
Expenditures:	
General government	296,918
Total expenditures	296,918
Deficit of Revenues Over Expenditures	(28,249)
Fund Balance (Deficit) - January 1	(5,686)
Fund Balance (Deficit) - December 31	\$ (33,935)

The accompanying notes are an integral part of this statement.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
 Reconciliation of the Statement of Revenues, Expenditures  
 and Changes in Fund Balance of Governmental Fund to the  
 Statement of Activities  
 For the Year Ended December 31, 2016

Net Change in Fund Balance (Deficit) - Governmental Fund	\$ (28,249)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Decrease in pension expense	3,970
Increase in payroll expense	(1,975)
Depreciation expense reported in Statement of Activities	<u>(1,916)</u>
Change in Net Position (Deficit) - Governmental Activities	<u>\$ (28,170)</u>

The accompanying notes are an integral part of this statement.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note A: Nature of Operations

The Kishwaukee Special Recreation Association (Association) is a cooperative association of park districts that have organized to jointly provide recreation services for individuals with disabilities. The member agencies include the park districts of DeKalb, Sycamore and Genoa.

Note B: Summary of Significant Accounting Policies

The accounting policies of the Association conform to accounting principles generally accepted in the United States of America applicable to governmental units.

The following is a summary of the more significant accounting policies of the Association.

Reporting Entity

This report includes all of the funds of the Association. The reporting entity for the Association consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. This report does not contain any component units.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note B: Summary of Significant Accounting Policies (Continued)

Government-Wide Statements

The Statement of Net Position and the Statement of Activities present financial information about the Association's governmental activities. These statements include the financial activities of the overall government in its entirety. These statements distinguish between the governmental and business-type activities of the municipality. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are generally financed by fees charged to external parties. The Association only had governmental activities and no business-type activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Association's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements

The fund statements provide information about the Association's funds. The emphasis of Fund Financial Statements is on the major governmental fund. The Association has only one fund.

The Association reports the General Fund as its only major fund.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note B: Summary of Significant Accounting Policies (Continued)  
Fund Financial Statements (Continued)

The Association reports the following fund:

Governmental Fund

General Fund

The General Fund is the general operating fund of the Association. It is used to account for all financial resources except those required to be accounted for in another fund.

Measurement Focus and Basis of Accounting

The Government-Wide 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 at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the Association gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements, and donations. On an accrual basis, revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The Governmental Fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Association considers all revenues reported in the Governmental Fund to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred. General capital asset acquisitions are reported as expenditures in the Governmental Fund.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note B: Summary of Significant Accounting Policies (Continued)

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Cash and Cash Equivalents

Cash equivalents include cash and investments with an original maturity of three months or less. Any cash investments with an original maturity of over three months are considered investments.

Capital Assets

Fund Financial Statements

General fixed assets acquired for governmental purposes are recorded as expenditures in the one Governmental Fund. Purchased fixed assets are capitalized at cost or estimated cost in the General Fixed Assets account group. Donated fixed assets are recorded at estimated acquisition value at the time received. See Note D for summary of capital assets and activity for 2016.

Accounting principles generally accepted in the United States of America do not require depreciation to be recorded on capital assets for fund financial reporting.

Government-Wide Statements

In the Government-Wide Financial Statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$2,000 and an estimated



KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note B: Summary of Significant Accounting Policies (Continued)

Capital Assets (Continued)

Government-Wide Statements (Continued)

useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated acquisition value at the date of donation.

Government accounting standards require governmental units to account for all capital assets in the Government-Wide statements. Additions to and replacements of capital assets are recorded at original cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation expense is recorded using the straight-line method. The range of estimated useful lives by type of assets is as follows:

Vehicles	5-10 Years
Equipment	5-10 Years

Allowances for Uncollectable Accounts

The majority of accounts receivable is from billings to the member agency park districts or local school districts. Receivables from the park districts are due in 15 days and school districts vary based on program start date. Management feels there is no need for an allowance for uncollectable accounts.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note B: Summary of Significant Accounting Policies (Continued)

Budgets

A budget has been adopted for the General Fund and comparisons of budget to actual are presented in the Required Supplementary Information (RSI) section.

The Association's Executive Director submits to the Board a proposed operating budget for the fiscal year commencing on January 1. The operating budget includes proposed expenditures and the means of financing them.

The budget is legally enacted by the Board of Directors.

The budget may be amended by the Board of Directors.

Compensated Absences

Full-time personnel are allowed twelve (12) personal leave days per fiscal year. Personal leave includes sick leave, leave to care for family members, or leave to conduct personal business. Personal leave must be taken in minimum half-day increments.

Personal leave may accumulate up to a maximum of 90 days. Part-time IMRF employees shall be granted three (3) personal leave days per fiscal year. Unused personal leave will not carry over to the new fiscal year for part-time employees.

Employees also receive vacation days which varies based on the number of years of service. Unused vacation may not be carried over to the new fiscal year.

As of December 31, 2016, there was a balance of \$5,118 in compensated absences of which \$4,425 was long-term and \$693 was current.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note B: Summary of Significant Accounting Policies (Continued)

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 financial statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net 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 Net 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.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board (GASB) pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the Governmental Fund. If they are not to be liquidated with expendable available financial resources, a liability is recorded in the Government-Wide Financial Statements. The related expenditure is recognized when the liability is liquidated.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note B: Summary of Significant Accounting Policies (Continued)

Claims and Judgments (Continued)

There were no significant claims or judgments at year-end.

Fund Balance Terminology

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54) defined and requires the fund balance amounts to be reported within one of the following fund balance categories:

1. Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
2. Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributions, or the laws or regulations of other governments.
3. Committed - amounts that can be used only for specified purposes determined by a formal action of the Board. The Board is the highest level of decision-making authority for the Association. Commitments may be established, modified, or rescinded only through the same type of action it employed to previously commit those amounts.
4. Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Association's adopted policy, the Board may assign amounts for specific purposes.
5. Unassigned - all other spendable amounts.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note B: Summary of Significant Accounting Policies (Continued)

Fund Balance Terminology (Continued)

In the Government-Wide Financial Statements, restricted net assets are legally restricted by outside parties for a specific purpose. Invested in capital assets, net of related debt represents the book value of capital assets less any long-term debt issued to acquire or construct the capital assets. All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt" are classified as unrestricted net assets.

Use of Restricted Funds

When both restricted and unrestricted resources are available for use, it is the Association's policy to use restricted resources first, then unrestricted resources as they are needed.

Encumbrances

Encumbrances outstanding represent the estimated amount of expenditures ultimately to result if unperformed contracts and open purchase orders at year-end are fulfilled and are reported as reservations of fund balance. The Association does not use encumbrance accounting.

Subsequent Events

The Association has evaluated subsequent events through December 14, 2017, the date which the financial statements were available to be issued.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note C: Cash and Cash Equivalents

As of December 31, 2016, the carrying amount of the Association's deposits was \$33,392 and the bank balance was \$45,722. Differences between bank balance and book balance represent deposits in transit and outstanding checks.

It is the policy of the Association to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting daily cash flow demands of the Association and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

Custodial Credit Risk - Deposits

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Association's deposits may not be returned to it. The Association's investment policy requires pledging of collateral of all bank balances in excess of federal depository insurance with the collateral being held by a third party in the Association's name.

The Association limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government.

The FDIC coverage limits are \$250,000 for all time savings and demand deposit accounts. The Association has no uninsured deposits as of December 31, 2016.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note D: Changes in Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows:

	<u>Balance at</u> 01/01/2016	<u>Increases</u>	<u>Decreases</u>	<u>Balance at</u> 12/31/2016
Governmental Activities:				
Capital Assets, being depreciated-				
Vehicles	\$ 21,800	\$	\$	\$ 21,800
Equipment	<u>5,675</u>	<u>          </u>	<u>          </u>	<u>5,675</u>
Total capital assets, being depreciated	<u>27,475</u>	<u>          </u>	<u>          </u>	<u>27,475</u>
Less accumulated depreciation for-				
Vehicles	16,916	781		17,697
Equipment	<u>2,365</u>	<u>1,135</u>	<u>          </u>	<u>3,500</u>
Total accumulated depreciation	<u>19,281</u>	<u>1,916</u>	<u>          </u>	<u>21,197</u>
Governmental Activities Capital Assets, Net	<u>\$ 8,194</u>	<u>\$ (1,916)</u>	<u>\$</u>	<u>\$ 6,278</u>

Depreciation expense charged to the general government for the year ended December 31, 2016 was \$1,916, which is included in expenses on the Statement of Activities.

Note E: Long-Term Obligations

The outstanding obligations as of December 31, 2016 consist of the following, which is reported on the Statement of Net Position:

	Balance, December 31, 2016	
	<u>Noncurrent</u> <u>Portion</u>	<u>Current</u> <u>Portion</u>
Compensated absences	\$ 4,425	\$ 693
Net pension liability	<u>71,562</u>	<u>          </u>
Total Outstanding Obligations	<u>\$ 75,987</u>	<u>\$ 693</u>

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note E: Long-Term Obligations (Continued)

The compensated absences and post-employment benefits are paid from General Fund revenues.

Long-term liability activity for the year ended December 31, 2016 was as follows:

<u>Governmental</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
General Fund				
Compensated absences	\$ 4,840	\$ 2,880	\$ 2,602	\$ 5,118
Post-employment benefits	<u>68,454</u>	<u>3,108</u>	<u>          </u>	<u>71,562</u>
Total	<u>\$ 73,294</u>	<u>\$ 5,988</u>	<u>\$ 2,602</u>	<u>\$ 76,680</u>

Note F: Illinois Municipal Retirement Fund

Plan Description

The Association's defined benefit pension plan for Regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the IMRF, an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois.

IMRF issues a publicly available financial report that includes financial statements and Required Supplementary Information (RSI). The report may be obtained online at [www.imrf.org](http://www.imrf.org).

Contributions

As set by statute, your Association Regular plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute



KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note F: Illinois Municipal Retirement Fund (Continued)

Contributions (Continued)

the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2016 was 22.31%. The Association also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Salary Increases over 6%

If an employer grants salary increases over 6% and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to IMRF. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases up to 6%. For the year ended December 31, 2016, no employer contributions were due on salary increases in excess of 6%.

Benefits Provided

Employees contribute a rate set by IMRF on an annual basis, determined by funding level of the plan. For 2016 the rate was 22.31%. Employees contribute 4.5% towards the retirement and disability plan. Employees may retire at age 55 with at least 8 years of service, under Tier I. Tier I employees must have entered the system prior to January 1, 2011. The retirement benefit is calculated using the final rate of earnings (FRE), which is the highest 48 months during the last 10 years of participation, at a rate of 1 2/3% for the first 15 years, plus 2% for every year after. For employees entering the system after January 1, 2011, Tier II employees may retire at age 62 with at least 10 years of service.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note F: Illinois Municipal Retirement Fund (Continued)

Benefits Provided (Continued)

Tier II benefits are calculated using FRE at a rate of 1 2/3% for the first 15 years, plus 2% for every year after. For Tier II, there is a wage cap at \$112,408 for 2016 and the total pension at retirement cannot exceed 75% of an employee's FRE. Each January, a 3% increase is provided to Tier I retirees and Tier II receives the lower of 3% or 1/2 of the increase in the Consumer Price Index.

The years of service under both Tier I and Tier II may include reciprocal credit from participating retirement systems.

	<u>IMRF</u>
Inactive employees or beneficiaries currently receiving benefits	1
Inactive employees entitled to but not yet receiving benefits	0
Active employees	2
Total	3

Net Pension Liability

The Association's net pension liability for this Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of IMRF is measured as of December 31, 2016, and using an annual actuarial valuation as of December 31, 2016. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note F: Illinois Municipal Retirement Fund (Continued)

Net Pension Liability (Continued)

Actuarial Assumptions

The total pension liabilities in the December 31, 2016 actuarial valuations were determined using the following actuarial assumptions:

	IMRF
Valuation Date	December 31, 2016
Measurement Date	December 31, 2016
Actuarial Cost Method	Entry - Age Normal Cost Method
Asset Valuation Method	Market Value of Assets

Actuarial Assumptions:

Discount Rate	7.50%
Inflation	3.50%
Price Inflation	2.75%
Payroll Growth	3.50%
Projected Salary Increase	3.75% - 14.50%(1)
Investment Rate of Return	7.50%(2)

- (1) Depending on age, service, and type of employment, including inflation
- (2) Net of pension plan investment expenses, including inflation

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

Mortality: Mortality rates were based on the Society of Actuaries RP-2014 Mortality Tables with future mortality improvements on a fully generational basis using projection table MP-2014 for TRS. The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table for non-disabled and the MP-2014 fully generational scale for

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note F: Illinois Municipal Retirement Fund (Continued)

Net Pension Liability (Continued)

Actuarial Assumptions (Continued)

disabled individuals, with adjustments made to match current IMRF experience. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note F: Illinois Municipal Retirement Fund (Continued)

Net Pension Liability (Continued)

Discount Rate (Continued)

years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph.

