

Sycamore
PARK DISTRICT
Established 1923

**Sycamore Park District
Regular Board Meeting
April 23, 2019
6:00 PM
Maintenance Shop
435 S. Airport Road; Sycamore, IL
AGENDA**

CALL TO ORDER (Roll Call Vote)

APPROVAL OF REGULAR AND CONSENT AGENDA (Voice Vote)

APPROVAL OF MINUTES: (Voice Vote)

- 3. Regular Minutes: March 19, 2019 (Voice Vote)
- 8. Public Hearing Minutes: March 19, 2019 (Voice Vote)

APPROVAL OF MONTHLY CLAIMS:

- 11. Claims Paid Since Board Meeting (Roll Call Vote)
- 27. Claims Presented (Roll Call Vote)

CONSENT AGENDA:

- 32. Superintendent of Finance Monthly Report
- 36. Budget Report
- 50. Superintendent of Recreation Monthly Report
- 60. Superintendent of Golf Operations Monthly Report
- 63. Superintendent of Parks and Facilities Monthly Report
- 69. Executive Director Monthly Report

CORRESPONDENCE-

- 71. Flagg Rochelle Park District – Jackee Ohlinger Thank You
- 72. West Elementary School Thank You
- 73. DCEDC Letter

Board of Commissioners Meeting

April 23, 2019

PG 2

PUBLIC INPUT

POSITIVE FEEDBACK/REPORTS:

- Board Photo
- Introduction of New Staff

MONTHLY REPORT – Kirk

PLANNING COMMISSION REPORT – Ted

OLD BUSINESS:

- Update On Bridge—Dan
- Dedication Event Bemis Family Dog Park
- PDRMA Letter—Bill/Dan
- 76. Approval of Executive Summary—Jeanette (Roll Call)

NEW BUSINESS

- 78. Annual Audit Review DRAFT—Jackie
- 207. Quarterly Capital Funds Update—Jackie
- 209. Authorize Treasurer to Transfer Funds—Jackie
- 211. Consider Large Events—Sarah

PUBLIC INPUT

STUDY TOPICS and POSSIBLE ACTION

Planning for Leadership/Succession:

- a. Superintendents
- b. Executive Director
- c. Board

Review and Finalize Timeline for “Securing the Legacy”:

- a. Discuss the Overall Timeline
- b. Discuss the Committee Structure/Committee Members
- c. Community Wide Survey(s)
- d. Other

EXECUTIVE SESSION (Roll Call Vote):

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

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.

**Minutes of the Regular Meeting of the Board of Commissioners
Sycamore Park District
Tuesday, March 19, 2019**

The regular meeting of the Sycamore Park District Board of Commissioners, DeKalb County, Illinois, held at the Sycamore Park District Community Center Building located at 480 S. Airport Road in Sycamore, Illinois is called to order at 6:35 p.m. on Tuesday, March 19, 2019.

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, Schulz, Tucker, and Kroeger.**

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: **Ted Strack.**

Staff members present were Jeanette Freeman, Director Gibble, Jackie Hienbuecher, Jeff Donahoe, Kirk Lundbeck, and Theresa Tevsh.

Guests at the Board meeting were:

Ben Doty, 254 Wendy St., Sycamore
Drew with ERA

**Regular and Consent Agenda Approval –
Motion**

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

Voice Vote

President Kroeger called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

**Approval of Minutes –
Motion**

Commissioner Schulz moved to approve the February 6, 2019 Regular Meeting Minutes.
Commissioner Graves seconded the Motion.

Voice Vote

President Kroeger called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

Minutes of the Regular Meeting of the Board of Commissioners
 Sycamore Park District
 Tuesday March 19, 2019
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Motion

Commissioner Tucker moved to approve the first February 6, 2019 Executive Session Meeting Minutes to remain confidential. Commissioner Schulz seconded the Motion.

Roll Call

President Kroeger called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

Motion

Commissioner Schulz moved to approve the second February 6, 2019 Executive Session Meeting Minutes to remain confidential. Commissioner Graves seconded the Motion.

Roll Call

President Kroeger called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

Claims and Accounts Approval

Motion

Commissioner Schulz moved to approve and pay the bills in the amount of \$222,195.48. Commissioner Tucker seconded the Motion.

Roll Call

President Kroeger called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

Correspondence –

Oaken Acres Wildlife – Thank You
 Oaken Acres Card
 Ken Williams Thank You
 Sycamore Chamber Thank You
 Tad – Thank You

Public Hearing on FY2019 Budget & Appropriation Ordinance 03-2019

President Kroeger called for a Motion to open the Hearing:

Motion

Commissioner Tucker moved to open the FY2019 Budget & Appropriation Hearing. Commissioner Schulz seconded the Motion.

There were no comments from the public.

President Kroeger called for a Motion to close the Hearing:

Motion

Commissioner Schulz moved to close the FY2019 Budget & Appropriation Hearing. Commissioner Graves seconded the Motion.

Roll Call

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

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Public Input –

Commissioner Schulz asked about Silver Sneakers. Supt. of Recr. Tevsh noted there are three different insurance companies that support Silver Sneakers. She has applied and have been denied. Club 55 has free fitness classes and that's basically what Silver Sneakers is.

Positive Feedback –

President Kroeger presented Commissioner Graves a service award for his 10 years of service on the Board. Commissioner Graves thanked everyone.

Monthly Report – Supt. of Parks Donahoe gave a presentation on the Outreach Program. We work with the School District and Encap. Sarah is working on this with him and our new Naturalist will work on this also. This is to try and teach the kids about nature areas and this will become part of their curriculum.

Plan Commission Report – Commissioner Ted Strack – Commissioner Strack, but he gave the information to President Kroeger. The Plan Commission worked on the recertification of the Medical marijuana dispenser and approval of the zoning variance from Accurate Towing.

Old Business

Update and Action on Bridge Matters/Resolution – Director Gible noted the new piers are in and equipment was brought back today since the river is back down. So they should be continuing work soon.

Update on Museum – Supt. of Recr. Tevsh noted she has been attending the Museum meetings since November as an Ex-Officio. They now have a new exhibit of over 100 pieces called the Murphy Collection. The board has 7 members which includes 2 previous members and the rest is basically a new board. Their Gala grossed \$5735.00 but overall they netted about \$1000. We are partnering with them for a four week summer camp. In May we are partnering with the DeKalb County History Center for their new opening and the Smithsonian Exhibit. The Museum of Natural History will be a satellite display for this also. The Museums 2018 budget shows they brought in \$54,612.00 with expenses of \$68,615.00 so they had a loss of \$14,380.00.

Update on Moving Plaques and Dedication Event – Supt. of Parks Donahoe noted he is working with Sarah on the dedication. He would like to get a group for Park Pride Day to repaint the sports complex building. After that is done, we would move the plaques to the outside of the building. The dedication will be done later.

Update on Land Acquisition for Trail Project – Director Gible noted we now have final plats for 2 of the 3 parcels needed to do the next phase of construction. We also have appraisals done on the 2 parcels and the plats are in the hands of the reviewer.

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 Sycamore Park District
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Consideration of Riverside Park Plan – Director Gible noted that unless the Board has any concerns, we need to approve the plan, formally, so that the community and the City know that this is our final plan. We can inform the City Planning Department that we have held public hearings, and we have made the changes that we heard were most significant., and so we can move ahead with this project.

Motion

Commissioner Schulz moved to approve the Riverside Park Plan as it is presented and forward to the City. Commissioner Tucker seconded the Motion.

Roll Call

President Kroeger called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioners Strack was absent.

Budget and Appropriation Ordinance #03-2019 – Supt. of Finance Hienbuecher noted this must be filed with the County.

Motion

Commissioner Schulz moved to approve the Budget and Appropriation Ordinance #03-2019 as presented. Commissioner Graves seconded the Motion.

Roll Call

President Kroeger called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioners Strack was absent.

Review Timeline for Bond Issue -Director Gible noted his concern is if we get the soccer project done this year and pay the \$1.6 million in full this year, we may have to come back sooner than December to issue the debt. He is still suggesting going with September at the earliest. Supt. of Finance Hienbuecher noted she is comfortable with September at this point but will have a better idea when she gets the cash flow completed. Director Gible noted that he, Jackie, Speer Financial and PFM to keep an eye on the rates. There was a consensus of the Board to go with the Staff Recommendation as presented.

IGA for Movie Screen – Supt. of Recr. Tevsh noted she had given the Board the Intergovernmental agreement with no changes. This is for the shared use of the movie screen between us, DeKalb and Sandwich. Genoa would like to come on board with us now.

Motion

Commissioner Schulz moved to approve the Intergovernmental Agreement for the Movie Screen as presented. Commissioner Tucker seconded the Motion.

Roll Call

President Kroeger called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

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OMA Requirement for Board Members – Director Gibble noted he wanted to remind the Board to be current on this.

New Business

Review of Long-Range Planning Timeline (Vision 2025) – President Kroeger noted that Director Gibble has put together a timeline. He then noted the he, Commissioner Schulz and Director Gibble met on this and they are suggesting that we have a study session to discuss. At this time, April 10th at 6 pm at the Maintenance Building was scheduled for a study session.

First Review of Executive Summary -Office Manager Freeman noted this is a first draft and to let her know if there are any changes needed. The final review will be at the April meeting and will then be put in binders to present at the May meeting.

Public Input – None

Motion

The Board adjourned the Regular Session at 7:33 p.m. on a motion made by Commissioner Schulz. The motion was seconded by Commissioner Tucker.

Voice Vote

President Kroeger called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

Respectfully Submitted

Jeanette Freeman
Recording Secretary
Sycamore Park District

MINUTES
Public Hearing
Riverfront Park: Phase I
Sports Complex Project
Tuesday March 19, 2019
5:31 P.M.
Community Center Building
480 S. Airport Road in Sycamore, IL

President Kroeger called the meeting to order at 5:31 p.m.

Will the secretary please call the roll. Commissioners Graves, Tucker and Kroeger were present. Commissioner Strack was absent.

Commissioner Schulz arrived at 5:51 pm.

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

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: **Commissioner Strack and Commissioner Schulz at this time.**
Commissioner Schulz arrived at 5:51 pm.

Staff members present were Executive Director Dan Gible, Supt. of Finance Hienbuecher, Supt. Of Parks Jeff Donahoe, Supt. of Recreation Theresa Tevsh, Supt. of Golf Ops Kirk Lundbeck, and Recording Secretary Jeanette Freeman.

The Sycamore Park District's Engineering Firm was represented by Drew Kustus with Engineering Resource Associates.

Guests at the Meeting:

Drew Kustus with ERA (Engineering Resource Associates)

Ben Doty, Sycamore

Denise Setchell, 23539 Airport Road

Dan Setchell, 23539 Airport Road

Robert Schramer, 23479 Airport Road

Barb Stone, 23459 Airport Road

Bob & Ky Smith, 23667 Airport Road

Roger Stone, 23459 Airport Road

Marcy Stone, 23459 Airport Road

Jeffrey Freise, 23615 Airport Road

Audrey Bundy, 23595 Airport Road

**Summary Review of the Key Aspects of the Riverside Park Plan: Andrew Kustusch,
Engineer for Engineering Resource Associates**

Director Gibble introduced Drew with ERA. This plan has been in evolution for about 4 years and reaching the point that the City has started reviewing the plans. There had been over 70 public meetings during the Action 2020 process where this project was finalized, public hearings about the Soccer Complex site, specifically, by the City of Sycamore, and this was the second public hearing by SPD for the Soccer Complex. Denise Setchel, the only person in attendance at the prior public hearing, was present at this one, as well.

Drew completed a short presentation to the group highlighting the key features of the project, answering questions about setbacks for trees, parking lot, etc. He also answered questions about lighting and drainage. The neighbors sent to Director Gibble a list of questions earlier this day to be addressed. Those were entered into the record and will accompany these minutes when adopted.

Drew gave his presentation on the design with posters and what will be in Phase I and Phase II. He answered questions as they were asked. Specific questions included:

- Traffic
- Screening between the residents and the park
- Drainage
- Traffic and Policing
- Mailboxes being moved to other side of road

Drew, Gibble and the Board provided responses to these concerns:

- Traffic will be addressed by City Permitting and a Traffic Study.
- Policing is the role of the City and County, and Gibble/the Board will share concerns with the Chief of Police and Sheriff/
- Drainage: Because IDNR and the City control codes that improve drainage when construction occurs, these matters should be greatly improved.
- Mailboxes being moved is a federal and post office matter, and the Board and Director have sent requests to Representative Underwood and the local postmaster.
- Screening was already changed on the presented plan to something suggested by the City of Sycamore Planning Department.