The *Single Discount Rate* (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

The discount rate to measure the total pension liability was 7.5% for IMRF.

Expected Contributions are developed based on the following:

- Member Contributions for current members
- Normal Cost contributions for current members
- Unfunded Liability contributions for current and future members

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note F: Illinois Municipal Retirement Fund (Continued)

Net Pension Liability (Continued)

Discount Rate (Continued)

The table below reflects the long-term expected real rate of return by asset class.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Return 12/31/16</u>	<u>Projected One Year Arithmetic</u>	<u>Returns/Risk Ten Year Geometric</u>
Equities	38.0%	7.77%	8.30%	6.85%
International equities	17.0	3.54	8.45	6.75
Fixed income	27.0	4.85	3.05	3.00
Real estate	8.0	8.97	6.90	5.75
Alternatives	9.0			
Private equity		N/A	12.45	7.35
Hedge funds		N/A	5.35	5.25
Commodities		N/A	4.25	2.65
Cash equivalents	<u>1.0</u>	N/A	2.25	2.25
Total	<u>100.0%</u>			

Changes in the Net Pension Liability

The employer's changes in the Net Pension Liability for the IMRF Plan follows.

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Net Pension Liability at December 31, 2015	\$ 213,892	\$ 145,438	\$ 68,454
Changes in the year:			
Service cost	7,749		7,749
Interest on the total pension liability	15,920		15,920
Differences between actual and expected experience	15,032		15,032

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note F: Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability (Continued)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Changes in the year: (Continued)			
Changes in benefit terms			
Contribution - employer		21,399	(21,399)
Contribution - employee		4,316	(4,316)
Net investment income		10,039	(10,039)
Benefit payments, including refunds of employee contributions	(10,996)	(10,996)	
Other		(161)	161
Net changes	<u>27,705</u>	<u>24,597</u>	<u>3,108</u>
Net Pension Liability at December 31, 2016	<u>\$ 241,597</u>	<u>\$ 170,035</u>	<u>\$ 71,562</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the Association for the Plan, calculated using the discount rate for the Plan, as well as what the Association's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>IMRF</u>
1% Decrease	6.50%
Net Pension Liability	\$ 109,214
Current Discount Rate	7.50%
Net Pension Liability	\$ 71,562
1% Increase	8.50%
Net Pension Liability	\$ 40,600

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note F: Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability (Continued)

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF annual financial report.

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended December 31, 2016, the Association recognized pension expense of \$20,382 for IMRF. The amount reported on the Statement of Net Position as deferred outflows and deferred inflows of resources related to pensions was determined as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflow of Resources</u>
Differences between actual and expected experience (gains) or losses	\$ 27,871	\$	\$ 27,871
Changes in assumptions (gains) or losses	3,432		3,432
Net difference between projected and actual earnings on investments	<u>7,674</u>		<u>7,674</u>
Resources to be recognized in the Future Pension Expense	<u>\$ 38,977</u>	<u>\$</u>	<u>\$ 38,977</u>



KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note F: Illinois Municipal Retirement Fund (Continued)

Pension Expenses and Deferred Outflows/Inflows of  
Resources Related to Pensions (Continued)

Deferred outflows of resources by year to be recognized in future pension expenses for IMRF is as follows:

<u>Year Ended December 31,</u>	
2017	\$ 9,369
2018	9,370
2019	9,019
2020	6,346
2021	2,783
Thereafter	<u>2,090</u>
Total	<u>\$ 38,977</u>

Payable to the Pension Plan

A payable of \$71,562 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2016 is reported in the Statement of Net Position.

Social Security

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered "nonparticipating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$8,472, the total required contribution for the current fiscal year.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note G: Fund Balance

Fund Balance reported on the Balance Sheet at December 31, 2016 included the following:

Restricted:	
Scholarships	\$ 3,756
Donation proceeds for accessible van	<u>10,000</u>
Total restricted	\$ 13,756
Unassigned (deficit)	<u>(47,691)</u>
Total (Deficit)	<u>\$ (33,935)</u>

The amount of restricted fund balance as of December 31, 2016 to be used for providing scholarships is \$3,756.

In 2015, DeKalb County Community Foundation donated \$10,000 for the purchase of an accessible van. As of December 31, 2016, these funds remain unspent and are restricted for the purpose of future payments on the accessible van.

Note H: General Fund - Excess Expenditures Over Appropriations

Budgeted expenditures in the General Fund were \$295,404 and total expenditures were \$296,918. The general government overexpended its budget by \$1,514.

The Association controls expenditures at the detailed level. Some individual accounts experienced expenditures which exceeded appropriations. The detail of those items can be found in the Association's year-end budget to actual report, Schedule 1 of these financial statements.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note I: Risk Management

The Association is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Association carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. There were no significant reductions in coverage compared to the prior year.

Note J: Commitments and Contingencies

From time-to-time, the Association is party to pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Association's financial position or results of operations.

Note K: Intergovernmental Revenue

The Association annually determines the levy amount to be collected as an intergovernmental charge from each of the three member agency park districts. These charges are billed to the member agencies in July and October of each year. Total members' contributions accounted for approximately 70% of total revenue for the year ended December 31, 2016.

Note L: Related Party Transactions

The Association leases office space and use of office equipment from the DeKalb Park District, which is one of the cooperative members of the Association. Monthly payments are \$2,000 and the Association made lease payments totaling \$24,000 during the year ended December 31, 2016. The Association also reimburses the

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Financial Statements  
For the Year Ended December 31, 2016

Note L: Related Party Transactions (Continued)

District for vehicle expenses and office supplies paid for by the District for the Association. Total amount paid to DeKalb Park District for vehicle expense and office supplies was \$1,475 for the year ended December 31, 2016.

In addition, the Association uses the DeKalb Park District facilities as needed to conduct their programs. The total paid to the DeKalb Park District for facilities use was \$7,775 for the year ended December 31, 2016.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Required Supplementary Information  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Actual and Budget -  
General Fund  
For the Year Ended December 31, 2016

	Actual	Final Budget	Original Budget	Variance With Final Under/Over
<b>Revenues:</b>				
Intergovernmental revenue	\$ 189,405	\$ 189,405	\$ 189,405	\$
Charges for services	71,538	66,500	66,500	5,038
Fundraising	19	10,200	10,200	(10,181)
Interest income	15	30	30	(15)
Donations	7,562	21,000	21,000	(13,438)
Miscellaneous revenues	130	1,500	1,500	(1,370)
Total revenues	<u>268,669</u>	<u>288,635</u>	<u>288,635</u>	<u>(19,966)</u>
<b>Expenditures:</b>				
General government-				
Salaries and wages	150,099	155,261	155,261	5,162
Payroll benefits	38,315	39,073	39,073	758
Office supplies	4,002	3,000	3,000	(1,002)
Insurance	13,239	13,000	13,000	(239)
Telephone	342	1,000	1,000	658
Occupancy	24,000	24,000	24,000	
Contractual services	20,000	20,000	20,000	
Travel	6,630	5,100	5,100	(1,530)
Professional fees	6,100	3,000	3,000	(3,100)
Lease expense	7,775	9,300	9,300	1,525
Operating supplies	9,722	7,900	7,900	(1,822)
Marketing	8,028	8,000	8,000	(28)
Other general government	8,666	6,770	6,770	(1,896)
Total expenditures	<u>296,918</u>	<u>295,404</u>	<u>295,404</u>	<u>(1,514)</u>
Deficit of Revenues Over Expenditures	<u>(28,249)</u>	<u>(6,769)</u>	<u>(6,769)</u>	<u>(21,480)</u>
Fund Balance (Deficit) - January 1	<u>(5,686)</u>	<u>(5,686)</u>	<u>(5,686)</u>	
Fund Balance (Deficit) - December 31.	<u>\$ (33,935)</u>	<u>\$ (12,455)</u>	<u>\$ (12,455)</u>	<u>\$ (21,480)</u>

Tools

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Required Supplementary Information  
Schedule of Changes in Net Pension  
Liability and Related Ratios  
As of December 31, 2016  
Illinois Municipal Retirement Fund  
Last 10 Calendar Years\*

Calendar year ending December 31,	2016	2015	2014
Total Pension Liability			
Service cost	\$ 7,749	\$ 6,835	\$ 6,203
Interest on the total pension liability	15,920	14,720	12,106
Difference between expected and actual experience	15,032	4,844	20,645
Assumption changes			6,132
Benefit payments and refunds	(10,996)	(10,706)	(10,403)
Net change in total pension liability	27,705	15,693	34,683
Total Pension Liability - Beginning	213,892	198,199	163,516
Total Pension Liability - Ending (a)	\$ 241,597	\$ 213,892	\$ 198,199
Plan Fiduciary Net Position			
Employer contributions	\$ 21,399	\$ 12,940	\$ 9,709
Employee contributions	4,316	2,797	2,571
Pension plan net investment income	10,039	676	7,540
Benefit payments and refunds	(10,996)	(10,706)	(10,403)
Other	(161)	6,973	670
Net change in plan fiduciary net position	24,597	12,680	10,087
Plan Fiduciary Net Position - Beginning	145,438	132,758	122,671
Plan Fiduciary Net Positon - Ending (b)	\$ 170,035	\$ 145,438	\$ 132,758
Net Pension Liability - Ending (a) - (b)	\$ 71,562	\$ 68,454	\$ 65,441
Plan fiduciary net position as a percentage of total pension liability	70.38%	68.00%	66.98%
Covered valuation payroll	\$ 95,921	\$ 62,152	\$ 57,144
Net pension liability as a percentage of covered valuation payroll	74.61%	110.14%	114.52%

\* - Fiscal year 2015 was the first year of implementation and actuarially determined numbers were prepared in 2014 as well. Therefore, only three years are shown.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
 Required Supplementary Information  
 Schedule of Contributions  
 As of December 31, 2016  
 Illinois Municipal Retirement Fund  
 Last 10 Years\*

Calendar year ending December 31,	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 21,400	\$ 12,940	\$ 9,709
Contributions in relation to the actuarially determined contributions	<u>21,399</u>	<u>12,940</u>	<u>9,709</u>
Contribution deficiency (excess)	<u>\$ 1</u>	<u>\$</u>	<u>\$</u>
Covered-employee payroll	\$ 95,921	\$ 62,152	\$ 57,144
Contributions as a percentage of covered- employee payroll	22.31%	20.82%	16.99%

\* - Fiscal year 2015 was the first year of implementation and actuarially determined numbers were prepared in 2014 as well. Therefore, only three years are shown.

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Required Supplementary Information  
For the Year Ended December 31, 2016

Legal Compliance and Accountability

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted (at the fund level) for the General Fund on the modified accrual basis with a department basis by fund. The annual appropriated budget is legally enacted and provides for a legal level at the fund level. All annual appropriations lapse at fiscal year-end.

The Association follows these procedures in establishing the budgetary data reflected in the financial statements.

- A. The Association's Executive Director submits to the Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Prior to January 1, the budget is legally enacted by Board action. This is the amount reported as original budget.
- C. Transfers between departments and changes to the overall budget must be approved by a two-thirds Board action.
- D. Budgets are adopted and formal budgetary integration is employed as a management control device during the year for the General Fund.
- E. All budgets for this fund are adopted on a basis consistent with generally accepted accounting principles.
- F. Budgetary authority lapses at year-end.



KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Required Supplementary Information  
For the Year Ended December 31, 2016

Illinois Municipal Retirement Fund Schedule of Contributions

Valuation Date: 12/31/2016

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Aggregate entry age normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	Non-taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 27-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 22 years for most employers (two employers were financed over 31 years).
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage Growth	3.50%
Price Inflation	2.75% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50%

KISHWAUKEE SPECIAL RECREATION ASSOCIATION  
Notes to Required Supplementary Information  
For the Year Ended December 31, 2016

Illinois Municipal Retirement Fund Schedule of Contributions  
(Continued)

Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other Information:	
Notes	There were no benefit changes during this year.

# SYCAMORE PARK DISTRICT

## Board of Commissioners

Date of Board Meeting: January 30, 2018

### STAFF RECOMMENDATION

#### **AGENDA ITEM: APPROVE FY 2018 OPERATING BUDGET:** **Recommend Adoption**

**BACKGROUND INFORMATION:** Attached is the summary of the final draft of the 2018 Operating Budget for your consideration. The detail will be sent to you separately. The following are the most significant changes from the last presentation:

- The Action 2020 Fund Budget was completed. Dan and I sat down and discussed the status of each project. You will note that there is Grant Income budgeted in 2018. This is for the 80% reimbursement of engineering costs from the state on the trails projects.
- I made a \$15,000 adjustment to the tax levy, reducing Corporate budget and increasing the Recreation budget. Net effect of zero.
- Pay increase as approved by the board have been included in the appropriate funds. IMRF, Social Security, and Medicare expenses, as well as the allocation of the related tax levies, were adjusted accordingly.
- Transfers were budgeted from the Corporate, Donation and Special Recreation Fund to the Action 2020 Fund. These transfers were calculated to keep the 25% reserve intact.
- Transfers were budgeted from the Corporate Fund to cover the budgeted losses in the Aquatics (\$12,500) and Golf (\$33,000) operations.
- Capital Budget, \$120,000 was added for Bridges 3 & 6. These were carried over from last year. When you approved the capital budget the balance forward assumed these expenses would be completed in 2017. Since they were not, the balance forward for 2018 is greater. The net change is zero.
- Minor adjustments in various expenses and revenues were made.

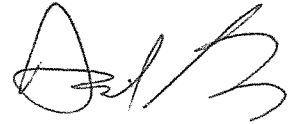
**FISCAL IMPACT:** Bottom Line: Comparing FY 2017's Budget to the Proposed Budget for FY2018 we are proposing an increase in Revenues of \$1,258,147 and a decrease in Expenses by \$1,703,920. Some of the increase in revenues are related to the new facilities opening in 2018. One million of

the difference was related to the bond issue that was budgeted for Action 2020. In 2017, 5 million was budgeted and in 2018, 6 million. The primary reason for the reduction in expenses is the completion of the Legacy Campus. While there are still some expenses budgeted in 2018, most of the cost was incurred in 2017.

**STAFF RECOMMENDATION:** Staff Recommends Approval/Adoption of the Proposed Operating Budget attached to this recommendation.

**PREPARED BY:** Jacqueline Hienbuecher, Superintendent of Finance.

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**

**Sycamore Park District  
Summarized Revenue & Expense Report  
2017 Approved Budget vs. Projected Year End  
With 2018 Proposed Budget**

**Corporate Fund (10)**

<u>Department</u>	2017 Approved Budget	2017 Projections	Diff	2018 Proposed Budget
Revenues				
Administration	1,307,454.00	1,326,009.00	18,555.00	1,331,721.00
Marketing	-	-	-	-
Parks	11,389.00	11,090.00	(299.00)	14,207.00
	<u>1,318,843.00</u>	<u>1,337,099.00</u>	<u>18,256.00</u>	<u>1,345,928.00</u>
Total Revenues	1,318,843.00	1,337,099.00	18,256.00	1,345,928.00
Expenses				
Administration	1,032,950.00	995,166.00	(37,784.00)	901,754.00
Marketing	45,575.00	30,627.00	(14,948.00)	77,704.00
Parks	250,225.00	249,495.00	(730.00)	292,674.00
	<u>1,328,750.00</u>	<u>1,275,288.00</u>	<u>(53,462.00)</u>	<u>1,272,132.00</u>
Total Expenses	1,328,750.00	1,275,288.00	(53,462.00)	1,272,132.00
Total Fund Revenues	1,318,843.00	1,337,099.00	18,256.00	1,345,928.00
Total Fund Expenses	1,328,750.00	1,275,288.00	(53,462.00)	1,272,132.00
Surplus (Deficit)	(9,907.00)	61,811.00	71,718.00	73,796.00

**Recreation Fund (20)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
<b>Revenues</b>				
Administration	882,081.00	882,494.00	413.00	940,031.00
Sports Complex	44,995.00	46,000.00	1,005.00	44,867.00
Sports Complex Maintenance	39,216.00	39,198.00	(18.00)	41,216.00
Midwest Museum of Natural Hist	2,476.00	2,265.00	(211.00)	2,195.00
Programs-Youth	16,767.00	18,423.00	1,656.00	3,519.00
Programs-Teens	1,320.00	-	(1,320.00)	759.00
Programs-Adult	5,336.00	327.00	(5,009.00)	5,951.00
Programs-Family	-	-	-	-
Programs-Leagues	5,181.00	5,174.00	(7.00)	9,653.00
Programs-Youth Athletics	24,425.00	26,862.00	2,437.00	34,697.00
Programs-Fitness	9,341.00	8,004.00	(1,337.00)	7,848.00
Programs-Preschool	311.00	151.00	(160.00)	4,615.00
Programs-Senior	-	-	-	-
Programs-Dance	1,408.00	2,234.00	826.00	2,752.00
Programs-Special Events	3,623.00	11,400.00	7,777.00	6,211.00
Programs-Concerts	8,000.00	7,155.00	(845.00)	14,620.00
Programs-Trips	-	-	-	-
Brochure	8,850.00	7,950.00	(900.00)	7,350.00
Weight Room	-	-	-	107,687.00
Community Center	-	-	-	37,444.00
<b>Total Revenues</b>	<b>1,053,330.00</b>	<b>1,057,637.00</b>	<b>4,307.00</b>	<b>1,271,415.00</b>
<b>Expenses</b>				
Administration	579,185.00	493,636.00	(85,549.00)	517,861.00
Sports Complex	1,250.00	28.00	(1,222.00)	250.00
Sports Complex Maintenance	388,336.00	393,134.00	4,798.00	411,989.00
Midwest Museum of Natural Hist	8,750.00	19,600.00	10,850.00	9,750.00
Programs-Youth	11,897.00	10,420.00	(1,477.00)	2,744.00
Programs-Teens	1,050.00	-	(1,050.00)	583.00
Programs-Adult	3,330.00	286.00	(3,044.00)	4,298.00
Programs-Family	-	-	-	-
Programs-Leagues	2,891.00	2,801.00	(90.00)	4,774.00
Programs-Youth Athletics	16,195.00	19,533.00	3,338.00	22,080.00
Programs-Fitness	4,025.00	3,658.00	(367.00)	4,105.00
Programs-Preschool	151.00	85.00	(66.00)	3,084.00
Programs-Senior	-	-	-	-
Programs-Dance	968.00	883.00	(85.00)	1,574.00
Programs-Special Events	17,328.00	10,251.00	(7,077.00)	3,847.00
Programs-Concerts	8,000.00	7,758.90	(241.10)	30,142.00
Programs-Trips	-	-	-	-
Brochure	21,500.00	18,437.00	(3,063.00)	25,000.00
Weight Room	-	-	-	49,380.00
Community Center	-	-	-	173,233.00
<b>Total Expenses</b>	<b>1,064,856.00</b>	<b>980,510.90</b>	<b>(84,345.10)</b>	<b>1,264,694.00</b>
<b>Total Fund Revenues</b>	<b>1,053,330.00</b>	<b>1,057,637.00</b>	<b>4,307.00</b>	<b>1,271,415.00</b>
<b>Total Fund Expenses</b>	<b>1,064,856.00</b>	<b>980,510.90</b>	<b>(84,345.10)</b>	<b>1,264,694.00</b>
<b>Surplus (Deficit)</b>	<b>(11,526.00)</b>	<b>77,126.10</b>	<b>88,652.10</b>	<b>6,721.00</b>

**Donations (21)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>200,000.00</u>	<u>45,500.00</u>	<u>(154,500.00)</u>	<u>450,000.00</u>
Total Revenues	200,000.00	45,500.00	(154,500.00)	450,000.00
Expenses				
Administration	<u>300,000.00</u>	<u>150,000.00</u>	<u>(150,000.00)</u>	<u>450,000.00</u>
Total Expenses	300,000.00	150,000.00	(150,000.00)	450,000.00
Total Fund Revenues	200,000.00	45,500.00	(154,500.00)	450,000.00
Total Fund Expenses	300,000.00	150,000.00	(150,000.00)	450,000.00
Surplus (Deficit)	(100,000.00)	(104,500.00)	(4,500.00)	-

**Special Recreation (22)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>166,000.00</u>	<u>167,162.00</u>	<u>1,162.00</u>	<u>179,000.00</u>
Total Revenues	166,000.00	167,162.00	1,162.00	179,000.00
Expenses				
Administration	<u>263,350.00</u>	<u>286,700.00</u>	<u>23,350.00</u>	<u>191,500.00</u>
Total Expenses	263,350.00	286,700.00	23,350.00	191,500.00
Total Fund Revenues	166,000.00	167,162.00	1,162.00	179,000.00
Total Fund Expenses	263,350.00	286,700.00	23,350.00	191,500.00
Surplus (Deficit)	(97,350.00)	(119,538.00)	(22,188.00)	(12,500.00)

**Insurance (23)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>69,000.00</u>	<u>69,075.00</u>	<u>75.00</u>	<u>70,000.00</u>
Total Revenues	69,000.00	69,075.00	75.00	70,000.00
Expenses				
Administration	<u>68,670.00</u>	<u>63,670.00</u>	<u>(5,000.00)</u>	<u>65,738.00</u>
Total Expenses	68,670.00	63,670.00	(5,000.00)	65,738.00
Total Fund Revenues	69,000.00	69,075.00	75.00	70,000.00
Total Fund Expenses	68,670.00	63,670.00	(5,000.00)	65,738.00
Surplus (Deficit)	330.00	5,405.00	5,075.00	4,262.00

**Audit (24)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>14,500.00</u>	<u>14,531.00</u>	<u>31.00</u>	<u>14,500.00</u>
Total Revenues	14,500.00	14,531.00	31.00	14,500.00
Expenses				
Administration	<u>14,200.00</u>	<u>14,200.00</u>	<u>-</u>	<u>14,500.00</u>
Total Expenses	14,200.00	14,200.00	-	14,500.00
Total Fund Revenues	14,500.00	14,531.00	31.00	14,500.00
Total Fund Expenses	14,200.00	14,200.00	-	14,500.00
Surplus (Deficit)	300.00	331.00	31.00	-



**Paving & Lighting (25)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>100.00</u>	<u>156.00</u>	<u>56.00</u>	<u>100.00</u>
Total Revenues	100.00	156.00	56.00	100.00
Expenses				
Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,000.00</u>
Total Expenses	-	-	-	21,000.00
Total Fund Revenues	100.00	156.00	56.00	100.00
Total Fund Expenses	-	-	-	21,000.00
Surplus (Deficit)	100.00	156.00	56.00	(20,900.00)

**Park Police (26)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>1,000.00</u>	<u>1,211.00</u>	<u>211.00</u>	<u>100.00</u>
Total Revenues	1,000.00	1,211.00	211.00	100.00
Expenses				
Administration	<u>1,000.00</u>	<u>-</u>	<u>(1,000.00)</u>	<u>3,000.00</u>
Total Expenses	1,000.00	-	(1,000.00)	3,000.00
Total Fund Revenues	1,000.00	1,211.00	211.00	100.00
Total Fund Expenses	1,000.00	-	(1,000.00)	3,000.00
Surplus (Deficit)	-	1,211.00	1,211.00	(2,900.00)

**IMRF (27)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>83,000.00</u>	<u>83,000.00</u>	<u>-</u>	<u>91,000.00</u>
Total Revenues	83,000.00	83,000.00	-	91,000.00
Expenses				
Administration	<u>88,000.00</u>	<u>83,883.00</u>	<u>(4,117.00)</u>	<u>95,462.00</u>
Total Expenses	88,000.00	83,883.00	(4,117.00)	95,462.00
Total Fund Revenues	83,000.00	83,000.00	-	91,000.00
Total Fund Expenses	88,000.00	83,883.00	(4,117.00)	95,462.00
Surplus (Deficit)	(5,000.00)	(883.00)	4,117.00	(4,462.00)

**Social Security (28)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>83,000.00</u>	<u>83,000.00</u>	<u>-</u>	<u>99,000.00</u>
Total Revenues	83,000.00	83,000.00	-	99,000.00
Expenses				
Administration	<u>87,000.00</u>	<u>84,650.00</u>	<u>(2,350.00)</u>	<u>103,108.00</u>
Total Expenses	87,000.00	84,650.00	(2,350.00)	103,108.00
Total Fund Revenues	83,000.00	83,000.00	-	99,000.00
Total Fund Expenses	87,000.00	84,650.00	(2,350.00)	103,108.00
Surplus (Deficit)	(4,000.00)	(1,650.00)	2,350.00	(4,108.00)

**Concessions (30)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
<b>Revenues</b>				
Clubhouse Concessions	78,065.00	70,125.00	(7,940.00)	77,231.00
Beverage Cart	14,287.00	11,226.00	(3,061.00)	13,844.00
Sports Complex Concessions	34,652.00	40,306.00	5,654.00	39,365.00
Pool Concessions	8,021.00	6,564.00	(1,457.00)	7,822.00
Catering	21,365.00	18,289.00	(3,076.00)	17,092.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	156,390.00	146,510.00	(9,880.00)	155,354.00
<b>Expenses</b>				
Clubhouse Concessions	89,715.00	99,037.00	9,322.00	96,337.00
Beverage Cart	9,862.00	6,969.00	(2,893.00)	9,654.00
Sports Complex Concessions	25,962.00	29,493.00	3,531.00	30,485.00
Pool Concessions	7,131.00	5,881.00	(1,250.00)	7,152.00
Catering	8,840.00	4,834.00	(4,006.00)	4,342.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	141,510.00	146,214.00	4,704.00	147,970.00
Total Fund Revenues	156,390.00	146,510.00	(9,880.00)	155,354.00
Total Fund Expenses	141,510.00	146,214.00	4,704.00	147,970.00
Surplus (Deficit)	14,880.00	296.00	(14,584.00)	7,384.00