After all questions were addressed, President Kroeger asked how the group felt about the plan, and there was general agreement that the newly shown plan displayed by Drew was acceptable. The Board would formally adopt it at their Regular Meeting.

Adjourn**Motion**

The Board adjourned the Special Meeting Hearing Session at 6:28 p.m. on a motion made by Commissioner Tucker. The motion was seconded by Commissioner Schulz.

Voice Vote

President Kroeger called for a voice vote to approve the motion. All commissioners voted Aye. Motion carried 4-0. Commissioner Strack was absent.

Respectfully Submitted,

Jeanette Freeman
Recording Secretary
Sycamore Park District

Interim

FROM 03/19/2019 TO 04/18/2019

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
ACUSHNET	907082170	01 FOOTJOY WINTER/RAIN GLOVES	501000001301	03/12/19	00003527	60360	03/21/19	2,365.54	1,927.80
		02 FOOTJOY WEATHERSOFT GLOVES	501000001301		00003527				360.00
		03 FOOTJOY CONTOUR GLOVE	501000001301		00003527				585.00
		04 CORRECT WINTER/RAIN GLOVES	501000001301		00003527				816.00
		05 CORRECT WEATHERSOFT GLOVES	501000001301		00003527				15.00
		06 SHIPPING INV 907082170	501000001301		00003527				195.00
		07 DISCOUNT INV 907082170	501000001301		00003527				25.79
									-68.99
									197.09
									192.00
									8.93
									-3.84
									120.32
									111.00
									9.32
									120.33
									111.00
									9.33
									82.50
									75.00
									9.00
									-1.50
									125.15
									117.50
									10.00
									-2.35
									2,573.19
AFLAC	861076	01 PREMIUM- PRE TAX	101000002006	03/12/19	00000000	60356	03/19/19	908.85	908.85
		02 PREMIUM - AFTER TAX	101000002007		00000000				853.05
									55.80
AIRGAS	9959858558	01 WELDING TANK RENTAL	1015000056307	02/28/19	00000000	60392	03/27/19	27.58	27.58
									27.58
									908.85
									27.58
									27.58

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/19/2019 TO 04/18/2019

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
ALLST		ALL STAR PRO GOLF							
	INVA6508	01 FLY TEE REFILLS	501000001306	04/04/19	00003707	60426	04/09/19	123.55	123.55
		02 SHIPPING INV INVA6508	501000001306		00003707				108.00
									15.55
ANCEL		ANCEL GLINK, P.C.							123.55
	68998	01 CORPORATE MATTERS	101000036120	03/11/19	00000000	60361	03/21/19	4,251.25	4,251.25
									4,251.25
ARTHU		ARTHUR CLESEN, INC.							4,251.25
	340374	01 GOLF CUPS, TEE TOWELS	504100076517	03/13/19	00003657	60362	03/21/19	242.00	242.00
	340835	01 GREENS FERTILIZER	504100076506	04/03/19	00003711	60435	04/10/19	770.40	770.40
		02 FAIRWAY IRON/LIQ. FERT	504100076507		00003711				410.40
									360.00
BANN		BANNER UP SIGNS							1,012.40
	68978	01 DOG PARK OPENING DATE SIGNS	101500076540	04/02/19	00003706	60436	04/10/19	114.00	114.00
									114.00
BJS		BJ'S DECORATING							114.00
	CH FLOORING	01 BALANCE OF CH FLOORING	701000207004	03/20/19	00000000	60363	03/21/19	5,864.00	4,400.00
	SC FLOORING	01 FLOORING SC BUILDING	701000207010	03/20/19	00000000	60363	03/21/19	5,864.00	4,400.00
BURRI		BURRIS EQUIPMENT CO.							5,864.00
	PS21450	01 GOLF ROUGH MOWER PARTS	504100066402	03/20/19	00003688	60418	04/04/19	556.82	344.23
	PS21450A	01 MOWER LIGHT FLASHER	101500066403	03/20/19	00003689	60418	04/04/19	556.82	344.23
									212.59
									212.59
									556.82

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/19/2019 TO 04/18/2019

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
CEDAR	750545	CEDAR RAPIDS TIRE							
		01 9016 MOWER TIRES	504100066403	03/14/19	00003654	60364	03/21/19	203.54	203.54
		02 SHIPPING	504100066403		00003654				186.34
									17.20
CINTA		CINTAS CORPORATION #355							203.54
	355679953	01 RAG & RUG SERVICE	201000056301	03/08/19	00000000	60366	03/21/19	146.68	8.62
	355679954	01 RAG & RUG SERVICE	207500056301	03/08/19	00000000	60366	03/21/19	146.68	8.62
	355679955	01 RAG & RUG SERVICE	101500056301	03/08/19	00000000	60366	03/21/19	146.68	36.41
		02 RAG & RUG SERVICE	504100056301		00000000				36.41
		03 RAG & RUG SERVICE	201000056301		00000000				28.31
		04 RAG & RUG SERVICE	101000056301		00000000				9.99
	355682590	01 RAG & RUG SERVICE	201000056301	03/15/19	00000000	60366	03/21/19	146.68	9.98
	355682591	01 RAG & RUG SERVICE	207500056301	03/15/19	00000000	60366	03/21/19	146.68	4.17
	355682592	01 RAG & RUG SERVICE	101500056301	03/15/19	00000000	60366	03/21/19	146.68	4.17
		02 RAG & RUG SERVICE	504100056301		00000000				28.31
		03 RAG & RUG SERVICE	201000056301		00000000				9.99
		04 RAG & RUG SERVICE	101000056301		00000000				9.98
CITY		CITY OF SYCAMORE							4.17
									4.17
									146.68
									VENDOR TOTAL:
									2,200.00
									2,200.00
									16.00
									10.00
									6.00
									VENDOR TOTAL:
									2,216.00
									386.35

FROM 03/19/2019 TO 04/18/2019

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
14205600	5650-0319	01 WATER/SEWER = POOL	518100096704	03/29/19	00000000	60443	04/15/19	386.35	386.35
CMJ		CMJ TECHNOLOGIES, INC.						VENDOR TOTAL:	386.35
11202		01 NEW WORKSTATIONS BALANCE	701000207004	01/03/19	00000000	60357	03/19/19	2,034.94	2,034.94
COMCA		COMCAST						VENDOR TOTAL:	2,034.94
0468024	-0319	01 INTERNET	101000096706	03/10/19	00000000	60368	03/21/19	667.40	667.40
		02 INTERNET	201000096706		00000000				173.43
		03 CABLE	207500096705		00000000				173.43
									320.54
0468024	-0419	01 INTERNET	101000096706	04/10/19	00000000	60445	04/18/19	796.50	657.40
		02 INTERNET	201000096706		00000000				173.43
		03 CABLE	207500096705		00000000				173.43
									310.54
0468768	-0419	01 CABLE	303000096705	03/25/19	00000000	60445	04/18/19	796.50	139.10
		02 CABLE	504000096705		00000000				69.55
									69.55
COMMAQUA		COMMERCIAL AQUATIC SERVICES IN						VENDOR TOTAL:	1,463.90
33694-1		01 DIVING BOARD RESURFACE BAL	518100066410	03/19/19	00000000	60369	03/21/19	2,480.00	2,480.00
COMMO		COMMONWEALTH EDISON						VENDOR TOTAL:	2,480.00
031219		01 FOUNDERS PARK	101500096702	03/12/19	00000000	60370	03/21/19	244.68	244.68
		02 BOYNTON PARK	101500096702		00000000				24.96
		03 KIWANIS PARK	101500096702		00000000				16.80
		04 EMIL CASSIER PARK	101500096702		00000000				41.31
		05 SYCAMORE LAKE	101500096702		00000000				21.60
		06 GOOD Tymes SHELTER	101500096702		00000000				31.65
		07 WETZEL PARK	101500096702		00000000				36.74
		08 ENTRY PARK	101500096702		00000000				43.13
									28.49

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/19/2019 TO 04/18/2019

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
040919		01 FOUNDERS PARK	101500096702	04/09/19	00000000	60446	04/18/19	241.90	241.90
		02 BOYNTON PARK	101500096702		00000000				24.73
		03 KIWANIS PARK	101500096702		00000000				16.80
		04 EIL CASSIER PARK	101500096702		00000000				40.23
		05 SYCAMORE LAKE	101500096702		00000000				21.60
		06 GOOD TYMES SHELTER	101500096702		00000000				31.76
		07 WETZEL PARK	101500096702		00000000				34.73
		08 ENTRY PARK	101500096702		00000000				43.13
									28.92
									486.58
									VENDOR TOTAL:
CRITERIO		CRITERION PICTURES USA							
	P17506	01 MOVIES IN THE PARK LISC FEE	206194016210	03/26/19	00000000	60413	04/02/19	375.00	375.00
									375.00
									VENDOR TOTAL:
CSR		CSR BOBCAT EQUIPMENT CO.							
	137242	01 BOBCAT PUMP/WIPER	101500066402	04/02/19	00003699	60427	04/09/19	72.86	72.86
									72.86
									VENDOR TOTAL:
DEKA		DEKALB LAWN & EQUIPMENT CO.							
	62652	01 WEDEATER LID	101500066403	03/15/19	00003655	60371	03/21/19	12.26	12.26
	62664	01 WEED EATER FILTERS	101500066403	03/18/19	00003653	60437	04/10/19	16.17	16.17
	62811	01 CARBURATOR GA-30	504100066402	03/26/19	00003677	60419	04/04/19	355.95	355.95
	62899	01 NEW CHAIN SAW HOUSING	101500066402	03/29/19	00003705	60428	04/09/19	189.55	186.40
	62964	01 CHAINSAW PARTS	101500066402	04/02/19	00003703	60428	04/09/19	189.55	186.40
									3.15
									3.15
									VENDOR TOTAL:
DEKAM		DEKALB MECHANICAL INC							
	74363	01 REPAIR CH CONC FREEZER	303000056307	03/14/19	00000000	60393	03/27/19	705.34	705.34
									705.34
									VENDOR TOTAL:

FROM 03/19/2019 TO 04/18/2019

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
DYNAMIC	1212418	01 REPLACEMENT CART WHEELS	504000066409	03/20/19	00000000	60372	03/21/19	120.95	120.95
DYNEGY E	138473619031	01 BASEBALL CONCESSIONS	303300096702	03/07/19	00000000	60374	03/21/19	7,865.97	7,865.97
		02 POOL	518100096702		00000000			38.99	38.99
		03 MAINTENANCE	101500096702		00000000			280.94	280.94
		04 MAINTENANCE	504100096702		00000000			22.72	22.72
		05 PUMP HOUSE	504100096702		00000000			22.72	22.72
		06 CART BLDG	504000096702		00000000			92.47	92.47
		07 CLUBHOUSE	504000096702		00000000			632.13	632.13
		08 PROSHOP	504000096702		00000000			51.40	51.40
		09 ADMIN	101000096702		00000000			119.92	119.92
		10 ADMIN	201000096702		00000000			119.92	119.92
		11 ELECTRONIC SIGN	101000096702		00000000			5.58	5.58
		12 ELECTRONIC SIGN	201000096702		00000000			5.58	5.58
		13 SPORTS COMPLEX	202100096702		00000000			7.37	7.37
		14 COMMUNITY CENTER	207500096702		00000000			5,431.69	5,431.69
		15 MAINT BLDG	101500096702		00000000			491.57	491.57
		16 MAINT BLDG	504100096702		00000000			491.57	491.57
ECO		ECOWATER SYSTEMS, INC.						VENDOR TOTAL:	7,865.97
	130856-0219	01 SALT	101000056300	02/23/19	00000000	60375	03/21/19	12.94	12.94
		02 SALT	201000056300		00000000			6.47	6.47
ENGIN		ENGINEERING RESOURCE ASSOC						VENDOR TOTAL:	12.94
	11	01 GREAT WESTERN TRAIL PHASE 1	711000207039	11/27/18	00000000	60376	03/21/19	48,706.11	4,702.24
	140313.FD.06	01 SOUTH SPORTS COMPLEX	711000207037	03/07/19	00000000	60376	03/21/19	48,706.11	4,702.24
	140313FD.05	01 SOUTH SPORTS COMPLEX	711000207037	02/15/19	00000000	60376	03/21/19	48,706.11	6,075.00
	160910.P1.16	01 SOUTH SPORTS COMPLEX	711000207037	02/28/19	00000000	60376	03/21/19	48,706.11	17,235.00
						60376	03/21/19	48,706.11	17,235.00
						60376	03/21/19	48,706.11	2,534.48

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	160910.PI.16								
	01	GREAT WEST TRAIL	711000207039	02/28/19	00000000	60376	03/21/19	48,706.11	2,534.48 2,534.48
	18050800.04								
	01	BRIDGE 2 - EMER	701000207005	02/20/19	00000000	60376	03/21/19	48,706.11	17,426.75 17,426.75
	180704.05								
	01	GOLF COURSE IRRIGATION	711000207041	11/27/18	00000000	60376	03/21/19	48,706.11	732.64 732.64
FOX1		FOX VALLEY FIRE & SAFETY						VENDOR TOTAL:	48,706.11
	IN00248215								
	01	SHOP FIRE ALARM SERVICE	101500056300	03/06/19	00000000	60394	03/27/19	165.00	165.00 165.00
FRONTIER		FRONTIER						VENDOR TOTAL:	165.00
	030719								
	01	ADMIN	101000096700	03/07/19	00000000	60377	03/21/19	576.25	576.25
	02	ADMIN	201000096700		00000000				288.12 288.13
	032219								
	01	MAINT	101500096700	03/22/19	00000000	60447	04/18/19	720.68	143.22
	02	MAINT	504100096700		00000000				71.61 71.61
	040719								
	01	ADMIN	101000096700	04/07/19	00000000	60447	04/18/19	720.68	577.46
	02	ADMIN	201000096700		00000000				288.73 288.73
FUNEXP		FUN EXPRESS						VENDOR TOTAL:	1,296.93
	694808444-01								
	01	BUNNY CRAFTS	206095026216	02/11/19	00000000	60395	03/27/19	205.13	205.13
	02	PIRATES SPORTS	205011956216		00000000				122.73 82.40
GRAI		GRAINGER						VENDOR TOTAL:	205.13
	9088135695								
	01	SPRAYER HOSE CLAMP	504100066402	02/14/19	00003577	60429	04/09/19	200.45	21.74 21.74
	9088265104								
						60429	04/09/19	200.45	54.45

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9088265104	01	COTTER PINS, FASTENERS SHOP	101500076511	02/14/19	00003587	60429	04/09/19	200.45	54.45 54.45
9088469045	01	GREENS ROLLER CHAIN/PARTS	504100066403	02/14/19	00003579	60429	04/09/19	200.45	124.26 124.26
9115166408	01	COMM CENTER AIR FILTERS	207500066401	03/14/19	00003651	60378	03/21/19	94.32	94.32 94.32
9121810254	01	FASTENERS - SHOP	101500076511	03/20/19	00000000	60396	03/27/19	24.40	24.40 24.40
9126363572	01	CONCESS. ICE FILTER	303300066401	03/25/19	00003685	60420	04/04/19	82.01	82.01 82.01
		GROUP PLAN SOLUTIONS						VENDOR TOTAL:	401.18
1720	01	FSA ADMIN - JAN/FEB	101000106801	02/11/19	00000000	60379	03/21/19	93.50	93.50
	02	FSA ADMIN - JAN/FEB	201000106801		00000000				46.75 46.75
		HARRIS GOLF CARS SALES & SERVI						VENDOR TOTAL:	93.50
02-228696	01	GOLF CARTS - YAMAHA	701000207005	03/07/19	00000000	60397	03/27/19	29,650.00	29,650.00 29,650.00
		HORNUNG'S PRO GOLF SALES INC.						VENDOR TOTAL:	29,650.00
453786	01	GOLF PRIDE NEW DECADE	501000001303	03/11/19	00003665	60380	03/21/19	166.65	166.65
	02	GOLF PRIDE MCC PLUS 4	501000001303		00003665				102.72 51.36
	03	SHIPPING INV 453786	501000001303		00003665				9.49
	04	DISCOUNT INV 453786	501000001303		00003665				3.08
454534	01	GOLF PRIDE MCC PLUS 4 GRIPS	501000001303	03/27/19	00003668	60398	03/27/19	135.33	135.33
	02	SHIPPING INV 454534	501000001303		00003668				128.40 9.49
	03	DISCOUNT INV 454534	501000001303		00003668				-2.56
		ILLINI SECURITY SYSTEMS, INC.						VENDOR TOTAL:	301.98
32224				03/12/19		60399	03/27/19	195.00	195.00

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32224	01	MUSEUM FIRE ALARM SERVICE	202500056300	03/12/19	00000000	60399	03/27/19	195.00	195.00
								195.00	195.00
INTERS		INTERSTATE BATTERIES ROCKFORD						VENDOR TOTAL:	195.00
100265334	01	CART BATTERIES	101500066403	03/15/19	00003658	60381	03/21/19	531.65	531.65
100265550	01	AERATOR BATTERY	504100066403	03/28/19	00003681	60421	04/04/19	60.95	60.95
								60.95	60.95
JOEBERO		JOE BERO PLUMBING INC						VENDOR TOTAL:	592.60
14413	01	COMM CNTR REPLACE BACKFLOW	207500056300	04/04/19	00003716	60438	04/10/19	779.00	779.00
LIFEFIT		LIFE FITNESS						VENDOR TOTAL:	779.00
5994614	01	PATHWAY FITNESS EQUIP MAINT	207000056307	01/25/19	00003709	60430	04/09/19	212.20	155.00
6009371	01	PATHWAY EQUIPMENT MAINT	207000056307	02/01/19	00003708	60430	04/09/19	212.20	155.00
6051587	01	DUMBBELSS	207000046216	03/12/19	00003590	60439	04/10/19	1,600.00	302.28
	02	SHIPPING INV 6051587	207000046216		00003590				283.44
	03	INSTALLATION INV 6051587	207000046216		00003590				12.48
									6.36
6055592	01	CHIN DIP LEG RAISE	207000046216	03/14/19	00003590	60439	04/10/19	1,600.00	1,297.72
	02	SHIPPING INV 605592	207000046216		00003590				1,139.97
	03	INSTALLATION INV 605592	207000046216		00003590				3.91
									153.84
LLBEAN		L.L. BEAN, INC						VENDOR TOTAL:	1,812.20
9033398928	01	LL BEAN	101200046215	04/08/19	00003717	60431	04/09/19	77.30	77.30
								77.30	77.30
								VENDOR TOTAL:	77.30

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MEL	22142	01 SPORT BUILDING KEYS	202100066401	03/28/19	00003704	60432	04/09/19	37.50	37.50
MENA		MENARDS - SYCAMORE						VENDOR TOTAL:	37.50
	1600	01 BED LINER KIT, BRUSHES, TRAILER	101500066402	03/08/19	00003645	60382	03/21/19	109.88	82.84
	1836	01 MEASURING TAPE	202100076500	03/12/19	00003661	60382	03/21/19	109.88	82.84
	1958	01 AIR FRESHENER CC	207500076510	03/14/19	00003659	60382	03/21/19	109.88	20.26
	2200	01 SPRAY PAINT	202100076500	03/18/19	00003650	60400	03/27/19	6.47	20.26
	2260	01 PUMP STRAIN COVER	504100076500	03/19/19	00003687	60422	04/04/19	16.98	6.78
MIDWENV		MIDWEST ENVIRONMENTAL CONSULT						VENDOR TOTAL:	6.47
	19-083	01 PHASE I ESA	711000207039	01/30/19	00000000	60383	03/21/19	1,800.00	16.98
MROUT		MR OUTHOUSE						VENDOR TOTAL:	1,800.00
	1089	01 PORT-O-POTTIES - FEB	101500056309	03/03/19	00000000	60401	03/27/19	415.00	1,800.00
NICOR		NICOR GAS						VENDOR TOTAL:	1,800.00
	022719	01 MAINT BLDG	101500096703	02/27/19	00000000	60384	03/21/19	2,530.22	415.00
		02 MAINT BLDG	504100096703		00000000				415.00
		03 POOL	518100096703		00000000				2,530.22
		04 UPSTARIS OFFICE	101000096703		00000000				457.31
		05 ADMIN	101000096703		00000000				457.31
		06 ADMIN	201000096703		00000000				335.09
		07 PRO SHOP	504000096703		00000000				61.29
									83.50
									83.50
									35.79

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VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
022719		08 CLUBHOUSE	303000096703	02/27/19	00000000	60384	03/21/19	2,530.22	2,530.22
		09 PUMP HOUSE	504100096703		00000000				35.79
		10 AIRPORT RD PROPERTY	207500096703		00000000				62.87
									917.77
032819		01 MAINT BLDG	101500096703	03/28/19	00000000	60448	04/18/19	5,029.39	5,029.39
		02 MAINT BLDG	504100096703		00000000				1,580.98
		03 POOL	518100096703		00000000				1,580.98
		04 UPSTAIRS OFFICE	101000096703		00000000				239.73
		05 ADMINISTRATION	101000096703		00000000				56.36
		06 ADMINISTRATION	201000096703		00000000				206.09
		07 PRO SHOP	504000096703		00000000				206.09
		08 CLUBHOUSE	303000096703		00000000				88.32
		09 PUMP HOUSE	504100096703		00000000				88.32
		10 AIRPORT RD PROPERTY	207500096703		00000000				32.37
									950.15

VENDOR TOTAL: 7,559.61

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
PED000157		01 SPRING SEM - GRAD STUDENT VO	207000056315	03/05/19	00000000	60414	04/02/19	4,176.00	4,176.00
									4,176.00

VENDOR TOTAL: 4,176.00

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
17-1030		01 2019 APPAREL ITEMS	101200046215	03/22/19	00003667	60402	03/27/19	1,449.00	1,449.00
		02 SERVICE DESK 2019	207500046215		00003667				933.00
		03 GROUP FITNESS TS	207000046207		00003667				349.45
									166.55

VENDOR TOTAL: 1,449.00

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
2/858570		01 SHOP SAFETY GLASSES, GLOVES	101500076514	03/13/19	00003613	60385	03/21/19	64.45	64.45
		02 SHIPPING	101500076514		00003613				52.50
									11.95

VENDOR TOTAL: 64.45

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
1773742-00		01 TEE MOWER SEALS	504100066403	03/06/19	00003634	60386	03/21/19	38.41	38.41
		02 SHIPPING	504100066403		00003634				27.27
									11.14

VENDOR TOTAL: 38.41

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RHLENT		RHL ENTERPRISES LLC							
	14025	01 PARTITION MAINT-INSPECTION	207500056300	04/04/19	000000000	60440	04/10/19	317.20	317.20 317.20
RONDO		RONDO ENTERPRISES, INC.							
	117695	01 TRAILER AXLE SEALS	101500066402	03/12/19	00003662	60387	03/21/19	27.92	27.92 27.92
SCHOOLLOU		SCHOOL OUTFITTERS							
	INV13086195	01 CHAIR DOLL	207500076500	03/19/19	00003647	60403	03/27/19	137.20	137.20 137.20
SERVICE		SERVICEMASTER RESTORATION							
	9390	01 CC CENTER CARPET CLEANING	207500056300	03/15/19	00000000	60388	03/21/19	295.00	295.00 295.00
SHAW		SHAW SUBURBAN MEDIA							
	031910027030	01 BUDGET ORD POSTING	101000046203	03/31/19	00000000	60441	04/10/19	461.10	461.10 32.55 32.55 396.00
		02 BUDGET ORD POSTING	201000046203		00000000				
		03 MONTHLY WEB ADS	101200046209		00000000				
SOFT		SOFT WATER CITY							
	2652-0219	01 SALT	207500056300	02/28/19	00000000	60389	03/21/19	458.25	458.25 38.00 377.00 43.25
		02 SALT	101500056300		00000000				
		03 SALT/ WATER	101500076500		00000000				
SPEC		SPECIAL FX							
	42275	01 LOGO APPAREL ITEMS	101200046215	03/01/19	00003663	60390	03/21/19	762.00	762.00 762.00