**Developer Contributions (32)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>40,000.00</u>	<u>23,169.00</u>	<u>(16,831.00)</u>	<u>30,000.00</u>
Total Revenues	40,000.00	23,169.00	(16,831.00)	30,000.00
Expenses				
Administration	<u>100,000.00</u>	<u>111,000.00</u>	<u>-</u>	<u>40,000.00</u>
Total Expenses	100,000.00	111,000.00	-	40,000.00
Total Fund Revenues	40,000.00	23,169.00	(16,831.00)	30,000.00
Total Fund Expenses	100,000.00	111,000.00	-	40,000.00
Surplus (Deficit)	(60,000.00)	(87,831.00)	(16,831.00)	(10,000.00)

**Golf Course (50)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Golf Operations	505,117.00	426,919.62	(78,197.38)	480,199.00
Golf Maintenance	24,748.00	21,302.00	(3,446.00)	20,736.00
Total Revenues	529,865.00	448,221.62	(81,643.38)	500,935.00
Expenses				
Golf Operations	228,848.00	217,635.23	(11,212.77)	227,977.00
Golf Maintenance	300,994.00	286,400.52	(14,593.48)	272,781.00
Total Expenses	529,842.00	504,035.75	(25,806.25)	500,758.00
Total Fund Revenues	529,865.00	448,221.62	(81,643.38)	500,935.00
Total Fund Expenses	529,842.00	504,035.75	(25,806.25)	500,758.00
Surplus (Deficit)	23.00	(55,814.13)	(55,837.13)	177.00

**Aquatics (51)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Pool	76,821.00	43,807.00	(33,014.00)	70,747.00
Swim Lessons	13,262.00	12,463.00		13,966.00
Splashpad	-	-	-	5,213.00
Total Revenues	90,083.00	56,270.00	(33,014.00)	89,926.00
Expenses				
Pool	54,846.00	43,341.00	(11,505.00)	50,042.00
Pool Maintenance	28,350.00	34,554.00	6,204.00	30,350.00
Swim Lessons	6,882.00	6,589.00	(293.00)	8,991.00
Swim Lessons	-	-	-	360.00
Total Expenses	90,078.00	84,484.00	(5,594.00)	89,743.00
Total Fund Revenues	90,083.00	56,270.00	(33,014.00)	89,926.00
Total Fund Expenses	90,078.00	84,484.00	(5,594.00)	89,743.00
Surplus (Deficit)	5.00	(28,214.00)	(27,420.00)	183.00

**Debt Service (60)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>594,000.00</u>	<u>595,000.00</u>	<u>1,000.00</u>	<u>602,000.00</u>
Total Revenues	594,000.00	595,000.00	1,000.00	602,000.00
Expenses				
Administration	<u>591,443.00</u>	<u>575,173.00</u>	<u>(16,270.00)</u>	<u>601,642.00</u>
Total Expenses	591,443.00	575,173.00	(16,270.00)	601,642.00
Total Fund Revenues	594,000.00	595,000.00	1,000.00	602,000.00
Total Fund Expenses	591,443.00	575,173.00	(16,270.00)	601,642.00
Surplus (Deficit)	2,557.00	19,827.00	17,270.00	358.00

**Capital Projects (70)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>490,000.00</u>	<u>491,500.00</u>	<u>1,500.00</u>	<u>538,000.00</u>
Total Revenues	490,000.00	491,500.00	1,500.00	538,000.00
Expenses				
Administration	<u>641,775.00</u>	<u>662,270.00</u>	<u>20,495.00</u>	<u>620,675.00</u>
Total Expenses	641,775.00	662,270.00	20,495.00	620,675.00
Total Fund Revenues	490,000.00	491,500.00	1,500.00	538,000.00
Total Fund Expenses	641,775.00	662,270.00	20,495.00	620,675.00
Surplus (Deficit)	(151,775.00)	(170,770.00)	(18,995.00)	(82,675.00)

**Action 2020 (71)**

<u>Department</u>	<u>2017 Approved Budget</u>	<u>2017 Projections</u>	<u>Diff</u>	<u>2018 Proposed Budget</u>
Revenues				
Administration	<u>6,462,500.00</u>	<u>7,942,538.67</u>	<u>1,480,038.67</u>	<u>7,172,500.00</u>
Total Revenues	6,462,500.00	7,942,538.67	1,480,038.67	7,172,500.00
Expenses				
Administration	<u>4,840,000.00</u>	<u>6,552,331.18</u>	<u>1,712,331.18</u>	<u>2,964,631.91</u>
Total Expenses	4,840,000.00	6,552,331.18	1,712,331.18	2,964,631.91
Total Fund Revenues	6,462,500.00	7,942,538.67	1,480,038.67	7,172,500.00
Total Fund Expenses	4,840,000.00	6,552,331.18	1,712,331.18	2,964,631.91
Surplus (Deficit)	1,622,500.00	1,390,207.49	(232,292.51)	4,207,868.09
Total Fund Revenues	11,351,611.00	12,561,580.29	(269,270.38)	12,609,758.00
Total Fund Expenses	10,150,474.00	11,574,409.83	(299,395.35)	8,446,553.91
Surplus (Deficit)	1,201,137.00	987,170.46	30,124.97	4,163,204.09

# SYCAMORE PARK DISTRICT

## Board of Commissioners

Date of Board Meeting: January 30, 2018

### STAFF RECOMMENDATION

**AGENDA ITEM: RESOLUTION 01-2018—A RESOLUTION TO INCLUDE CASH PAYMENTS RELATED TO HEALTH INSURANCE AS IMRF EARNINGS: Recommend Approval**

**BACKGROUND INFORMATION:** In July of 2017, the Board approved a change to the personnel policy that allowed for an employee to opt-out of health insurance coverage and receive a payment of approximately 50% of the premium in lieu of said coverage. The intent at that time was that this opt-out incentive would be reportable to IMRF. My inquiry to IMRF left me confident that it would be.

In December 2017, IMRF adopted a resolution that specifically gives employers the option to include certain cash payments made as an alternative to employer-provided health insurance as reportable earnings to IMRF. In order to include these payments, the Board must pass the attached form/resolution.

**FISCAL IMPACT:** When an employee opts out of insurance, they receive a payment of approximately 50% of the premium. In 2018, if an employee opts out, they will receive an additional \$191.51 per pay period. The District will have to pay their portion to IMRF, \$18.38 per pay period. The district will still save approximately \$4,120 per employee that chooses to opt-out.

**STAFF RECOMMENDATION:** Recommend approval of Resolution 01-2018.

**PREPARED BY:** Jacqueline Hienbuecher, Superintendent of Finance.

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**





# Suggested Resolution to Include Cash Payments Related to Health Insurance as IMRF Earnings

IMRF Form 6.75 (01/2018)

PLEASE ENTER Employer IMRF I.D. Number

### RESOLUTION

Number \_\_\_\_\_

**WHEREAS**, standard member earnings reportable to the Illinois Municipal Retirement Fund do not include the value of health insurance or cash payments in lieu of or related to healthcare benefits; and

**WHEREAS**, the governing body of an IMRF participating unit of government may elect to include in IMRF earnings cash payments in lieu of or related to healthcare benefits; and

**WHEREAS**, the \_\_\_\_\_ of the  
BOARD, COUNCIL, etc.

\_\_\_\_\_ is authorized to include  
EMPLOYER NAME  
cash payments made separately from salary and made in lieu of or related to healthcare benefits as earnings reportable to IMRF and it is desirable that it do so.

**NOW THEREFORE BE IT RESOLVED** that the \_\_\_\_\_ of the  
BOARD, COUNCIL, etc.

\_\_\_\_\_ does hereby elect to  
EMPLOYER NAME  
include as earnings reportable to IMRF cash payments made separately from salary and made in lieu of or related to healthcare benefits effective \_\_\_\_\_.  
EFFECTIVE DATE

**BE IT FURTHER RESOLVED** that \_\_\_\_\_ is authorized and directed  
CLERK OF SECRETARY OF THE BOARD  
to file a duly certified copy of this resolution with the Illinois Municipal Retirement Fund.

### CERTIFICATION

I, \_\_\_\_\_, the \_\_\_\_\_  
NAME CLERK OR SECRETARY  
of the \_\_\_\_\_ of the County of \_\_\_\_\_,  
EMPLOYER NAME COUNTY  
State of Illinois, do hereby certify that I am keeper of its books and records and that the foregoing is a true and correct copy of a resolution duly adopted by its \_\_\_\_\_ at a meeting duly convened  
GOVERNING BODY  
and held on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF CLERK OR SECRETARY OF THE BOARD

## SYCAMORE PARK DISTRICT

### Board of Commissioners

Date of Board Meeting: January 30, 2018

### STAFF RECOMMENDATION

**AGENDA ITEM: RESERVATION POLICY/TERMS/FEES for LEGACY CAMPUS/POOL/ SHLETTERS and CLUB HOUSE:**  
**Recommended Approval**

**BACKGROUND INFORMATION:** With the new facilities opening at Legacy Campus, facility reservation opportunities will grow with the addition of the Community Center and Splash Fountain. Staff identified an opportunity to review, align, and develop a comprehensive reservation policy, guidelines, terms, and conditions that will entail special contingencies for each facility; Club House, Community Center, Community Pool, Splash Fountain, and Shelters.

Staff felt that a “re-look” at fees/policies for our existing facilities is presented with the new facilities coming online. This was the opportune time to address and align the existing Cancellation and Reservation Deposit Policy.

To do this, staff worked on gathering a significant amount of information:

- Integration current district reservation policies, terms and conditions into a single document for review of overlap, inconsistencies, and development of terms and conditions/policies and fees.
- Research like park district and service fee structures, terms and conditions for Community Center and Splash Fountain rentals
  - Bartlett Park District, Carol Stream Park District, DeKalb Park District, Geneva Park District, Genoa Park District, St. Charles Park District, West Chicago Park District, CUSD #427 and CUSD #428.
- Review of park district ordinances

Attached is a comprehensive outline with our recommendations for:

- General terms and conditions
- Waiving of fees and security deposits

- Cancellation policy
- Conduct and prohibited items and actions
- Alcohol, smoking, food, and gambling policy
- Scope of Rental
- Facility availability, capacity, and rental inclusions
- Facility rental fees

**STAFF RECOMMENDATION:** PLEASE REFER TO THE ATTACHED DETAILS: Staff requests approval of those reservation policies, terms and conditions, and fees for the Club House, Community Center, Community Pool, Splash Fountain, and Shelters effective February 1, 2018.

**FISCAL IMPACT: The total cost is as follows:** Pending Board final approval of the 2018 Budget, with the new proposed reservation fee model, the Community Center is projected to generate \$9,800 in gross rental revenue and Splash Fountain is projected to generate \$1,685 in gross revenue in 2018. We believe these are conservative figures and will have a better hold on rental revenue potential after the first fiscal year.

**PREPARED BY:** Meghan Jourden-Messerich, Superintendent of Recreation, Kirk Lundbeck, Superintendent of Golf, Sarah Rex, Recreation and Marketing Supervisor, Melissa Dobberstein, Concession Manager, and Jeanette Freeman, Office Manager

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**



## Sycamore Park District Reservation Policies

The Sycamore Park District recognizes the need to market Park District facilities to the public. The District also recognizes the benefits of working cooperatively with local groups, organizations, and agencies to assist the Park District in this effort.

No group or individual may use a District building without scheduling said building either in person or in writing with designated District personnel, signing a completed reservation agreement and submitting all associated fees. Sycamore Park District sponsored activities have first priority in all facilities.

### GENERAL

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All reservations are taken on a first come/first serve basis.

Filing a request does not constitute approval of the facility rental, nor time requested. Once a rental request is made, please allow up to 4 business days for the scheduling supervisor to review request and contact renter with approval/denial of request. Approval/Denial of a request is based on park policy, park district or city ordinance, nature of the rental request and facility/staff availability. The Sycamore Park District reserves the right to reject any request for reservation of its facilities.

Upon receiving the rental agreement, the renter will have 4 business days to read, sign and return it along with associated fees to confirm reservations.

No rentals are considered confirmed until the proper forms have been completed in their entirety, and associated fees are paid in full.

One must be at least twenty-one years old to rent a District facility and remain present at the facility for the duration of the rental. The renting individual is responsible for the actions of all event attendees, including supervision of minors.

All associated fees must be paid in full:

<u>SHELTERS</u>	at the time of booking.
<u>SPLSH FNTN</u>	at the time of booking.
<u>COMM POOL</u>	at the time of booking.
<u>CLUBHOUSE</u>	30 days prior to the event date.
<u>COMM CNTR</u>	30 days prior to the event date.
	Approval from Sycamore Park District management is required for any delayed payment.

The District will assume no responsibility for any property left in the buildings by the renter, caterer or other service provider.