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VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
STROM		STROM, TWYLA							
	214	01 ANNIV EVENT PERFORMANCE	101200046214	04/10/19	00000000	60442	04/10/19	300.00	300.00 300.00
SYC		SYCAMORE CHAMBER OF COMMERCE						VENDOR TOTAL:	300.00
	26496	01 MUSEUM CHAMBER DUES	101000046204	11/07/18	00000000	60423	04/04/19	135.00	135.00
		02 MUSEUM CHAMBER DUES	201000046204		00000000				67.50 67.50
T0001563		TEYSH, THERESA						VENDOR TOTAL:	135.00
		REIMB REF FEE							
		01 REIMB REF FEE AAU BB GAME	207500046216	03/19/19	00000000	60358	03/19/19	30.00	30.00 30.00
T0001574		RAHE, ZACHARY						VENDOR TOTAL:	30.00
		WEIGHT LOSS CHALLENG							
		01 WEIGHT LOSS CHALLENGE WINNER	207000076500	04/02/19	00000000	60415	04/02/19	50.00	50.00 50.00
T0001575		DAVENPORT, MICKEY						VENDOR TOTAL:	50.00
		WEIGHT LOSS CHALLENG							
		01 WEIGHT LOSS CHALLENGE WINNER	207000076500	04/02/19	00000000	60416	04/02/19	50.00	50.00 50.00
T0001576		SNOW, JEREMY						VENDOR TOTAL:	50.00
		MILEAGE REIMB							
		01 MILEAGE REIMB - CLASS	101500046211	04/09/19	00000000	60433	04/09/19	38.28	38.28 38.28
T0001577		KOCHER, REED						VENDOR TOTAL:	38.28
		MILEAGE REIMB							
		01 MILEAGE REIMB - CLASS	101500046211	04/09/19	00000000	60434	04/09/19	38.28	38.28 38.28
TAYLORMA		TAYLOR MADE GOLF COMPANY INC						VENDOR TOTAL:	38.28
				03/27/19		60417	04/02/19	314.03	314.03

33646963

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33646963		01 M6 DRIVER SPECIAL ORDER KIRK	501000001302	03/27/19	00003666	60417	04/02/19	314.03	314.03
		02 SHIPPING	501000001302		00003666				305.60 8.43
TRUMANS		TRUMANS RIDGE					VENDOR TOTAL:		314.03
DEPOSIT		01 DEPOSIT SUMMER CONCERT SERIES	206194006128	03/21/19	00003664	60391	03/21/19	200.00	200.00 200.00
UNIT2		UNITED STATES POSTAL SERVICE					VENDOR TOTAL:		200.00
POSTAGE SUMMER 2019		01 POSTAGE SUMMER 2019 BROCHURE	206500046202	04/04/19	00000000	60424	04/04/19	1,654.40	1,654.40 1,654.40
UNUM		UNUM LIFE INSURANCE					VENDOR TOTAL:		1,654.40
MARCH 2019		01 STD INS PREMIUM	101000106801	03/27/19	00000000	60404	03/27/19	280.79	280.79 41.63
		02 STD INS PREMIUM	101500106801		00000000				7.22
		03 STD INS PREMIUM	504100106801		00000000				22.20
		04 STD INS PREMIUM	504000106801		00000000				18.50
		05 STD INS PREMIUM	201000106801		00000000				91.85
		06 STD INS PREMIUM	202100106801		00000000				79.00
		07 STD INS PREMIUM	207500106801		00000000				11.84
		08 STD INS PREMIUM	303000106801		00000000				8.55
VECTOR		VECTOR STOMP					VENDOR TOTAL:		280.79
IN-004410		01 EXTERMINATOR SERVICES	207500056300	03/07/19	00000000	60405	03/27/19	25.00	25.00 25.00
VISACA		VISA CARDMEMBER SERVICE					VENDOR TOTAL:		25.00
031119		01 ANNUAL DUES MAGCS	101000046204	03/11/19	00000000	60410	03/29/19	6,811.56	6,811.56 200.00
		02 BB FIELD BASES-ANCHORS	202100076536		00000000				919.97
		03 BUNKER RAKE HANDLE GRIPS	504100076517		00000000				51.76
		04 EQUIP CLEANER	101500066402		00000000				17.97
		05 PARK SIGNS PAINT & CLEANER	101500066405		00000000				24.98

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		031119			03/11/19		60410	03/29/19	6,811.56	6,811.56
		06	STAIN FOR PARK SIGNS	101500066405		00000000				48.99
		07	VLEACH FOR SIGN CLEANING	101500066405		00000000				3.12
		08	LICENSING	206194006210		00000000				247.31
		09	FACEBOOK MARKETING	101200046209		00000000				44.07
		10	POOL CHAIRS	518100066410		00000000				3,173.67
		11	POSTCARDS	101200046203		00000000				144.97
		12	OLD SHOP FURNACE FILTER	101500066401		00000000				12.95
		13	VAN WINDSHIELD REPAIR	101500066402		00000000				85.33
		14	TRACTOR BATTERY	101500066402		00000000				96.99
		15	JOB ANNOUNCEMENT NRPA	101000046203		00000000				199.00
		16	JOB ANNOUNCEMENT NRPA	201000046203		00000000				199.00
		17	DOG BOWLS, DISPLAY	101500076540		00000000				80.47
		18	GRIP TAPE	207500046216		00000000				10.40
		19	DOG PARK GRAND OPENING	101200046214		00000000				119.99
		20	UTILITY CART	207500076500		00000000				-32.09
		21	CHRONICLE ACCESS	101200046214		00000000				9.99
		22	COCKTAIL MIX/CHERY/OLIVES	303000086636		00003630				70.66
		23	LIQ BTL COVERS AND POURERS	303000086636		00003630				25.64
		24	2 SAFETY ICE BINS	303000076500		00003630				86.04
		25	FOOD BASKETS / TONGS	303000076500		00003630				30.31
		26	CONDIMENT FORKS AND SPOONS	303000076500		00003630				12.78
		27	KET/MUS BOTTLES	303000076500		00003630				9.10
		28	FOLL/CHAFING FUEL	303500086640		00003630				57.42
		29	GRENADINE	303300086630		00003630				3.46
		30	MEAT THERMOMETERS	303300076500		00003630				10.15
		31	CUP/LID DISPENSER	303300076500		00003630				33.59
		32	CUP/LID DISPENSER	303300076500		00003630				54.57
		33	TONGS	303300076500		00003630				11.40
		34	ICE BUCKET	303300076500		00003630				43.02
		35	SQUEEZE BTLs/K,M, BOTTLES	303300076500		00003630				34.50
		36	DUST PAN W LONG HANDLE	303300076551		00003630				16.72
		37	GLOVES	303300076550		00003630				31.63
		38	CREDIT ON ACCOUNT	303300076500		00003630				-2.20
		39	PLATES,NAPKINS,CUPS,WEIGHTS	205011956216		00003591				44.00
		40	HAND SOAP	207500076510		00003670				86.76
		41	HAND SOAP	303000076510		00003670				43.39
		42	CHIPS	303000086622		00003671				27.06
		43	HOT CHOCOLATE	303300086632		00003671				72.80
		44	PEANUT BUTTER	303300086612		00003671				9.48
		45	POPCORN SALT	303300086621		00003671				5.82
		46	POPCORN OIL	303300086621		00003671				10.46
		47	DISH RAGS	303300076551		00003671				19.47
		48	BROOM	303300076551		00003671				12.46
		49	BROOM	303000076551		00003671				12.46
		50	BAR RAGS	303000076551		00003671				12.88

DATE: 04/18/2019
 TIME: 13:54:14
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SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 03/19/2019 TO 04/18/2019

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
031119				03/11/19		60410	03/29/19	6,811.56	6,811.56
		51 STAINLESS STEEL CLEANERS	303000076551		00003671				11.98
		52 COUPON-PEANUT BUTTER	303300086612		00003671				-2.50
		53 GRILL BRUSH	206194006216		00003627				2.16
		54 GRILL BRUSHES	303300076500		00003627				4.32
		55 FEES	101000056306		00003627				92.79
		56 FEES	201000056306		00003627				92.78
		57 MEETING FOOD	101000046212		00003627				27.66
		58 MEETING FOOD	201000046212		00003627				37.70

VENDOR TOTAL: 6,811.56

WALM WALMART COMMUNITY/RFC5LLC

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
031619				03/16/19		60412	03/29/19	393.47	393.47
		01 CHIPS	303000086622		00003626				61.10
		02 FRUIT SNACKS	303000086623		00003626				43.92
		03 CANDY	303000086624		00003626				114.24
		04 COOKIES	303000086618		00003626				31.08
		05 COUPON-COOKIES	303000086618		00003626				-4.00
		06 COUPON-FRUIT SNACKS	303000086623		00003626				-8.00
		07 COUPON-CHIPS	303000086622		00003626				-3.00
		08 CONDIMENT DISHES	303300076500		00003628				2.46
		09 CAN OPENER	303300076500		00003628				7.12
		10 MOP	303300076500		00003628				19.97
		11 DRY ERASE BOARD	303300076500		00003628				17.96
		12 MAGNETS	303300076500		00003628				1.97
		13 ICED TEA JUG	303300076500		00003628				7.26
		14 FLOOR CLEANING LIQUID	303300076551		00003628				4.48
		15 GRILL CLEANER RAGS	303000076551		00003628				2.84
		16 GLASS CONDIMENT DISHES	303000076500		00003628				22.10
		17 CAN OPENER	303000076500		00003628				7.12
		18 CARPET RECHARGABLE VACUUM	303000076551		00003628				49.88
		19 PLASTIC CONDIMENT CONTAINERS	206194006216		00003628				3.44
		20 MEATBALLS	206095046216		00003672				11.53

VENDOR TOTAL: 393.47
 TOTAL --- ALL INVOICES: 147,305.33

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SYCAMORE PARK DISTRICT
DEPARTMENT SUMMARY REPORT

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INVOICES DUE ON/BEFORE 04/23/2019

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE

AUDIT			
10	ADMINISTRATION		
LAUTER	LAUTERBACH & AMEN LLP		11,500.00
	ADMINISTRATION		11,500.00
CONCESSIONS			
30	CLUBHOUSE CONCESSIONS		
DYNEGY E	DYNEGY ENERGY SERVICES	31,668.33	42.89
PDRMA	PDRMA	96,588.80	521.46
PRIN	PRINCIPAL LIFE GROUP	4,614.12	22.87
STAPLES	STAPLES BUSINESS ADVANTAGE	1,051.41	144.87
UNUM	UNUM LIFE INSURANCE	1,087.64	8.55
WASTE	WASTE MANAGEMENT	1,059.97	57.15
	CLUBHOUSE CONCESSIONS		797.79
33	SPORTS COMPLEX CONCESSIONS		
DYNEGY E	DYNEGY ENERGY SERVICES	31,668.33	32.53
	SPORTS COMPLEX CONCESSIONS		32.53
GOLF COURSE			
10	ADMINISTRATION		
ACUSHNET	ACUSHNET COMPANY	16,941.67	186.50
	ADMINISTRATION		186.50
40	GOLF OPERATIONS		
ADVANCE	ADVANCE AUTO PARTS	4,589.42	89.77
DYNEGY E	DYNEGY ENERGY SERVICES	31,668.33	551.27
NIV	NIVEL PARTS & MANUFACTURING	892.49	55.26
PDRMA	PDRMA	96,588.80	2,169.62
PRIN	PRINCIPAL LIFE GROUP	4,614.12	142.98
SOFT	SOFT WATER CITY	855.80	22.00
UNUM	UNUM LIFE INSURANCE	1,087.64	18.50
	GOLF OPERATIONS		3,049.40

INVOICES DUE ON/BEFORE 04/23/2019

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE

RECREATION			
21	SPORTS COMPLEX MAINTENANCE		
MENA	MENARDS - SYCAMORE	2,217.00	32.88
MROUT	MR OUTHOUSE	1,225.00	200.00
NIV	NIVEL PARTS & MANUFACTURING	892.49	253.36
PDRMA	PDRMA	96,588.80	6,346.15
PION	PIONEER		4,628.87
PRIN	PRINCIPAL LIFE GROUP	4,614.12	355.02
UNUM	UNUM LIFE INSURANCE	1,087.64	79.00
WAGN	WAGNER AGGREGATE, INC.		214.40
WASTE	WASTE MANAGEMENT	1,059.97	33.05
	SPORTS COMPLEX MAINTENANCE		13,873.32
25	MIDWEST MUSEUM OF NATURAL HIST		
TIPTOP	TIP TOP ROOFING		575.00
	MIDWEST MUSEUM OF NATURAL HIST		575.00
55	PROGRAMS - YOUTH ATHLETICS		
ALL	ALL STAR SPORTS INSTRUCTION	1,856.50	703.00
	PROGRAMS - YOUTH ATHLETICS		703.00
75	COMMUNITY CENTER		
BSN	BSN SPORTS	5,985.77	110.34
CARR	CARROT-TOP INDUSTRIES	82.65	80.65
CINTA	CINTAS CORPORATION #355	1,005.76	145.64
CINTA2	CINTAS CORP	144.38	54.90
DYNEGY E	DYNEGY ENERGY SERVICES	31,668.33	3,907.06
FOX1	FOX VALLEY FIRE & SAFETY	1,902.00	259.00
GOPHER	GOPHER		224.90
GRAI	GRAINGER	635.41	209.00
MENA	MENARDS - SYCAMORE	2,217.00	122.78
PDRMA	PDRMA	96,588.80	62.39
PRIN	PRINCIPAL LIFE GROUP	4,614.12	142.98
STAPLES	STAPLES BUSINESS ADVANTAGE	1,051.41	255.81
UNUM	UNUM LIFE INSURANCE	1,087.64	11.84
VERMONT	VERMONT SYSTEMS INC	797.36	439.40
WASTE	WASTE MANAGEMENT	1,059.97	152.30
	COMMUNITY CENTER		6,178.99

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SYCAMORE PARK DISTRICT
DEPARTMENT SUMMARY REPORT

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INVOICES DUE ON/BEFORE 04/23/2019

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE

CORPORATE			
15	PARKS		
MENA	MENARDS - SYCAMORE	2,217.00	256.56
MROUT	MR OUTHOUSE	1,225.00	215.00
MSC	MSC INDUSTRIAL SUPPLY CO		219.18
NIV	NIVEL PARTS & MANUFACTURING	892.49	180.16
PDRMA	PDRMA	96,588.80	845.86
PLAYPO	PLAYPOWER LT FARMINGTON INC		1,091.50
PRIN	PRINCIPAL LIFE GROUP	4,614.12	55.76
SOFT	SOFT WATER CITY	855.80	78.50
STAPLES	STAPLES BUSINESS ADVANTAGE	1,051.41	61.63
UNUM	UNUM LIFE INSURANCE	1,087.64	7.22
WASTE	WASTE MANAGEMENT	1,059.97	33.05
	PARKS		10,407.84
RECREATION			
10	ADMINISTRATION		
CINTA	CINTAS CORPORATION #355	1,005.76	51.16
CINTA2	CINTAS CORP	144.38	79.76
CMJ	CMJ TECHNOLOGIES, INC.	9,597.91	392.75
DYNEGY E	DYNEGY ENERGY SERVICES	31,668.33	105.50
ECO	ECOWATER SYSTEMS, INC.	36.58	73.97
IL2	IL STATE POLICE SERVICES FUND		500.00
ILLIN	ILLINI SECURITY SYSTEMS, INC.	1,348.75	151.87
INTEG	INTEGRA BUSINESS SYSTEMS, INC.	621.11	151.80
PDRMA	PDRMA	96,588.80	5,872.78
PRIN	PRINCIPAL LIFE GROUP	4,614.12	422.15
RINGCEN	RINGCENTRAL INC.		1,456.68
STAPLES	STAPLES BUSINESS ADVANTAGE	1,051.41	108.42
UNUM	UNUM LIFE INSURANCE	1,087.64	91.85
	ADMINISTRATION		9,458.69
21 SPORTS COMPLEX MAINTENANCE			
ADVANCE	ADVANCE AUTO PARTS	4,589.42	99.12
CONS	CONSERV FS	4,106.11	135.61
CSR	CSR BOBCAT EQUIPMENT CO.	841.49	461.96
DEKA2	DEKALB IMPLEMENT CO.,	265.56	550.00
DYNEGY E	DYNEGY ENERGY SERVICES	31,668.33	180.28
FAST	FASTENAL COMPANY	302.50	179.62
LOWE	LOWE'S	1,357.97	124.00

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SYCAMORE PARK DISTRICT
 DEPARTMENT SUMMARY REPORT

INVOICES DUE ON/BEFORE 04/23/2019

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE

CORPORATE			
10	ADMINISTRATION		
AFLAC	AFLAC	2,120.65	605.90
ANCEL	ANCEL GLINK, P.C.	9,249.29	1,300.13
BANK	THE BANK OF NEW YORK MELLON		1,500.00
CINTA	CINTAS CORPORATION #355	1,005.76	16.68
CMJ	CMJ TECHNOLOGIES, INC.	9,597.91	392.75
DYNEGY E	DYNEGY ENERGY SERVICES	31,668.33	105.50
ECO	ECOWATER SYSTEMS, INC.	36.58	73.97
IL2	IL STATE POLICE SERVICES FUND		500.00
ILLIN	ILLINI SECURITY SYSTEMS, INC.	1,348.75	151.88
INTEG	INTEGRA BUSINESS SYSTEMS, INC.	621.11	151.84
PDRMA	PDRMA	96,588.80	3,955.56
PRIN	PRINCIPAL LIFE GROUP	4,614.12	272.36
RINGCEN	RINGCENTRAL INC.		1,456.65
STAPLES	STAPLES BUSINESS ADVANTAGE	1,051.41	270.26
UNUM	UNUM LIFE INSURANCE	1,087.64	41.63
WASTE	WASTE MANAGEMENT	1,059.97	63.66
	ADMINISTRATION		10,858.77
12	MARKETING		
BANN	BANNER UP SIGNS	114.00	294.00
LE PRINT	LE PRINT EXPRESS	505.81	68.00
SYCPROM	SYCAMORE POST PROM		100.00
	MARKETING		462.00
15	PARKS		
ADVANCE	ADVANCE AUTO PARTS	4,589.42	98.33
CINTA	CINTAS CORPORATION #355	1,005.76	39.96
CINTA2	CINTAS CORP	144.38	117.25
CONS	CONSERV FS	4,106.11	791.87
CSR	CSR BOBCAT EQUIPMENT CO.	841.49	459.00
DYNEGY E	DYNEGY ENERGY SERVICES	31,668.33	422.34
EARLEPRE	EARLEPRESS INC		320.31
ENCAP	ENCAP, INC	1,760.00	2,905.00
FENCE	FENCE SALES OF SYCAMORE INC	2,394.00	1,782.00
ILLAG	ILLINOIS DEPT OF AGRICULTURE		130.00
JULIEINC	JULIE INC.	3.24	1.08
LOWE	LOWE'S	1,357.97	270.16
MEL	MELIN'S LOCK & KEY	50.56	26.12

INVOICES DUE ON/BEFORE 04/23/2019

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
GOLF COURSE			
41	GOLF MAINTENANCE		
ADVANCE	ADVANCE AUTO PARTS	4,589.42	23.26
BURRI	BURRIS EQUIPMENT CO.	2,981.07	194.79
CINTA	CINTAS CORPORATION #355	1,005.76	39.92
CONS	CONSERV FS	4,106.11	1,410.24
CSR	CSR BOBCAT EQUIPMENT CO.	841.49	459.00
DYNEGY E	DYNEGY ENERGY SERVICES	31,668.33	487.40
MENA	MENARDS - SYCAMORE	2,217.00	83.90
PDRMA	PDRMA	96,588.80	2,598.92
PRIN	PRINCIPAL LIFE GROUP	4,614.12	171.58
REIN	REINDERS, INC.	6,311.84	712.94
UNUM	UNUM LIFE INSURANCE	1,087.64	22.20
	GOLF MAINTENANCE		6,204.15
AQUATICS			
81	AQUATICS MAINTENANCE		
DYNEGY E	DYNEGY ENERGY SERVICES	31,668.33	189.35
	AQUATICS MAINTENANCE		189.35
CAPITAL PROJECTS			
10	ADMINISTRATION		
CMJ	CMJ TECHNOLOGIES, INC.	9,597.91	4,192.94
DOTY	DOTY & SON CONCRETE PRODUCTS		498.00
ENGIN	ENGINEERING RESOURCE ASSOC	65,380.66	4,337.50
	ADMINISTRATION		9,028.44
ACTION 2020			
10	ADMINISTRATION		
ENGIN	ENGINEERING RESOURCE ASSOC	65,380.66	1,503.53
WOODARD	THE WOODARD GROUP, INC.		2,600.00
	ADMINISTRATION		4,103.53
TOTAL ALL DEPARTMENTS			87,609.30

Interim \$ 147,305.33
 New \$ 87,609.30

 total \$ 234,914.63

To: Board of Commissioners

From: Jackie Hienbuecher

Subject: Monthly Report

Date: April 23, 2019

Administrative Initiatives (4/1/19 – 4/30/19)

- Attended scheduled Superintendent and Board meetings.
- Reviewed deposits for Community Center, Golf and Concessions, prepared general ledger journal entries to be posted.
- Updated EFTs. Performed installment billing for Pathway Fitness memberships and passes. The March installment was for 253 individuals, a decrease of 28. The monthly installment was \$4,477 (\$230 decrease) processed through credit cards and \$515 (\$191 decrease) through ACH transactions. There were 12 households whose credit cards did not process due to cancellation for lost and/or stolen credit cards or non-sufficient funds. We have had to follow up on each of these and process the transactions. The April installment was for 253 individuals, no change. The monthly installment was \$4,529 (\$52 increase) processed through credit cards and \$552 (\$37 increase) through ACH transactions. There were 11 households whose credit cards did not process due to cancellation for lost and/or stolen credit cards or non-sufficient funds. We have had to follow up on each of these and process the transactions.
- Continued to monitor new household accounts on Rectrac for residency.
- Transferred cost of goods sold in concessions/catering, pro shop, vending and recreation programs.
- Assisted staff with technology problems/concerns/needs. Coordinated assistance from CMJ to resolution when necessary.
- Performed criminal background checks on new hires and volunteers.

- Prepared monthly sales tax returns.
- Filed monthly IMRF earnings and submitted payment.
- Filed quarterly payroll taxes.
- Processed monthly bills for payment.
- Completed 2018 Workers' Compensation Payroll Audit.
- Processed purchase orders for pro shop inventory. Posted inventory received for sale. Tagged/prepared inventory for pro shop stocking.
- Prepared MD&A. Reviewed draft of annual audit. Provided updates and IMRF documentation.
- Coordinated installation of workstations and phones for new staff.
- Updated/completed documentation for Executive Summary.
- Entered annual 2019 Budget into MSI.
- Completed allocation of 2019 Budget over 12 months.
- Finalized 2018 Tax Levy with the County.
- Coordinated enrollment in insurance for new employee.
- Assisted employee with stolen gift card.
- Reviewed applications for financial assistance for programs.
- Completed consolidated year-end financial report (CYEFR) for trail grants.
- Calculated vehicle allowance for Executive Director.
- Contacted Comed to start setup of account for Riverside Park – Soccer Complex.

- Discussed changes in Pathway Fitness Membership/Pass EFT for renewals.
- Updated wages for short term disability.
- Closed Bond Account with IPDLAF. Funds transferred to operating account.
- Worked with homeowner/contractor to get proper certification of insurance for work being done. Needs to go through park property.
- Assisted recreation staff with financial report for Community Center.
- Attended Pumpkin Festival Committee meeting.

Administrative Initiatives (5/1/19 – 5/31/19)

- Attend scheduled Superintendent and Board meetings.
- File monthly unemployment report with state.
- File monthly Sales Tax Return.
- Review deposits for Community Center, Golf, and Concessions. Prepare journal entries to be posted.
- File monthly IMRF earnings and submit payment.
- Update EFTs. Review and run installment billing for Pathway Fitness memberships/passes.
- Process monthly bills for payment.
- Continue training staff on EZLinks inventory processing
- Update 2019 cash flow.
- Attend NWIAPR meeting at Dekalb Park District.
- Attend Dog Park Dedication and Grand Opening.