Upon conclusion of a rental, the facility must be returned to the condition and setup as it was found. Park District staff will only remove filled garbage can liners.

All rentals are overseen by Park District staff. Staff will set up tables and chairs, but is not on duty to assist with rental activities or additional setup. They are empowered to restrict the rental group's misuse of the facility and violations of the rental agreement before, during and after the rental time. It is the responsibility of the renter to notify guests of the duties and authority of the staff representative and assist them in performing their supervisory and enforcement responsibilities.

All rental attendees are expected to cooperate with the Park District staff representative and recognize their authority.

The District may, at its discretion, supply additional personnel support to attend functions that take place at District facilities. The renter will assume this expense.

Changes to the rental agreement requested within 48 hours of the rental are not guaranteed.

**SHELTERS** Dogs must be leashed at all times and owner are responsible for cleaning up after their pet.

Park District staff will post Private Rental Notice at entrance of generally public facilities on day(s) a rental is scheduled.

**SPLSH FTN** Park District staff will post Private Rental Notice at entrance of generally public facilities on day(s) a rental is scheduled.

## **WAIVED FEES**

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Waiver or reduction of facility rental and general admission fees may be granted to the following upon authorization by the applicable department head:

- Groups that currently partner with the District by means of an intergovernmental agreement, memorandum of understanding, letter of intent, etc.
- Local Sycamore governmental entities

## **SECURITY DEPOSIT**

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Upon the conclusion of a rental the District may charge additional fees based on the criteria listed below. Renters must provide a valid credit card and email to be kept on file. The renter will be notified by email in advance of their card being charged within seven days following the rental. Alternately, a renter may choose to make a \$100 cash deposit

which will be refunded following the event (the renter is subject to additional charges beyond the \$100).

- Damage to District property or grounds
- Renter or event attendees staying passed the agreed upon rental time
- Personal property or decoration are left onsite
- Rental space is not returned to the condition prior to event and additional staff time and/or resources are needed to do so.
- Event exceeds maximum expected attendance
- Renter conducts activities other than what is specified in the rental agreement
- Renter violates any rental policies or park district ordinances
- Fire alarms activated on account of the renter or event attendee (renter is responsible for all costs incurred to reset the system)

## CANCELATIONS

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### SHELTERS

Cancelations made within 30 days of the rental date, will not be refunded. If a renter does not show up for agreed upon rental, no fees will be refunded or transferred.

### SPLSH FTN

Cancelations made less than 7 days prior to rental date will receive a 50% refund of the reservation fee. If a renter does not show up for agreed upon rental, no fees will be refunded or transferred. In case of severe weather, the splashpad will close as for the safety of our guests is more important. If the Park District cancels the rental due to severe weather or operational issues, the rental may be rescheduled, or a full refund issued.

### COMM POOL

Cancelations made less than 7 days prior to rental date will receive a 50% refund of the reservation fee. If a renter does not show up for agreed upon rental, no fees will be refunded or transferred. In case of severe weather, the splashpad will close as for the safety of our guests is more important. If the Park District cancels the rental due to severe weather or operational issues, the rental may be rescheduled, or a full refund issued.

### CLUB HOUSE

Cancelations made between 15 and 30 days prior to rental date will receive a 50% refund of the reservation fee. Cancelations made less than 15 days prior to the rental date will not be refunded. If a renter does not show up for agreed upon rental, no fees will be refunded or transferred.

### COMM CNTR

Cancelations made between 15 and 30 days prior to rental date will receive a 50% refund of the reservation fee. Cancelations made less than 15 days prior to the rental date will not be refunded. If a renter does not show up for agreed upon rental, no fees will be refunded or transferred.

## CONDUCT

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All functions conducted in District buildings must be in accordance with District and facility ordinances, rules and etiquette standards and not in violation of Board policy.

A reservation agreement may be revoked at any time due to the misconduct of individuals in the group or for misuse of the property. Future reservation requests may be denied to these groups.

Children must be under adult (ages 21+) supervision at all times and kept from wandering or playing in nearby facilities where they may not be permitted such as the golf course, streams or rivers, parking lots and roadways, public areas being used by others, etc.

Music must be kept at a reasonable volume. Staff may request the volume to be turned down if deemed necessary.

Use of District amenities, property and facilities for anything other than their intended use is prohibited.

## ALCOHOL

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### SHELTERS

Renters and event attendees may not bring alcoholic beverages onto park district property unless an alcohol permit has been obtained. A permit may be obtained through the Park District at the time of your reservation and no later than one week prior to your rental date. A permit is not valid without the proper proof of insurance and payment of the \$50 permit fee. No alcohol permits will be issued on the day of your rental. Police will check each picnic for alcohol permits.

### SPLSH FNTN

Alcohol is prohibited at Splash Fountain as well as all facilities/grounds of the Legacy Campus.

### COMM POOL

Alcohol is prohibited at the Community Pool.

### CLUBHOUSE

No outside alcohol is permitted during rental of the Clubhouse.

Permitted in the Clubhouse and on the deck only. Alcohol may be purchased as a cash bar or with a pre-arranged tab.

Alcohol sales begin at 10am, Monday-Sunday. All alcohol sales conclude at 10pm, Sunday thru Thursday and 12am Friday and Saturday.

### COMM CNTR

Alcohol is prohibited at all facilities and grounds of the Legacy Campus.

## **SMOKING**

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<u>SPLSH FNTN</u>	Legacy Campus, including all buildings, grounds and parking lots, is a smoke free environment. Smoking is prohibited at Splash Fountain and all surrounding exterior spaces.
<u>COMM POOL</u>	Smoking is prohibited in all Park District facilities as well as within 15 feet of any entrance, window or deck. All tobacco waste must be discarded in appropriate receptacles.
<u>CLUB HOUSE</u>	Smoking is prohibited in all Park District facilities as well as within 15 feet of any entrance, window or deck. All tobacco waste must be discarded in appropriate receptacles.
<u>COMM CNTR</u>	The Legacy Campus, including all buildings, grounds and parking lots, is a smoke free environment. Smoking is prohibited in the Community Center and all surrounding exterior spaces.

## **FOOD**

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<u>SPLSH FNTN</u>	Food is prohibited inside the Splash Fountain fence.
<u>COMM POOL</u>	Pool concessions are not open during pool rentals unless requested. Renters may bring in their own food.  Food is prohibited on the pool deck.
<u>CLUB HOUSE</u>	Outside catering is allowed but there is no access to the Park District kitchen, or equipment.
<u>COMM CNTR</u>	Food may be brought in for a rental, however renters or caterers will only have access to the room under contract for food preparation and service. Food is prohibited inside the Splash Fountain perimeter fence.

## **SCOPE OF RENTAL**

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Renters are in violation of the rental agreement when arriving before or staying after the time agreed upon in the reservation agreement. The timeframe disclosed in the agreement must account for setup and clean up time. A request to extend reservation time, must be arranged with the rental coordinator for that facility prior to scheduled use and may incur additional fees.



Supplies (food, decorations, balloons, etc.) may not be delivered to the site in advance of the rental date or agreed upon start time of the rental unless specific permission has been granted in writing by the Park District.

A rental agreement only grants renters exclusive access to the designated room or facility. Adjacent amenities, restrooms, areas, rooms will remain open to the public and/or in use by the District or other renters.

Exceptional services, activities or needs must be disclosed at the time of reservation. Some requests will be subject to approval of a special use permit by the Executive Director. Examples include:

- Live music
- Extended rental time beyond the designated times offered

SPLSH FNTN Water features are on a timer based on the time specified for your rental agreement. Payment and confirmation of your event's time frame must be made at least 48 hours prior to rental.

## **PROHIBITED ITEMS AND ACTIONS**

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The following are prohibited at all rentals:

- Sale of food items
- Sale of any article or thing including taking up a collections, solicitation or contributions of money towards anything of value.
- other items without park district approval
- When decorating, tape, Command™ hooks, glitter, nails, tacks and putty are prohibited
- Decorations that hang from structures in the room or lights
- Glass beverage containers
- Sidewalk chalk
- Fog machines
- Livestock or petting zoos
- Open flames or any other fire built outside of designated areas (birthday cake candles and sternos are permitted)
- Helium tanks

COMM CNRT Food is prohibited in the gym without the Park District's written Permission.

## **GAMBLING**

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Gambling on Park District property is prohibited.

Availability		Capacity	
Community Center	Monday-Friday: 6am-9pm, Saturday: 8am-6pm, Sunday: 10am -5pm. (Extended hour rentals available for an additional fee.) Rentals are not available: New Year's Day, Easter, Memorial Day, Independence Day, Labor Day, Thanksgiving, Christmas Eve, Christmas Day, and New Year's Eve.	Multipurpose Room A	TBD
		Multipurpose Room B	TBD
		Multipurpose Room AB	TBD
		Multipurpose Room C	TBD
		Patio	
		Gymnasium	TBD
Club House	May-September 5pm-12am March, April and October 2pm-12am November-February 8-12am		110
Shelters	April through mid-October	Good Tymes Shelter	Up to 50
		Main South Shelter	Up to 120
		Lions Shelter	Up to 50
		WPA Main Shelter	Up to 50
Community Pool	Saturday and Sundays between 5:30pm-10pm during regularly scheduled season. Minimum rental time: 2 hours		300
Splash Fountain	Saturdays 6pm-8pm and Sunday 5pm-7pm during regularly scheduled season. Minimum rental time: 2 hours		209

### Fee & Payment

#### Rental Fee Definition:

- Resident/Non-Profit: In District Individuals, Organizations, Businesses, Non-profit Organizations, Service Clubs, Churches. Non-profit groups must provide copy of 501-c 3 to receive non-profit rate.
- Non-Resident/Commercial: Out of District Individuals, Organizations, Businesses
- Sycamore Government: Sycamore City, Chamber, Library, School Dist., etc.

Credit card kept on file in place of separate damage deposit payment/check

The Park District reserves the right to modify rental fees if deemed necessary based on the size or scope of the rental request.

Community Center	Multipurpose Room A	R NR \$45 \$68	Rental includes tables, chairs and set-up/take down. Fee is per hour.
	Multipurpose Room B	R NR \$45 \$68	Rental includes tables, chairs and set-up/take down. Fee is per hour.
	Multipurpose Room AB	R NR \$90 \$135	Rental includes tables, chairs and set-up/take down. Fee is per hour.
	Multipurpose Room C	R NR \$45 \$68	Rental includes tables, chairs and set-up/take down. Fee is per hour.
	Back Patio	R NR \$15 \$23	Rental includes private use of patio. Fee is per hour.
	Gymnasium	R NR Full Gym: \$120 \$180	A full gym rental includes two (2) regulation size basketball courts. A full

		Full Ct.: \$60 \$90 Half Ct.: \$30 \$45	court rental includes one (1) regulation size basketball court with 6 basketball hoops. A half gym rental includes 3 basketball hoops. Fee is per hour.
	Extended Hours	\$25 per hour	An additional fee will be charged per hour for rentals exceeding scheduled Community Center building hours.
	Activity Leader	\$15 per hour	Let the park district help coordinate and lead your rental activities. Contact the Recreation Specialist to discuss your needs. Fee is per hour.
Clubhouse	First Hour	\$75	Paid in full no later than 30 days prior to rental date.
	Each Additional Hour	\$50	
	Setup Fee	\$25-\$150	An appropriate fee will be determined based on the arrangements made.
	Clean Up Fee	\$50	The Park District can take care of the following cleanup items that would normally be a requirement of the renter. If clean-up needs are beyond this scope, additional charges may apply. <ul style="list-style-type: none"> <li>- Remove table place settings, decorations and covers</li> <li>- Take down decorations</li> <li>- Remove outdoor directional signs</li> </ul>
Shelters	1-50 People	\$50	Paid at time of signing rental agreement
	Additional Person Rate (51+)	\$1 per person	
	Port-a-let	\$ varies	The purchase of additional port-a-lets is required for groups over 125
Community Pool	1-50 People Hourly Rate	\$130	Paid in full at time of signing rental agreement
	Additional Person Rate (51+)	\$2 per person	Due day of rental upon entry into the facility
Splash Fountain	Hourly Rate	\$75	Paid in full at time of signing rental agreement
	Activity Leader	\$15	Paid in full 7 days prior to scheduled rental date

**SYCAMORE PARK DISTRICT****Board of Commissioners****Date of Board Meeting: January 30, 2018****STAFF RECOMMENDATION****AGENDA ITEM: COMMUNITY CENTER TRACK RULES and GYM RULES: Recommend Approval**

**BACKGROUND INFORMATION:** As staff moves forward with the development of Community Center amenities and services; development of explicit and understood regulations and principles governing conduct within an activity or space is needed to communicate, control, and ensure safe use for the District and its users.

The attached rules for Track and Gym use were developed using rule recommendations provided by the District's Risk Management Agency, PDRMA, and match the membership and access control procedures approved by the Board December 2017.

**FISCAL IMPACT:** None.

**STAFF RECOMMENDATION:** PLEASE REFER TO THE ATTACHED DETAILS: Staff requests approval of Community Center Track and Gym Rules.

**PREPARED BY:** Meghan Jourden-Messerich, Superintendent of Recreation

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**

## **Track Rules**

Minimum age is 10 years old; Children age 10-11 must be accompanied by individual age 16+ on the track.

Track payment must be made, or membership/pass card scanned at the Service Desk prior to use of Track. Sign the track log and pick up a colored track wristband. Return your wristband to the Service Desk before you leave.

In the interest of safety for track participants and children/infants, baby carriers and strollers are not allowed on the track.

Proper attire, including shorts/pants, shirt, and walking/running shoes must be worn at all times. Street shoes, roller shoes, and Heelys are not permitted.

Food, beverages, or chewing gum are not permitted on the track. Bottled water only is allowed.

Spitting on the track and in drinking fountains is not permitted.

For safety, walkers/runners should stay posted in the designated lanes only.

Walk/jog/run in groups no more than 2 people wide.

Slower traffic keeps to the inside lane.

Talking on the phone and texting is prohibited while walking/jogging/running on the track.

No fitness equipment is permitted on the track unless under the supervision of a Pathway Fitness staff member.

Small hand and ankle weights are permitted from home. The Park District does not provide this equipment.

Track directions change on a daily basis and should be followed as posted.

No spectators allowed on the track.

Sled Hill users must abide by all Track Rules when using the Sled Hill accessible entrance.

Legacy Campus and facilities are smoke free. No tobacco products permitted.

The Sycamore Park District is not responsible for lost or stolen items.

Fees and rules are subject to change.

Failure to adhere to any policies may result in loss of privileges.

The Sycamore Park District reserves the right to change Track times due to programs, holidays, cleaning, etc.

## **Gym Rules**

Children 9 and under must be directly supervised by an individual 16 and older.

Open Gym payment must be made, or membership/pass card scanned at the Service Desk prior to participating.

Gym shoes must be worn on the court. Only non-marking rubber soled shoes that are clean and dry are allowed. Street shoes, roller shoes, and Heelys are not permitted.

Proper attire, including shorts/pants and shirt must be worn at all times.

Food, beverages, or chewing gum are not permitted in the gymnasium. Bottled water only is allowed.

Spitting on the gym floor and in drinking fountains is not permitted.

Foul or abusive language, attempted confrontation or physical confrontation are not permitted and will result in immediate dismissal from the facility.

No Dunking or hanging on rims.

Unauthorized by the park district instruction or teaching of private lessons, and conducting team practices is not permitted.

Legacy Campus and facilities are smoke free. No tobacco products permitted.

Fees and rules are subject to change.

Failure to adhere to any policies may result in loss of privileges.

The Sycamore Park District is not responsible for lost or stolen items.

The Sycamore Park District reserves the right to authorize the consumption of food or beverages in the gym for special events/programs.

The Sycamore Park District reserves the right to cancel and/or change Open Gym times due to programs, holidays, camps, etc.

**SYCAMORE PARK DISTRICT****Board of Commissioners****Date of Board Meeting: January 30, 2018****STAFF RECOMMENDATION****AGENDA ITEM: PATHWAY FITNESS RULES: Recommend Approval**

**BACKGROUND INFORMATION:** As staff moves forward with the development of Community Center amenities and services; development of explicit and understood regulations and principles governing conduct and use of Pathway Fitness is needed to communicate, control, and ensure safe use for the District and users.

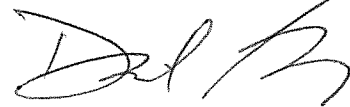
The attached rules for Pathway Fitness were developed in accordance with recommendation and approval by the District's Risk Management Agency, PDRMA. Rules also match membership and access control procedures approved by the board, December 2017.

**FISCAL IMPACT:** None

**STAFF RECOMMENDATION:** PLEASE REFER TO THE ATTACHED DETAILS: Staff requests approval of Pathway Fitness Rules.

**PREPARED BY:** Meghan Jourden-Messerich, Superintendent of Recreation

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**



## **Pathway Fitness Rules**

The fitness room is only to be used by individuals with approved admittance.

Pathway Fitness Daily Use Fee payment must be made at the Customer Service Desk prior to use of the fitness room.

Issued park district Pathway Fitness identification card is only permitted for use by the individual of which the membership/pass is registered too.

**Pathway Fitness Pass Holders and Daily Fee Users** are only permitted to use the fitness room and track during designated Community Center regularly scheduled building hours. Open Gym is available during regularly scheduled Community Center building hours as scheduled by the park district.

**Pathway Fitness Members** have 24-hour access to fitness room and track only. Open Gym is available during regularly scheduled Community Center building hours as scheduled by the park district.

Individuals under the age of 18 Years Old are not permitted in the Community Center past the designated regularly scheduled building hours.

Individuals age 14-15 Years Old must have successfully completed the Pathway Fitness Weight Training course prior to purchase of Pathway Fitness Pass, Pre-pay Card, or Daily Fee.

Admittance:

- Permitted users of Pathway Fitness must scan their park district issued identification card at Pathway Fitness entrance prior to use of the fitness room.
- Pathway Fitness Members with 24-hour access must scan their park district issued identification card at the Community Center Main Entrance and Pathway Fitness entrance prior to use of membership amenities.

For the safety of all users of Pathway Fitness, holding Pathway Fitness entrance door open or, for 24-hour members, Community Center main entrance door open, for others is not permitted. All users must scan their park district issued identification card to gain access into the Community Center/Pathway Fitness.

Unspecified Park District intended use of the 24-hour Community Center amenities is not permitted. Loitering, sleeping, etc. in the Community Center is not permitted.

Showers in restrooms are for the intended use by Pathway Fitness and Splash Fountain patrons only.

Participants exercise at their own risk. Persons using the equipment are responsible for their own safety.

For your safety, do not work out alone. It is strongly encouraged a minimum of two approved Pathway Fitness users are in the facility when working out.

Leave personal belongings in vehicle or place in an open storage cubical in the Recovery Area.

Gym bags, book bags, purses, fanny backs, sweatshirts, jackets, etc. should not be left lying on the floor.

Personal items will not be held at the Customer Service Desk.

The Sycamore Park District is not responsible for lost or stolen property.

Appropriate attire is required: shirt that fully covers the upper body, shorts finger-tip length or longer; socks and athletic shoes. Clothing must be for exercise purposes.

Marking soles and open toed shoes are not permitted.

Observe proper personal hygiene by showering regularly, wearing clean clothing, and using deodorant.

Only personal entertainment listening devices with headphones are acceptable.

Silence mobile phones. If you need to make or take a phone call or respond to or send a text, please step outside of the fitness room.

Televisions are to remain on the station posted with the volume off.

Food, beverages, and chewing gum are not permitted in Pathway Fitness. Bottled water with a sealed closure only is permitted.

Legacy Campus and facilities are smoke free. No tobacco products permitted.

Spitting on the floors, walls, or in the water fountains is not permitted.

Time is limited to 30 minutes on all cardiovascular equipment when someone is waiting.

Compliance with free weights includes the following:

- Safety bars on the Smith Machine and Squat Rack must be used at all times
- Set the safety bar about one inch lower than your lowest movement with the bar
- Collars must be used at all times to secure weights on bars
- Do not lean weight plates against equipment standards and machines
- Remove plates from bars and return plates and dumbbells to proper storage areas after use
- Do not drop dumbbells and weight plates on floor

Respect for equipment, facilities, staff and fellow Pathway Fitness users must always be demonstrated.

Respect others by using courteous and appropriate behavior. Profanity is not allowed.

Wipe equipment down after use. Antibacterial wipes are available in the fitness room.

Users unfamiliar with the operation of the exercise machines should seek assistance from park district staff.

Report any injury, broken or damages equipment to the Customer Service staff.

Medical check-up and approval by personal physician before participation in any physical activity is highly recommended especially for persons with any potentially limiting physical condition (pregnancy, back or heart problems, diabetes, etc.).

Lost membership identification cards must be replaced for a fee at the Customer Service Desk.

Fees and rules are subject to change.

The Sycamore Park District reserves the right to change Pathway Fitness operation hours due to holidays, cleaning, maintenance, etc.

Failure to adhere to any policies may result in loss of privileges.

**LICENSE/MAINTENANCE AGREEMENT  
Between CUSD#427 and Sycamore Park District  
For Walkway**

This License/Maintenance Agreement for Walkway (“Agreement”) is made this \_\_\_\_\_ day of \_\_\_\_\_, 2018 between Community Unit School District #427 (“CUSD#427”), and Sycamore Park District (“Park District”).

WHEREAS, the CUSD#427, is the owner of certain real estate (“CUSD#427 Parcel”) depicted on the Drawing attached hereto as Exhibit “A”, made a part hereof, and commonly known as the Middle School Site, Sycamore, IL; and

WHEREAS, the Park District wishes to establish, install, and maintain a pedestrian walkway and bike path (“Walkway”) for the use and benefit of the general public over the CUSD#427 Parcel in order to facilitate pedestrian and bicycle access along the extended Great Western trail to the west, and connecting to existing trail that continues westward from the middle school; and

WHEREAS, this extension by the Park District will create additional safe routes to school; and

WHEREAS, the CUSD#427 is willing to allow the Park District to construct said Walkway across the CUSD#427 Parcel to Illinois Department of Transportation (IDOT) and Federal Highway Administration (FHWA) specifications; and

WHEREAS the CUSD#427 will, thereafter, assume the responsibility for maintenance of the portion of said walkway that parallels Main Street/State Route 23; and

WHEREAS, the Park District will, thereafter, assume the responsibility for the maintenance of the portion of said walkway that runs roughly east/west and extends from Main Street/State Route 23 to Brickville Road.

NOW, THEREFORE, in consideration of the foregoing and other good and valuable consideration, the nature and sufficiency of which is hereby acknowledged, the following license is hereby declared and established, and maintenance obligations are set forth as follows.

**1. License Granted.** The CUSD#427 hereby grants to the Park District a revocable license to enter onto Park District Property for the purpose of constructing a walkway across the CUSD#427 Property as depicted on the attached Exhibit A. The CUSD#427 agrees to cause said Walkway to be constructed to IDOT and FHWA specifications for walks and to cause said work to be done in an efficient and workmanlike manner causing as little disruption to CUSD#427 property as reasonably possible. Upon completion of construction, the Park District agrees to restore the surface of the ground next to the walkway with grass (seed or sod) and to minimize areas of compaction to the greatest extent possible. The parties acknowledge and declare that the purpose of the Walkway is to facilitate access for the benefit of the general public across the CUSD#427 parcel to connect other trail segments, and assist with the eventual extension of the Great Western Trail. Upon the completion of the walkway by the Park District, the walkway will become the property of the Park District and be maintained by the Park District and CUSD#427, as defined earlier in this document. All costs associated with the construction shall be borne by the Park District unless the CUSD#427 wishes to contribute to that portion for which the Park District is responsible.

**PAGE 2**  
**LICENSE/MAINTENANCE AGREEMENT**  
**Between CUSD#427 and Sycamore Park District**  
**For Walkway**

**2. Responsibility for Repairs and Care to Walkway.** The Park District agrees that it will maintain and repair the walkway as being under its jurisdiction and control on an ongoing basis. The CUSD#427 agrees that it will maintain and repair the walkway as being under its jurisdiction and control on an ongoing basis. This responsibility will not, however, require the CUSD#427 and the Park District to replace the portion of trail under the other's jurisdiction, due to cracking, settling, freezing and thawing, the walkway becomes unsafe for pedestrians to use and requires replacement.

**3. Right to Remove Walkway.** The CUSD#427 acknowledges and agrees that the Park District, IDOT, and the FHWA shall have the right to remove the walkway constructed pursuant to this agreement at any time and shall not have the obligation to replace the same. Further, CUSD#427 recognizes that by the USE of funds from grant sources for the construction of this trail there are restrictions as to the removal of this trail, and the CUSD#427 will abide by those restrictions.

**4. Entire Agreement.** This Agreement constitutes the entire agreement between the parties, and any prior understanding or representation of any kind preceding the date of this Agreement shall not be binding upon any party except to the extent incorporated into this Agreement.

**5. Modification of this Agreement.** Any modification of this Agreement shall be binding only if evidenced in writing signed by each party or an authorized representative of each party.

**6. Attorney's Fees.** In the event of any controversy, claim, or dispute to this Agreement or its breach, the prevailing party shall be entitled to recover reasonable expenses, attorney's fees, and costs.

**7. Partial Invalidity.** The invalidity of any covenant, restriction, condition, limitation or any other provisions of this Easement, or of any part of the same, shall not impair or affect in any manner the validity, enforceability or effect the remainder of this Agreement.

**8. Indemnity during Construction of Walkway.** The CUSD#427 will indemnify and save harmless the Park District and its agents, employees, successors and assigns (collectively, the "Indemnified Parties") from any injury to persons or loss or damage to personal or real property which said Indemnified Parties may suffer, incur or sustain arising proximately from the actions of the City or its agents during the performance of work under this Agreement.