- Complete PDRMA Operating Expenditure Request.
- Discuss with Vermont Systems and CMJ regarding possible options for updating software in order to reduce outages for our 24/7 services.
- Begin reviewing GolfTrac. Work with Kirk and Vermont Systems to address any concerns.
- Finalize audit and present to Board. File with County.
- Continue to work with Sarah and Visionary Webworks on Employee Portal documents.
- Reconcile FSA accounts.
- Review applications for financial assistance for aquatics passes.
- Coordinate enrollment in insurance for new employee.
- Review equipment lifecycle and capital asset spreadsheets. Develop tools and procedures to keep current.
- Work with Charitee to get our account up to date.
- Develop policy for Drivers Abstract.
- Perform criminal background check on any new hires.
- Transfer cost of goods sold in concessions (beverage cart, catering, sports complex), recreation, vending and pro shop sales.
- Review purchasing card programs for possible implementation.
- Look into purchasing Finpoint software to allow staff to print accounting information to screen.
- Look into ATM options for clubhouse.
- Review outstanding accounts payable checks to determine validity. Review outstanding payroll checks.

Sycamore Park District
Summarized Revenue & Expense Report
Period ended March 31, 2019

Corporate Fund (10)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	<u>Variance</u>
Revenues					
Administration	2,968.96	10,983.02	1,403,338.00	16,133.19	-31.9%
Marketing	-	-	-	-	
Parks	490.00	600.00	21,256.00	-	#DIV/0!
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Revenues	3,458.96	11,583.02	1,424,594.00	16,133.19	-28.2%
Expenses					
Administration	49,385.77	101,324.44	1,026,939.00	100,033.34	1.3%
Marketing	8,835.83	12,340.65	73,330.00	7,046.66	75.1% (1)
Parks	22,484.63	41,541.54	310,934.00	40,402.30	2.8%
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Expenses	80,706.23	155,206.63	1,411,203.00	147,482.30	5.2%
Total Fund Revenues	3,458.96	11,583.02	1,424,594.00	16,133.19	-28.2%
Total Fund Expenses	80,706.23	155,206.63	1,411,203.00	147,482.30	5.2%
Surplus (Deficit)	(77,247.27)	(143,623.61)	13,391.00	(131,349.11)	9.3%

(1) Timing of uniform costs.

Sycamore Park District
Summarized Revenue & Expense Report
Period ended March 31, 2019

Recreation Fund (20)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	329.76	1,396.10	964,830.00	1,779.27	-21.5%
Sports Complex	-	410.00	41,322.00	-	#DIV/0!
Sports Complex Maintenance	-	-	39,874.00	-	#DIV/0!
Midwest Museum of Natural Hist	599.13	1,197.71	2,400.00	1,147.25	4.4%
Programs-Youth	1,111.00	2,704.00	13,941.00	706.00	283.0% (1)
Programs-Tweens	-	-	247.00	-	#DIV/0! (1)
Programs-Adult	326.00	1,692.00	22,837.00	1,138.00	48.7% (1)
Programs-Adult Athletic Leagues	-	-	11,786.00	-	#DIV/0! (1)
Programs-Youth Athletics	3,071.00	7,602.96	34,485.00	4,535.00	67.7% (1)
Programs-Fitness	1,127.00	5,411.63	17,065.00	1,772.00	205.4% (1)
Programs-Early Childhood	1,190.00	3,266.00	6,730.00	2,760.00	18.3% (1)
Programs-Dance	(10.00)	943.76	3,689.00	744.00	26.8% (1)
Programs-Special Events	562.00	5,071.00	15,534.00	3,720.00	36.3% (1)
Programs-Community Events	360.00	710.00	17,155.00	2,160.00	-67.1% (1)
Programs-Trips	-	-	-	-	#DIV/0! (1)
Brochure	-	-	7,350.00	-	#DIV/0!
Weight Room	14,193.94	56,937.64	150,066.00	189.00	30025.7% (2)
Community Center	4,794.25	14,075.02	41,161.00	-	#DIV/0! (2)
Total Revenues	27,654.08	101,417.82	1,390,472.00	20,650.52	391.1%

(1) Revenue from programs increased 56.3%, \$9,866 compared to 2018.

(2) Community Center not open until April 2018

Sycamore Park District
Summarized Revenue & Expense Report
Period ended March 31, 2019

Expenses

Administration	64,732.25	146,258.37	555,939.00	130,971.42	11.7%
Sports Complex	-	-	-	-	#DIV/0!
Sports Complex Maintenance	49,749.72	101,775.25	421,322.00	98,081.51	3.8%
Midwest Museum of Natural Hist	2,454.24	5,025.02	10,750.00	2,502.14	100.8%
Programs-Youth	372.33	452.27	7,519.00	295.49	53.1% (1)
Programs-Teens	-	-	197.00	-	#DIV/0! (1)
Programs-Adult	419.70	3,064.96	19,938.00	1,220.90	151.0% (1)
Programs-Leagues	1,337.00	3,232.12	7,361.00	2,033.55	58.9% (1)
Programs-Youth Athletics	2,069.91	2,104.90	25,348.00	1,069.62	96.8% (1)
Programs-Fitness	1,285.13	2,206.92	8,787.00	788.06	180.0% (1)
Programs-Preschool	-	-	4,671.00	1,305.00	-100.0% (1)
Programs-Dance	129.18	226.07	1,517.00	258.38	-12.5% (1)
Programs-Special Events	732.94	2,350.42	10,308.00	1,213.11	93.8% (1)
Programs-Community Events	452.91	452.91	30,820.00	1,573.00	-71.2% (1)
Programs-Trips	-	-	-	-	#DIV/0! (1)
Brochure	-	1,823.63	22,800.00	1,457.27	25.1%
Weight Room	985.21	3,963.93	43,642.00	-	#DIV/0! (2)
Community Center	26,649.26	44,415.03	204,718.00	14,621.58	203.8% (2)
Total Expenses	151,369.78	317,351.80	1,375,637.00	257,391.03	23.3%
Total Fund Revenues	27,654.08	101,417.82	1,390,472.00	20,650.52	391.1%
Total Fund Expenses	151,369.78	317,351.80	1,375,637.00	257,391.03	23.3%
Surplus (Deficit)	(123,715.70)	(215,933.98)	14,835.00	(236,740.51)	-8.8%

(1) Expenses for programs increased 44.4%, \$4,333 compared to 2018.

(2) Community Center not open until 4/14/18.

Donations (21)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	1,170.63	9,655.25	27,500.00	49,387.15	-80.4% (1)
Total Revenues	1,170.63	9,655.25	27,500.00	49,387.15	-80.4%
Expenses					
Administration	-	-	27,500.00	-	#DIV/0!
Total Expenses	-	-	27,500.00	-	#DIV/0!
Total Fund Revenues	1,170.63	9,655.25	27,500.00	49,387.15	-80.4%
Total Fund Expenses	-	-	27,500.00	-	#DIV/0!
Surplus (Deficit)	1,170.63	9,655.25	-	49,387.15	-80.4%

(1) 2018 received two year installment from Northwestern Medicine \$40,000

Special Recreation (22)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	36.35	254.31	190,000.00	250.34	1.6%
Total Revenues	36.35	254.31	190,000.00	250.34	1.6%
Expenses					
Administration	-	-	190,000.00	16.23	-100.0%
Total Expenses	-	-	190,000.00	16.23	-100.0%
Total Fund Revenues	36.35	254.31	190,000.00	250.34	1.6%
Total Fund Expenses	-	-	190,000.00	16.23	-100.0%
Surplus (Deficit)	36.35	254.31	-	234.11	8.6%

Sycamore Park District
Summarized Revenue & Expense Report
Period ended March 31, 2019

Insurance (23)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	72.42	194.80	70,000.00	231.16	-15.7%
Total Revenues	72.42	194.80	70,000.00	231.16	-15.7%
Expenses					
Administration	-	-	67,553.00	-	#DIV/0!
Total Expenses	-	-	67,553.00	-	#DIV/0!
Total Fund Revenues	72.42	194.80	70,000.00	231.16	-15.7%
Total Fund Expenses	-	-	67,553.00	-	#DIV/0!
Surplus (Deficit)	72.42	194.80	2,447.00	231.16	-15.7%

Audit (24)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	28.50	76.65	15,000.00	129.38	-40.8%
Total Revenues	28.50	76.65	15,000.00	129.38	-40.8%
Expenses					
Administration	-	-	15,950.00	-	#DIV/0!
Total Expenses	-	-	15,950.00	-	#DIV/0!
Total Fund Revenues	28.50	76.65	15,000.00	129.38	-40.8%
Total Fund Expenses	-	-	15,950.00	-	#DIV/0!
Surplus (Deficit)	28.50	76.65	(950.00)	129.38	-40.8%

Paving & Lighting (25)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	44.77	120.43	150.00	209.94	-42.6%
Total Revenues	44.77	120.43	150.00	209.94	-42.6%
Expenses					
Administration	-	-	22,000.00	-	#DIV/0!
Total Expenses	-	-	22,000.00	-	#DIV/0!
Total Fund Revenues	44.77	120.43	150.00	209.94	
Total Fund Expenses	-	-	22,000.00	-	
Surplus (Deficit)	44.77	120.43	(21,850.00)	209.94	

Park Police (26)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	8.55	23.01	150.00	41.11	-44.0%
Total Revenues	8.55	23.01	150.00	41.11	-44.0%
Expenses					
Administration	-	-	4,500.00	-	#DIV/0!
Total Expenses	-	-	4,500.00	-	#DIV/0!
Total Fund Revenues	8.55	23.01	150.00	41.11	-44.0%
Total Fund Expenses	-	-	4,500.00	-	
Surplus (Deficit)	8.55	23.01	(4,350.00)	41.11	-44.0%

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended March 31, 2019

IMRF (27)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	-	-	91,000.00	-	#DIV/0!
Total Revenues	-	-	90,000.00	-	#DIV/0!
Expenses					
Administration	-	-	89,556.00	-	#DIV/0!
Total Expenses	-	-	89,556.00	-	#DIV/0!
Total Fund Revenues	-	-	90,000.00	-	#DIV/0!
Total Fund Expenses	-	-	89,556.00	-	#DIV/0!
Surplus (Deficit)	-	-	444.00	-	

Social Security (28)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	-	-	102,000.00	-	#DIV/0!
Total Revenues	-	-	102,000.00	-	#DIV/0!
Expenses					
Administration	-	-	108,257.00	-	#DIV/0!
Total Expenses	-	-	108,257.00	-	#DIV/0!
Total Fund Revenues	-	-	102,000.00	-	#DIV/0!
Total Fund Expenses	-	-	108,257.00	-	#DIV/0!
Surplus (Deficit)	-	-	(6,257.00)	-	

Sycamore Park District
Summarized Revenue & Expense Report
Period ended March 31, 2019

Concessions (30)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Clubhouse Concessions	-	-	76,145.00	28.40	-100.0%
Beverage Cart	-	-	11,281.00	-	#DIV/0!
Sports Complex Concessions	-	-	39,945.00	-	#DIV/0!
Pool Concessions	-	-	7,706.00	-	#DIV/0!
Catering	1,359.50	4,602.00	18,615.00	3,692.63	24.6%
	<hr/>			<hr/>	
Total Revenues	1,359.50	4,602.00	153,692.00	3,721.03	23.7%
Expenses					
Clubhouse Concessions	6,190.55	10,085.17	98,519.00	7,407.84	36.1%
Beverage Cart	-	-	8,689.00	-	#DIV/0!
Sports Complex Concessions	509.63	538.75	31,620.00	92.09	485.0%
Pool Concessions	-	-	7,086.00	44.63	-100.0%
Catering	236.61	864.47	6,595.00	579.31	49.2%
	<hr/>			<hr/>	
Total Expenses	6,936.79	11,488.39	152,509.00	8,123.87	41.4%
Total Fund Revenues	1,359.50	4,602.00	153,692.00	3,721.03	23.7%
Total Fund Expenses	6,936.79	11,488.39	152,509.00	8,123.87	41.4%
Surplus (Deficit)	(5,577.29)	(6,886.39)	1,183.00	(4,402.84)	56.4%