**9. Default and Remedy.**

9.1. In General. Except as specifically provided otherwise in this Agreement, in the event of breach or defaulting of this Agreement, or any of its terms and provisions, the defaulting party, upon written notice from the other party, shall proceed immediately to cure or remedy such breach or default, and, in any event, cure such breach or default within thirty (30) days after receipt of such notice. In case such action is not taken or not diligently pursued within thirty (30) days, the aggrieved party may institute such proceedings as may be necessary or desirable in its opinion to cure and remedy such default or breach, including, but not limited to, proceedings to compel specific performance of its obligations. The prevailing party from any litigation commenced to enforce any provision of this Agreement shall be entitled to receive from the losing party the prevailing party's reasonable attorney's fees and costs of suit.

**PAGE 3**  
**LICENSE/MAINTENANCE AGREEMENT**  
**Between CUSD#427 and Sycamore Park District**  
**For Walkway**

9.2. No Waiver by Delay. The decision of the party to pursue one remedy shall not act as a bar to its pursuance of other legal remedies. Any delay by either party in instituting any such actions or proceedings shall not operate as a waiver of such rights; neither shall waiver of any specific default waive any other specific defaults except as stated in writing by the non-defaulting party.

**10. Term of License Agreement.** It is understood by CUSD#427 and the Park District that they enter into this LICENSE/MAINTENANCE AGREEMENT for a term of 50 years from the date of execution. At the conclusion of the 50 years, the CUSD#427 and the Park District agree that this LICENSE/MAINTENANCE AGREEMENT shall automatically renew itself in 5-year increments. As the first 50 years comes to an end, and/or with each subsequent 5-year term coming to an end, the CUSD#427 and the Park District agree that 90 days-notice must be given, prior to the end of the term, that it desires not to allow the LICENSE/MAINTENANCE AGREEMENT to continue.

THE CUSD#427:

By: \_\_\_\_\_  
School Board President, Jim Dombek

\_\_\_\_\_  
Chief Financial Officer, Nicole Stuckert

{seal}

DATE: \_\_\_\_\_

THE SYCAMORE PARK DISTRICT:

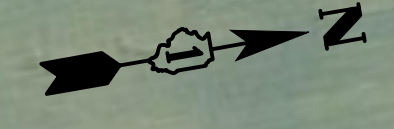
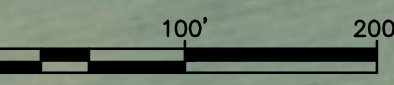
By: \_\_\_\_\_  
Board of Commissioners President, Ted Strack

\_\_\_\_\_  
Executive Director, Daniel Gible

{seal}

DATE: \_\_\_\_\_



  
  
**LEGEND**  
 - - - - - TEMPORARY CONSTRUCTION EASEMENT  
 \_\_\_\_\_ PERMANENT EASEMENT



USER NAME = akustusch  
 PLOT SCALE = \$SCALE\$  
 PLOT DATE = 1/23/2018

DESIGNED — AK  
 DRAWN — RT  
 CHECKED — JM  
 DATE — 08/04/17

REVISED — \_\_\_  
 REVISED — \_\_\_  
 REVISED — \_\_\_  
 REVISED — \_\_\_

**STATE OF ILLINOIS**  
**DEPARTMENT OF TRANSPORTATION**

**EXHIBIT A**  
**MULTI-USE TRAIL EASEMENTS**  
 SCALE: 1"=100'    SHEET NO. 1 OF 1 SHEETS

F.A.U. RTE.	SECTION	COUNTY	TOTAL SHEETS	SHEET NO.
-	15-P4005-00-BT	DEKALB	1	1
FED. ROAD DIST. NO. -		ILLINOIS FED. AID PROJECT		

# SYCAMORE PARK DISTRICT

## Board of Commissioners

Date of Board Meeting: January 30, 2018

### STAFF RECOMMENDATION

#### **AGENDA ITEM: TAX ABATEMENT: ALTERNATE REVENUE BONDS 2017A ORDINANCE 01-2018: Recommend Approval**

**BACKGROUND INFORMATION:** In April of 2017, the Sycamore Park District issued \$7,130,000 in Alternate Revenue G.O. Bonds in order to fund the Action 2020 projects. The intent of this type of bond is that “alternate revenues”, not levied taxes, are to be used to repay this debt. A portion of the increase in the tax rate approved through the referendum will be used to repay the debt.

The county has record of all bonds issued by the District. They use this information to assist in determining the tax levy amount for debt repayment. Since taxes are not used to repay this Alternate Bond, the District has to formally communicate to the county to abate the taxes for this specific issuance. The ordinance is the appropriate form of communication necessary to do this.

**FISCAL IMPACT:** The amount payable for this bond in 2018 is \$282,075. This and the abatement are already in the 2018 FY budget.

**STAFF RECOMMENDATION:** Recommend approval of Ordinance 01-2018.

**PREPARED BY:** Jacqueline Hienbuecher, Superintendent of Finance.

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**



MINUTES of a regular public meeting of the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois, held at 435 Airport Road, Sycamore, IL in said Park District at 6:00 o'clock P.M., on the 30<sup>th</sup> day of January, 2018.

\* \* \*

The President called the meeting to order and directed the Secretary to call the roll.

Upon the roll being called, \_\_\_\_\_, the President, and the following Park Commissioners were physically present at said location: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

The following Park Commissioners were allowed by a majority of the members of the Board of Park Commissioners in accordance with and to the extent allowed by rules adopted by the Board of Park Commissioners to attend the meeting by video or audio conference: \_\_\_\_\_

\_\_\_\_\_

No Park Commissioner was not permitted to attend the meeting by video or audio conference.

The following Park Commissioners were absent and did not participate in the meeting in any manner or to any extent whatsoever: \_\_\_\_\_

\_\_\_\_\_

The President announced that the Board of Park Commissioners would consider the adoption of an ordinance abating the tax levied for the year 2017 to pay the principal of and interest on the District's outstanding alternate bonds.

Whereupon Park Commissioner \_\_\_\_\_ presented and the Secretary read by title an ordinance as follows, a copy of which was provided to each Park Commissioner prior to said meeting and to everyone in attendance at said meeting who requested a copy:

**ANNUAL ABATEMENT ORDINANCE****ORDINANCE NO. 01-2018**

ORDINANCE abating the tax hereto levied for the year 2017 to pay the principal of and interest on General Obligation Park Bonds (Alternate Revenue Source), Series 2017A, of the Sycamore Park District, DeKalb County, Illinois.

WHEREAS the Board of Park Commissioners (the “*Board*”) of the Sycamore Park District, DeKalb County, Illinois (the “*District*”), by Ordinance Number 05-2017, adopted on the 25th day of April, 2017 (the “*Ordinance*”), did provide for the issue of \$7,130,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2017A (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

WHEREAS the District hereby determines that the Pledged Revenues (as defined in the Ordinance) are or are expected to be available to pay the principal of and interest on the Bonds when due in the next succeeding bond year so as to enable the abatement of the Pledged Taxes (as defined in the Ordinance) levied for the same; and

WHEREAS it is necessary and in the best interests of the District that the tax heretofore levied for the year 2017 to pay the principal of and interest on the Bonds be abated;

NOW THEREFORE Be It Ordained by the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois, as follows:

*Section 1. Incorporation of Preambles.* The Board hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and does incorporate them into this Ordinance by this reference.

*Section 2. Abatement of Tax.* The tax heretofore levied for the year 2017 in the Ordinance is hereby abated in its entirety.

*Section 3. Filing of Ordinance.* Forthwith upon the adoption of this Ordinance, the Secretary of the Board shall file a certified copy hereof with the County Clerk of The County of

DeKalb, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2017 in accordance with the provisions hereof.

*Section 4. Effective Date.* All ordinances, resolutions or parts thereof in conflict herewith be and the same are hereby repealed and this Ordinance shall be in full force and effect forthwith upon its adoption.

Approved \_\_\_\_\_, 20\_\_.

---

President, Board of Park Commissioners

ATTEST:

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Secretary, Board of Park Commissioners

Park Commissioner \_\_\_\_\_ moved and Park Commissioner \_\_\_\_\_ seconded the motion that said ordinance as presented and read by title be adopted.

After a full and complete discussion thereof, the President directed that the roll be called for a vote upon the motion to adopt the ordinance.

Upon the roll being called, the following Park Commissioners voted AYE: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

and the following Park Commissioners voted NAY: \_\_\_\_\_

Whereupon the President declared the motion carried and the ordinance adopted, and henceforth did approve and sign the same in open meeting and did direct the Secretary to record the same in full in the records of the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois, which was done.

Other business not pertinent to the adoption of said ordinance was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

\_\_\_\_\_  
Secretary, Board of Park Commissioners

STATE OF ILLINOIS        )  
   ) SS  
 COUNTY OF DEKALB        )

**CERTIFICATION OF ORDINANCE AND 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 I am the keeper of the books, records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 30th day of January, 2018, insofar as same relates to the adoption of Ordinance No. 01-2018 entitled:

ORDINANCE abating the tax hereto levied for the year 2017 to pay the principal of and interest on General Obligation Park Bonds (Alternate Revenue Source), Series 2017A, of the Sycamore Park District, DeKalb County, Illinois.

a true, correct and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said ordinance were taken 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 an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 48 hour period proceeding said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, that said meeting was called and held in strict accordance with the provisions of the Park District Code of the State of Illinois, as amended, the Open Meetings Act of the State of Illinois, as amended, and the Local Government Debt Reform Act of the State of Illinois, as amended, and that the Board has complied with all of the applicable provisions of said Code and said Acts and its procedural rules in the adoption of said ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

---

Secretary, Board of Park Commissioners

(SEAL)

[Attach Exhibit A]

STATE OF ILLINOIS        )  
   ) SS  
 COUNTY OF DEKALB        )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of DeKalb, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, there was filed in my office a duly certified copy of Ordinance No. 01-2018 entitled:

ORDINANCE abating the tax hereto levied for the year 2017 to pay the principal of and interest on General Obligation Park Bonds (Alternate Revenue Source), Series 2017A, of the Sycamore Park District, DeKalb County, Illinois.

(the "*Ordinance*") duly adopted by the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois (the "*District*"), on the 30th day of January, 2018, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2017 for the payment of the District's \$7,130,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2017A, as described in the Ordinance will be abated in their entirety as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

---

County Clerk of The County  
 of DeKalb, Illinois

[SEAL]

# SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: January 30, 2018

## STAFF RECOMMENDATION

**AGENDA ITEM: TAX ABATEMENT: ALTERNATE REVENUE BONDS 2015A ORDINANCE 02-2018: Recommend Approval**

**BACKGROUND INFORMATION:** In April of 2015, the Sycamore Park District issued \$1,620,000 in Alternate Revenue G.O. Bonds in order to refund the balance of the 2006 Alternate Revenue G.O. Bonds. The intent of this type of bond is that “alternate revenues”, not levied taxes, are to be used to repay this debt. Currently, the District is using a portion of our annual G.O. Bond to make the annual payment.

The county has record of all bonds issued by the District. They use this information to assist in determining the tax levy amount for debt repayment. Since taxes are not used to repay this Alternate Bond, the District has to formally communicate to the county to abate the taxes for this specific issuance. The ordinance is the appropriate form of communication necessary to do this.

**FISCAL IMPACT:** The amount payable for this bond in 2018 is \$175,425. This and the abatement are already in the 2018 FY budget.

**STAFF RECOMMENDATION:** Recommend approval of Ordinance 02-2018.

**PREPARED BY:** Jacqueline Hienbuecher, Superintendent of Finance.

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**

**ORDINANCE NO. 02-2018**

AN ORDINANCE abating the tax heretofore levied for the year 2017 to pay debt service on General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2015A of the Sycamore Park District, DeKalb County, Illinois

\* \* \*

WHEREAS, the Board of Park Commissioners (the “*Board*”) of the Sycamore Park District, DeKalb County, Illinois (the “*District*”), by ordinance adopted on the 28<sup>th</sup> day of April, 2015 (the “*Bond Ordinance*”), did provide for the issue of \$1,620,000 General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2015A (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay principal and interest on the Bonds; and

WHEREAS, the Board hereby determines that the Pledged Revenues (as defined in the Bond Ordinance) will be available for the purpose of paying the debt service due on the Bonds during the next succeeding bond year; and

WHEREAS, it is necessary and in the best interests of the District that the tax heretofore levied for the year 2017 to pay such debt service on the Bonds be abated:

NOW, THEREFORE, Be It and It is Hereby Ordained by the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois, as follows:

*Section 1. Abatement of Tax.* The tax heretofore levied for the year 2017 in the Bond Ordinance is hereby abated in its entirety.

*Section 2. Filing of Ordinance.* Forthwith upon the adoption of this ordinance, the Secretary of the Board shall file a certified copy hereof with the County Clerk of DeKalb County, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2017 in accordance with the provisions hereof.



*Section 3. Effective Date.* This ordinance shall be in full force and effect upon its adoption.

Adopted \_\_\_\_\_, \_\_\_\_\_.

President, Board of Park Commissioners

ATTEST:

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Secretary, Board of Park Commissioners

[SEAL]

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF \_\_\_\_\_ )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of DeKalb County, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, there was filed in my office a duly certified copy of Ordinance No. 02-2018 entitled:

AN ORDINANCE abating the tax heretofore levied for the year 2017 to pay debt service on General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2015A of the Sycamore Park District, DeKalb County, Illinois

duly adopted by the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois, on the 30th day of January, 2018, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
County Clerk of DeKalb County, Illinois

[SEAL]

# SYCAMORE PARK DISTRICT

Board of Commissioners

**Date of Board Meeting: January 30, 2018**

## **STAFF RECOMMENDATION**

### **AGENDA ITEM: SYCAMORE PARK DISTRICT BOARD OF COMMISSIONERS EXECUTIVE SESSION MINUTES BI-ANNUAL REVIEW**

**BACKGROUND INFORMATION:** The Board is required to review Executive Session Meeting Minutes at least twice each year. The purpose of the review is to determine if a need for confidentiality continues to exist with respect to all or part of the meeting minutes. Minutes of “Closed Meetings” should only be released to the public after the Board has determined with certainty, that it is no longer necessary to protect the public interest or the privacy of an individual by keeping them confidential, and should only be released by the Secretary—not a Board member.

It would be best to keep minutes confidential when their release might cause hardship to the park district, individuals, or employees. I would add that there is also a need to protect the district in matters of on-going concern related to any one, or multiple reasons permitted by the law to hold executive sessions in the first place. Should minutes refer to matters that may still require confidentiality to protect the district or the individual on these legally allowed purposes for holding executive sessions, than those minutes should remain confidential.

The board receives a binder prior to each bi-annual review which contains the executive session minutes. The Recording Secretary has worked on that binder, and it has been provided to each Commissioner for review and consideration this month. The Executive Director would normally make recommendations as to which dates’ Executive Session Minutes should be released, and the Board may suggest additional items for the Board’s consideration. **AT NO TIME SHOULD THE BOARD COPY OR REMOVE ANY ITEM FROM THE BINDER OR MAKE IT AVAILABLE TO THE PUBLIC IN ANY WAY.**

Should discussion be needed about the Minutes, then the Board should convene an Executive Session to discuss those matters. Otherwise, the Board may take the action based upon the Recommendation of the Executive Director to release those minutes that the Executive Director indicates in the Recommendation. **All this information is strictly confidential information, and the Board has a fiduciary duty to treat the material that way.** Specific discussion of material contained in Executive Session Minutes should

only take place in Executive Session. Board action to release closed session minutes must be in open session.

**The Board should consistently return the complete binder to the Secretary with no changes/removals/marks/copies at the first Regular Meeting immediately after the Board member receives the binder.**

With all these matters for your consideration, the Executive Director began, several years ago, to “phase” the release of Executive Session Minutes, by year, since this had not been previously done. As of our last bi-annual review, we have completed through 2016. Now, I have reviewed the minutes from 2017, and at this time I recommend keeping all of those items confidential except those from February 28, 2017.

**FISCAL IMPACT:** None.

**STAFF RECOMMENDATION:** I have reviewed the Executive Session minutes found in the district’s records. At this time, I recommend **from the year 2017 Executive Session Minutes there be no releases except for the minutes from February 28, 2017 and that the Board authorize staff to dispose of all closed session audio tapes more than 18 months old for those meetings that Executive Session Minutes were approved more than 18 months ago.**

**PREPARED BY:** Daniel Gible, Executive Director



**BOARD ACTION:**

**SYCAMORE PARK DISTRICT****Board of Commissioners****Date of Board Meeting: January 30, 2018****STAFF RECOMMENDATION****AGENDA ITEM: SPLASH FOUNTAIN RULES: Recommend Approval**

**BACKGROUND INFORMATION:** Staff have discussed and created Splash Fountain Rules to communicate, control, and ensure safe use of the facility for the district and users. The attached rules for Splash Fountain were developed in accordance with the Illinois Department of Public Health and recommendation and approval by the District's Risk Management Agency, PDRMA. Rules also match membership and access control procedures approved by the board, December 2017.

**FISCAL IMPACT:** None at this time.

**STAFF RECOMMENDATION:** Please refer to the attached details: Staff recommends approval of the Splash Fountain Rules.

**PREPARED BY:** Lisa Metcalf, Recreation Supervisor

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**

## **Sycamore Park District Splash Fountain Rules**

- Splash Fountain payment must be made, or membership/pass card scanned at the Community Center Service Desk prior to participating.
- To activate spray, press the activator button on the splash pad.
- No lifeguard on duty. Play at your own risk.
- Children must have adult supervision at all times. Maximum of three children under the age of 18 years old per paying adult age 16 years old or older.
- Walk at all times.
- All participants must conduct themselves in a courteous, safe and family oriented manner.
- Children who are not toilet trained must wear tightly fitted plastic pants and swim diaper. Disposable diapers are not allowed in the facility.
- Please take children on frequent restroom breaks.
- Restrooms, with diaper changing stations, and drinking fountains are located in the Community Center.
- Proper swim attire is required. Cutoffs are not permitted in spray area.
- Only bare feet or aqua socks are allowed on the spray park play surfaces.
- Food, beverages, and chewing gum are not permitted in the spray park. Bottled water with sealed closures only is allowed.
- No alcohol is allowed in Splash Fountain.
- Legacy Campus and facilities are smoke free. No e-cigarettes, vapor, or tobacco products permitted.
- No soap, shampoos, conditioners, lotions, or body washes are allowed near the play features.
- Glass containers are prohibited.
- The following activities and items are not permitted in the spray park area:
  - Climbing, sitting, and playing on splash pad apparatus
  - Running, rough play, and profanity
  - Inflatable pool toys, athletic and other recreation equipment
  - Soaps, detergents, and shampoos
  - Changing diapers
  - Radios and other acoustical devices
  - Climbing on fence
- Skateboards, rollerblades, bicycles, scooters, and similar recreation equipment is not permitted.
- Pets are not allowed in Splash Fountain.
- Baby strollers and carriers are not allowed near the play features.

- The water from the splash park features is not suitable for drinking.
- Admission to the facility shall be refused to all persons having any contagious diseases or infectious conditions.
- Use of the spray park facility is prohibited when thunder is heard, or lightening is seen, including a 30-minute period after the last lightening or thunder is detected.
- Groups of 10 or more wishing to use the spray park facility may be scheduled on Tuesdays between 9am and 12pm during the season only.
- Sycamore Park District is not responsible for lost or stolen items.
- Fees and rules are subject to change.
- Failure to adhere to any policies may result in loss of privileges.
- Sycamore Park District has the authority to implement and enforce rules that are more stringent or that supplement those listed here.

#### Notice

- In the event of an emergency dial 911.
- In the event of a non-emergency or facility maintenance-related issue, please call 815-895-3365.

Splash Fountain is open the Saturday of Memorial Day Weekend through the last Sunday in September.

	May-August	September
Monday-Friday	10am-8pm	12pm-6pm
Saturday	10am-6pm	9am-6pm
Sunday	10am-5pm	12pm-5pm
Memorial Day, 4 <sup>th</sup> of July, Labor Day		12pm-5pm

# SYCAMORE PARK DISTRICT

## Board of Commissioners

Date of Board Meeting: January 30, 2018

### STAFF RECOMMENDATION

#### **AGENDA ITEM: MOU for KSRA PROGRAM at SPD FACILITIES: Recommend Approval**

**BACKGROUND INFORMATION:** The Park District values the relationship and service agreement with Kishwaukee Special Recreation Association (KSRA) in providing inclusion services for registrants in Sycamore Park District programs. It is the mission of the Park District to provide superior programs, facilities and parks that meet the needs of the community. Through our relationship with KSRA, we continually strive to cultivate and grow quality recreation experiences and have identified KSRA's ability to offer specialized programs for participants with special needs. The opening of the Community Center provides this opportunity.

To identify current practices and procedures for accommodating SRA facility use request for SRA programs; conversations were held with Recreation Supervisors and practices in place at other park districts received from Genoa Park District, DeKalb Park District, Batavia Park District, Geneva Park District, and Sugar Grove Park District. Discussions were also held with SPD Recreation Supervisors.

Discussions were held between the Superintendent of Recreation and Julie Eggleston, KSRA Executive Director to establish standard understanding and procedure in submitting, approving, and accommodating facility space for KSRA programs at SPD facilities:

- Communication
- Rental Fees
- On-site Supply/Equipment Storage

The Memorandum of Understanding (MOU) for KSRA Programs at SPD Facilities developed and attached has been reviewed and written acceptance by Julie Eggleston.

**FISCAL IMPACT:** None



**STAFF RECOMMENDATION:** I recommend the Board approve the attached MOU with KSRA for accommodating KSRA Programs at Sycamore Park District facilities.

**PREPARED BY:** Meghan Jourden-Messerich, Superintendent of Recreation

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**

This Memorandum of Understanding (MOU) is made on this January 22, 2018, by and between the **Kishwaukee Special Recreation Association**, 1403 Sycamore Rd., DeKalb, IL 60115, herein referred to as KSRA, and **the Sycamore Park District**, 940 E. State. St., Sycamore, IL 60178, herein referred to as SPD, for the purpose of achieving the various aims, goals, and objectives relating to accommodating of KSRA programs to be held at SPD facilities; Community Center, Club House, Community Pool, Splash Fountain, Shelters, and Athletic Fields.

SPD values the relationship and service agreement with Kishwaukee Special Recreation Association (KSRA) in providing inclusion services for registrants in Sycamore Park District programs.

It is the mission of the Sycamore Park District to provide superior programs, facilities and parks that meet the needs of the community of Sycamore. Through our relationship with KSRA, we continually strive to cultivate and grow quality recreation experiences and have identified KSRA's ability to offer specialized programs for participants with special needs.

SPD has developed the following guidelines to expand the relationship with KSRA for use of SPD facilities; Community Center, Club House, Community Pool, Splash Fountain, Shelters, and Athletic Fields for KSRA operated programs.

**Sycamore Park District Rental Request Form:** KSRA will complete and submit Rental Request Form for KSRA managed programs and outings for review and approval of use to the Sycamore Park District.

- Community Center: Superintendent of Recreation  
Approved Space: Amphitheater, Back Patio, Multi-Purpose Room A, B, C, Group Fitness/Dance Studio, Gym
- Community Pool: Recreation Supervisor, Aquatics  
Approved Space: Big Pool and Small Pool
- Splash Fountain: Recreation Supervisor, Aquatics
- Club House: Recreation Specialist, Facility Rentals  
Approved Space: Banquet Room
- Shelters: Recreation Specialist, Facility Rentals
- Athletic Field: Recreation Supervisor, Field Rentals

**Rental Fees:**

No fee charged for:

- Rental requests received for use of park district facilities during regularly scheduled business hours
- Program rooms, gym, banquet space, shelter, & athletic field: No fee for consecutive blocks of time 120 minutes or less.

Fee charged for:

- Rental requests received for use of park district facilities outside of regularly scheduled building hours
- Program rooms, gym, banquet space, shelter, & athletic field: Consecutive blocks of time exceeding 120 minutes may be charged the District's Non-Profit rate.

**Rental Request & Communication**

- SPD Superintendent of Recreation will share SPD Seasonal Brochure Planning Schedule by December 1 of each year.
- KSRA Rental Requests will be accepted and reviewed following the SPD Seasonal Brochure Planning Schedule.
- SPD programs take priority. SPD will not displace SPD programs, activities, and services to accommodate KSRA programs.
- KSRA submit KSRA Rental Request Form to Superintendent of Recreation, facility, and rental Supervisor/Specialist.
- Appropriate SPD staff will confirm usage request and conflicting dates with KSRA.
- Submittal of the Request Form does not condone use of space requested until a Rental Request Form is received back signed by the Recreation Supervisor/Specialist and Superintendent of Recreation.

**On-Site Supply/Equipment Storage**

- KSRA is responsible for providing program equipment and supplies for KSRA programs.
- KSRA is not guaranteed storage space for program equipment and supplies.
- Requests for storage space may be included in the Rental Request Form for consideration by SPD.
- Requested storage space may not be used to store non-perishable, non-consumable supplies onsite during duration of agreement.

Should storage be approved by SPD:

- KSRA is responsible for ensuring equipment and supplies are organized.
- KSRA is responsible for securing and labeling storage containers, as needed, to store in storage space provided.
- Sycamore Park District is not responsible for loss or use of items.
- Sycamore Park District is not responsible for damaged equipment.

The above reflects the understanding of the parties.

Sycamore Park District

Kishwaukee Special Recreation Association

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Name: Daniel Gibble  
 Title: Executive Director  
 Date: January 22, 2018

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Name: Julie Eggleston  
 Title: Executive Director  
 Date: January 22, 2018