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended March 31, 2019

Developer Contributions (32)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	11.93	5,653.46	21,000.00	6,716.69	-15.8%
Total Revenues	11.93	5,653.46	21,000.00	6,716.69	-15.8%
Expenses					
Administration	-	-	21,000.00	-	#DIV/0!
Total Expenses	-	-	21,000.00	-	#DIV/0!
Total Fund Revenues	11.93	5,653.46	21,000.00	6,716.69	-15.8%
Total Fund Expenses	-	-	21,000.00	-	#DIV/0!
Surplus (Deficit)	11.93	5,653.46	-	6,716.69	-15.8%

Sycamore Park District
Summarized Revenue & Expense Report
Period ended March 31, 2019

Golf Course (50)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Golf Operations	73,320.25	74,716.31	474,322.00	77,689.77	-3.8%
Golf Maintenance	-	-	20,290.00	-	#DIV/0!
Total Revenues	73,320.25	74,716.31	494,612.00	77,689.77	-3.8%
Expenses					
Golf Operations	18,316.22	33,560.98	220,563.00	35,111.51	-4.4%
Golf Maintenance	24,562.02	47,569.59	274,049.00	45,602.87	4.3%
Total Expenses	42,878.24	81,130.57	494,612.00	80,714.38	0.5%
Total Fund Revenues	73,320.25	74,716.31	494,612.00	77,689.77	-3.8%
Total Fund Expenses	42,878.24	81,130.57	494,612.00	80,714.38	0.5%
Surplus (Deficit)	30,442.01	(6,414.26)	-	(3,024.61)	112.1%

Sycamore Park District
Summarized Revenue & Expense Report
Period ended March 31, 2019

Aquatics (51)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Pool	2,841.00	2,841.00	63,115.00	1,545.00	83.9%
Swim Lessons	500.00	500.00	19,444.00	500.00	
Splashpad	150.00	150.00	17,059.00	-	#DIV/0!
	<hr/>			<hr/>	
Total Revenues	3,491.00	3,491.00	99,618.00	2,045.00	70.7%
Expenses					
Pool	24.23	326.73	52,920.00	777.51	-58.0%
Aquatics Maintenance	6,524.76	7,430.66	37,400.00	678.41	995.3%
Swim Lessons			8,932.00	-	
Splashpad	-	-	234.00	-	#DIV/0!
	<hr/>			<hr/>	
Total Expenses	6,548.99	7,757.39	99,486.00	1,455.92	432.8%
Total Fund Revenues	3,491.00	3,491.00	99,618.00	2,045.00	70.7%
Total Fund Expenses	6,548.99	7,757.39	99,486.00	1,455.92	432.8%
Surplus (Deficit)	(3,057.99)	(4,266.39)	132.00	589.08	-824.2%

Sycamore Park District
Summarized Revenue & Expense Report
Period ended March 31, 2019

Debt Service (60)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	140.91	379.01	614,000.00	542.12	-30.1%
Total Revenues	140.91	379.01	614,000.00	542.12	-30.1%
Expenses					
Administration	-	-	614,116.00	-	#DIV/0!
Total Expenses	-	-	614,116.00	-	#DIV/0!
Total Fund Revenues	140.91	379.01	614,000.00	542.12	-30.1%
Total Fund Expenses	-	-	614,116.00	-	#DIV/0!
Surplus (Deficit)	140.91	379.01	(116.00)	542.12	-30.1%

Capital Projects (70)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	592.77	1,852.77	540,000.00	4,409.69	-58.0%
Total Revenues	592.77	1,852.77	540,000.00	4,409.69	-58.0%
Expenses					
Administration	58,912.92	72,867.22	539,863.00	16,327.33	346.3%
Total Expenses	58,912.92	72,867.22	539,863.00	16,327.33	346.3%
Total Fund Revenues	592.77	1,852.77	540,000.00	4,409.69	-58.0%
Total Fund Expenses	58,912.92	72,867.22	539,863.00	16,327.33	346.3%
Surplus (Deficit)	(58,320.15)	(71,014.45)	137.00	(11,917.64)	495.9%

Sycamore Park District
Summarized Revenue & Expense Report
Period ended March 31, 2019

Action 2020 (71)

<u>Department</u>	<u>March Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2018 YTD Actual</u>	
Revenues					
Administration	224.76	416.85	5,605,120.00	6,172.87	-93.2%
Total Revenues	224.76	416.85	5,605,120.00	6,172.87	-93.2%
Expenses					
Administration	42,588.20	36,329.36	2,159,275.00	555,918.47	-93.5%
Total Expenses	42,588.20	36,329.36	2,159,275.00	555,918.47	-93.5%
Total Fund Revenues	224.76	416.85	5,605,120.00	6,172.87	-93.2%
Total Fund Expenses	42,588.20	36,329.36	2,159,275.00	555,918.47	-93.5%
Surplus (Deficit)	(42,363.44)	(35,912.51)	3,445,845.00	(549,745.60)	-93.5%
Total Fund Revenues	111,615.38	214,019.84	10,837,908.00	188,329.96	
Total Fund Expenses	389,941.15	682,131.36	7,393,017.00	1,067,429.53	
Surplus (Deficit)	(278,325.77)	(468,111.52)	3,444,891.00	(879,099.57)	

Sycamore Park District
Fund Balances

	Unaudited 1/1/2019	Revenues	Expenses	3/31/2019	3/31/2019 Cash balance
10 Corporate	448,928.49	11,583.02	155,206.63	305,304.88	299,044.26
20 Recreation	359,618.50	101,417.82	317,351.80	143,684.52	175,579.21
21 Donations	76,404.89	9,655.25	-	86,060.14	86,060.14
22 Special Recreation	18,426.12	254.31	-	18,680.43	18,680.43
23 Insurance	37,028.97	194.80	-	37,223.77	37,223.77
24 Audit	14,570.38	76.65	-	14,647.03	14,647.03
25 Paving & Lighting	22,891.66	120.43	-	23,012.09	23,012.09
26 Park Police	4,373.87	23.01	-	4,396.88	4,396.88
27 IMRF	-	-	-	-	-
28 Social Security	7,113.06	-	-	7,113.06	7,113.06
30 Concessions	34,633.92	4,602.00	11,488.39	27,747.53	22,051.89
32 Developer Contributions	479.89	5,653.46	-	6,133.35	6,133.35
60 Debt Service	72,041.20	379.01	-	72,420.21	72,420.21
70 Capital Projects	385,125.14	1,852.77	72,867.22	314,110.69	304,660.69
71 Action 2020	160,202.32	224.76	42,588.20	117,838.88	115,516.63
Total governmental fund balance	1,641,838.41	136,037.29	599,502.24	1,178,373.46	1,186,539.64
50 Golf Course	313,767.68	74,716.31	81,130.57	307,353.42	
	<u>(382,836.75)</u>			<u>(382,836.75)</u>	
	(69,069.07)			(75,483.33)	(30,315.18)
51 Aquatics	406,918.48	3,491.00	7,757.39	402,652.09	
	<u>(405,939.83)</u>			<u>(405,939.83)</u>	
	978.65			(3,287.74)	(3,287.74)
Total proprietary funds	(68,090.42)	78,207.31	88,887.96	(78,771.07)	
	1,573,747.99			1,099,602.39	1,152,936.72

Summary of depository accounts as of **4/18/2019**

<u>Location</u>	<u>Balance</u>	<u>Interest</u>	<u>YTD Interest</u>
First Midwest Bank	1,092,125.19	2.13	7807.16
Resource Bank	32,649.70	0.68	53.47
IPDLAF	698.24	2.25	59.87
DCCF - Action 2020	28,175.33		
Dekalb Co. Community Foundation	<u>17,664.81</u>		
	1,171,313.27		

To: Board of Commissioners

From: Theresa Tevsh

Subject: Monthly Recreation Report

Date: April 17, 2019

Administrative Initiatives (4/1/19-4/30/19)

Theresa Tevsh, Superintendent of Recreation

- Exhibition basketball event held March 16 from 6-9pm in the Community Center. New owners of the Men's Panther ABA Basketball league out of Dekalb area approached the park district to see if we could host a regular season of home games from November -April 2019-2020 season. They are looking for a venue to hold 300 spectators. We held a trial run on Saturday, March 16th. We had our *First*, full court basketball game, using scoreboard and refs. We opened with our UIC Elite High School travel basketball team playing at 6pm, then the Men's game followed at 7:30pm. Panthers had a DJ and drummer as entertainment, and they allowed us to use the halftime to showcase our Jr. NBA winners to show off their skills drills. We ran our concession stand for the night and had 4 NIU students that volunteered to help with the event. We are still in negotiations, as they want to have a cut of our concession profits, which is a no to that at this time.
- Spring Break activities March 19-26: Our staff along with Aggression Volleyball coaches offered free activities in the gym during Spring Break.

March 22,29 Volleyball	22 participants
March 27 Speed & Agility clinic	8 participants
March 27 Kickball	10 participants
- Staff meeting held March 29 to prepare for “the big clean” of the facility, review any yearly maintenance items, touch up paint, repairs, etc. in preparation for 1-year anniversary event.
- Guest Speaker at NIU Sport Management undergrad class, along with Assistant Professor, Steven Howell, April 1.

- Attended the Midwest Museum of Natural History- Special Meeting with Brian Gregory, City Manager and Mayor Curt Lang. MMNH did not have enough board members to meet quorum, but those there, stayed to hear the conversation to discuss the possibility of the Museum sharing space with other attendants. Gregory mentioned that the “rent” could be given to the Park District to help with maintenance costs. The Mayor shared the idea of a “visitors center” to share space with the museum.
- Participated in the staff training, with Recreation Specialist, Melissa Dobberstein, for the Summer Concession staff in-service, April 3.
- Assisted at the Community Center Anniversary Event on April 14th. A snowy, 8” of snowfall halted our anticipated attendance. 54 people were counted through the door for the event (this did not count the members using the facility for the day). A mailer was sent out early March to let the community know about the event and specials for that day, along with Facebook and a great radio announcement by Sarah on B95. Thank you to Board member Bill, Dan and staff for assisting with the event. Jeff was busy keeping the snow cleared from the parking lot and sidewalks. A big thank you to Jerry, our Facilities custodian, for keeping our new facility looking new- 360 days later. The event was led by Graduate assistant, Viktoria Orosz, who planned a great event. Even though it was not planned, over a dozen people showed up to take advantage of fresh snow on the sled hill!
- Will complete the Final Intern Evaluation on April 18 for the University requirement.
- Will assist at the Breakfast with the Bunny event, now in its new location at the Community Center, with a new breakfast menu, on April 20th.
- Along with the Intern, will finalize the events for the Dog Park Grand Opening.
- Along with the Recreation Team, we will lead 133- 6th graders in a field trip at the Community Center on April 25th. The students will be broken down into 5 groups, and rotate to stations through the gym and classroom
- The NEW, Teen Flashlight Egg Hunt, was canceled on April 14th with only 4 participants registered. 20 participants were needed for the event to be

successful. The Recreation team will evaluate the objectives and goals for the event to see if we should try it again for next year.

- Will attend the Chamber Leadership Academy on April 26 to tour Sycamore Schools.
- Will attend the NWIAPR meeting in Dekalb and tour the Elwood House on April 26.

Lisa Metcalf, Facilities Supervisor

- Held a Service Desk Staff meeting to prepare everyone for summer.
- Attended our One Year Anniversary event on Sunday, April 14.
- Attended a Fitness Center Roundtable to learn about what other Park District's do for health insurance incentive programs at their agencies.
- Pool staff continue to get hired to get ready for summer.
- Prepared a cost comparison of Pathway Fitness income/expense report.
- Performed evaluations, with Tracy's assistance, on each of the Service Desk staff now that we will have been open a year.
- Created a new form for Personal Trainers to keep track and log their client's sessions.
- Continued to scheduling field rentals for the Sports Complex.
- Registration for summer programs started April 22.
- Started a discussion with a company called REACH to see what it would take to have our Community Center schedule on the TV in the lobby.
- Continued to work in RecTrac to update things as new things get added and changed.

Melissa J Dobberstein, Food and Beverage Manager, Recreation Specialist

- Completed vending reports for month of March.
- Booked clubhouse rentals for April 27, May 18, 26, and June 15th
- Booked birthday party packages for April 20, 26, May 5, June 1 and 8th.
- Created two new programs for the Community Center, Pawpalooza scheduled for the Dog Park on August 24 and Junk in the Trunk August 17.
- Finish all the details for Teen Flashlight Egg Hunt.
- Had hood cleaned in Caddyshack grill
- Cleaned kitchen to get ready to opening of golf season.
- Met with vendors to go over prices for 2019 season
- Opened Caddyshack grill on Tuesday April 2, 2019.
- Met with group to run concessions for basketball tournament for May 11

Sarah Rex, Marketing and Recreation Supervisor

- Met with School District and ENCAP representatives to continue developing outdoor classroom opportunity at the Middle School.
- April 10: Guest DJ at WDKB to promote the One Year Anniversary Event April 14.
- Attend Connecting Children to Nature Coalition meeting.
- Promotion of Summer programming, facilities and events. The Summer brochure will be in mailboxes the week of April 15 and registration begins April 22.

Administrative Initiatives (5/1/19-5/31/19)

Theresa Tevsh, Superintendent of Recreation Services

- Will assist with The Dog Park Grand Opening on May 4
- Will be out of the office May 5-12 on vacation
- The summer brochure is a hefty 44 pages of fun! We are excited to start a new partnership with the Sycamore Library which has added many new, free programs to the line-up and 2 MORE concerts. These concerts will be in our Amphitheater location on Friday nights, June 28 & Aug 9 at 6pm. There was an error in the brochure(our mistake) on page 12. The fees for the splash pad were copied from the pool fees. The Splash Fountain fees are the same as last year- \$2 for residents and \$4 for non-residents. Sarah will be sending out a facebook post to let the public now. The in-house copies will have a sticker posted inside the brochure with correct fees.
- The Live Health Dekalb County initiative will include the Sycamore Park District the week of May 17-26 with a daily special of access to pathway fitness with the purchase of a track daily admission. The Sycamore Youth Football League will also use our facility to offer free football skills and cheerleading clinics on May 18.
- We welcome our new, full-time recreation Specialist, Justin Genz. His first day will be May 4th. A big thank you to his assistance as our Recreation Intern from January 14-May 4. He was instrumental in planning the Dog Park Grand opening and research into new teen programming for our park district. Our Recreation Team will now be five professionals strong!

Lisa Metcalf, Recreation Supervisor

- Will attend a Fitness Lunch and Learn session in Lakeview.
- Will hold Pool Staff meetings to train and get ready for the Community Pool to open, June 1.

- Will promote Pathway Fitness Specials week of May 5-11 for Sycamore Teachers and City Staff Appreciation week.
- Will hold a Lifeguard/Counselor Inservice with OSCAR so both agencies know how the summer will run.
- Splash Fountain will open Saturday, May 25

Melissa J Dobberstein, Food and Beverage Manager, Recreation Specialist

- Continue to train new staff.
- Get ready for Dog Park Grand Opening. May 4
- Get ready for Park Pride Day. May 4
- Get Sports Complex painted on outside.

Sarah Rex, Marketing and Recreation Supervisor

- May 2: Guest DJ at WDKB to promote the Brian Bemis Family Dog Park Grand Opening.
- Will attend Connecting Children to Nature Coalition meeting.
- Will attend Sycamore Kiwanis Craft Beer and Brat Festival meetings.
- Will help with Park Pride Day and The Brian Bemis Family Dog Park Grand Opening on May 4.
- Will meet with School District and ENCAP representatives to continue developing outdoor classroom opportunity at the Middle School. Will transition the new Natural Areas Specialist into the Middle School Outdoor Classroom project. Along with the School District, begin integrating restoration of the site into their classroom curriculum.

To: Board of Commissioners
From: Justin Genz
Subject: Intern Report
Date: April 16, 2019

Internship Initiatives (1/14/19-4/21/19)

Justin Genz, Recreation Intern

- Researched teen camps in the local area, found the prices of each camp and what they offer.
- Shadowed front desk duties.
- Learned how to sell memberships in RecTrac.
- Executed multiple shelter rentals with Tracy.
- Counted the Daily Attendance login sheets for the community center.
- Met with Sarah and Melissa for special event Mother/son dance.
- Ran games at the Mother/son dance.
- Mailed out marketing programs for the Mayflower Tours event, dropped them at the post office.
- Setting up volleyball nets, working volleyball program on multiple occasions.
- Set up pickleball nets for members.
- Monitoring the gym set up and take down while Jerry was out.
- Mopping floors and cleaning equipment while Jerry was out.

- Attended the Sycamore Park District board meeting.
- Formal meetings with full time staff.
- Escape room research for upcoming summer teen event.
- Attended Two IPRA Rec Section meetings.
- Attended the Supervisor Symposium at Bartlett Park District on April 12.
- Attended the sports affiliate meeting, bounced ideas off the coaches to possible run clinics for spring break week.
- Worked the Father/Daughter dance on February 10.
- Scheduling a basketball tournament at community center on May 11.
- Working customer service desk shifts as needed.
- Sold multiple pathway memberships and track passes.
- Gave multiple tours at the community center.
- Created a PowerPoint slide for the trivia night event.
- Facilitated the trivia night event with Theresa & staff on March 7.
- Held meeting with Illinois Panthers semi pro basketball team.
- Worked Illinois Panthers event on March 16.
- Created teen event descriptions for upcoming summer brochure.
- Tagging golf balls and golf hats for the big sale at Clubhouse March 1-3.
- Adding spring break schedule into RecTrac.
- Adding new event flyers to bulletin board
- Held a kickball clinic during spring break.

- Aided with the strength and conditioning clinic during spring break.
- Reviewed the UAC -AAU basketball rental account.
- Working on special event dog park grand opening for May 4.
- Picked up paperwork from town of Sycamore for the dog park.
- Researching blow up dogs, dog bowls and mail holders for Dog Park.
- Working with Sarah on dog park giveaway donation letter.
- Called multiple dog stores to ask for a donations.
- PetSmart and Petco agreed to come on site and give out free goodies for event.
- Held booth at Dekalb Expo event with Sarah.
- Attended KSRA April 9th meeting in Sycamore.
- Met with Melissa and Theresa for Teen flashlight event discussion.
- Researching games for Teen flashlight event.
- Created timeline for teen flashlight event.
- Refunded accounts for cancelled event, called each parent.
- Facilitated games at the Basketball station for 1-year anniversary event on April 14.
- Assisted with games for a birthday party package.
- Will assist at the breakfast with bunny event on April 20.
- Will assisted with Sycamore Middle school field trip to the Community Center on April 26.
- Will assist in the Parks Department April 22- May 3.

- Interviewed for the recreation specialist position, accept job offer! First day will be May 6.
- Will graduate on May 11 from Illinois State University (will be out of office on May 10)

From: Kirk T. Lundbeck

Subject: Monthly Report

Date: April 23, 2019

Administrative Initiatives (4/1/19 – 4/30/19)

- Attended weekly Management Team meetings as scheduled.
- Attended All Staff Safety Meeting as scheduled.
- Attended Sycamore Chamber of Commerce Ambassador Club meeting.
- Developed April Golf Insight newsletter.
- Opened golf course April 2nd with riding cart usage available.
- Scheduled training for new part time staff.
- Prepared cart barn for the golf season.
- Added newly purchased Yamaha golf carts into the rotation.
- Contacted returning part-time staff to schedule their return to work.
- Finalized golf course brochure with Sarah.
- Contacted all third parties concerning golf course closer during snow cover.
- Hired three new part-time cart handlers.
- Developed league schedule for both in house leagues and outside league organizations.
- Three Organizational leagues began play, PJ's Courthouse League, Genoa Twilight Men's League and Driv-Lok League.
- Updated reader board outside the clubhouse for the 2019 season.

- Opened Bridge #2

Administrative Initiatives (5/1/19 – 5/31/19)

- Attend weekly Management Team meetings as scheduled.
- Attend All Staff Meeting as scheduled.
- Attend Sycamore Chamber of Commerce Ambassador Club meeting.
- Attend Dog Park Grand Opening.
- Develop May Golf Insight newsletter and update reader board with leagues and outings scheduled.
- Develop peak season part-time staff schedule.
- Finalize remaining outing contracts.
- Continue to promote sales of season passes.
- Order rental carts for the outing season.
- Continue to work with Third Party Marketing Agents in the development of better ways to create more exposure for our facility.
- Hold golf staff training meeting.
- Begin regular golf course hours 6:30am to dusk weekdays and 6:00am to dusk on weekends and holidays.
- Regular peak season rates.
- Begin in house league season, Match Play League, Ladies Nine Hole League and Wednesday Men's Fairway Club league all begin at the beginning of May.

- Revisit opportunities to sell ad space on reader board outside pro shop and tournament scoreboard.
- Begin monthly pro shop merchandise promotions.

To: Board of Commissioners

From: Jeff Donahoe

Subject: Monthly Report

Date: April 23, 2019

Administrative Initiatives (4/1/19-4/30/19)

Golf

- The course opened on April 2nd once the turf had greened slightly and firmed enough to handle player traffic.
- The winter winds and ice events provided a lot of tree debris to be cleaned up by staff.
- The recent snow event melted quickly after closing the course for just two days.
- The turf is starting to grow now with the fairways, greens, and tees being mowed regularly now. The rough will need mowed later this week or early the week of the 21st. The greens are being rolled a couple times a week to help smooth the surface post winter.
- Staff put out all course equipment, cleaned lots of debris from the turf, removed ropes from the greens, fixed rock paths, started plugging out thin turf areas on 6 green, set up course signs and cleaned out landscape beds.
- The irrigation system will be filled, and pumps turned on most likely the week of the 21st or once below freezing temperatures are not seen in the forecast.

- We are spraying seed head inhibitor on the greens and fairways when weather allows.
- Dandelions will soon be sprayed, and greens fertilized along with fungicide applications beginning.
- Seasonal staff is returning with more to come after classes end. We have many staff returning from last season.
- The 18-bridge project is almost complete! The approaches were poured with concrete on April 12 and need a week to cure. We hope to have the regular 18th hole usable Easter weekend or soon after. Landscaping will take place when weather conditions allow along with reinstallation of the irrigation wire harness and water pipe which crosses the river next to the bridge.
- The new irrigation system project will take place after Labor Day. Midwest Irrigation has signed the final contracts and I will be submitting the final required permit to the City of Sycamore once I am provided all the subcontractor information.

Sports

- Off we go! Baseball, softball, and soccer have all started practices and some games have also begun.
- AYSO started games on the 13th with over 300 spring players.
- I have been working with all user groups on field prep and spring repair and in the case of soccer, fields dimensions needed for the spring.
- I have begun working with Justin Genz, our new sports and rec position, on field scheduling and what groups use which fields.

- Our first large tournament of the season will be the annual Titans baseball spring kickoff day on April 27th.
- Ordered and received needed supplies like chalk, line paint, replacement bases/pitching rubbers, and infield ag-lime.
- Staff has installed all batting cage and backstop netting, added new ag-lime to infields, rolled all fields, painted foul and soccer field lines, repaired field holes and seeded thin areas, began chalking and dragging rented ball fields. Mowing will begin soon on all turf areas.
- Staff has installed tennis nets by the pool and this week are power washing the tennis court surfaces to clean off the layer of soil that has built up the past couple years.
- The pool will be drained later this week and cleaning will begin the last week of April. New this year will be 36 new reclining deck chairs, a new guard chair, a new hot tub blower motor, and a new pool vacuum. The pool will open for the public the first week of June. The water will be ready for guard training the last week of May.
- The splash pad will be cleaned and made ready for use by the May 25th Memorial Day Weekend.
- A new shade structure umbrella will be added prior to opening off the east end of the splash pad in the now usable grass area.

Parks

- I attended staff and board meetings.
- Attended meetings with City and engineers on next trail phase planning.

- Attended meetings with engineers about soccer complex addition project and the public open house meeting with the Airport Rd. residents.
- Attended one-year-anniversary celebration at the Community Center, never thought that would involve a shovel and plow!
- Hired seasonal staff and coordinated with staff from last year to begin spring work.
- Nicholas McCarney started with us as our new full-time Natural Areas and Park Maintenance employee. Nicholas started on April 8th. He will work with Park staff on all maintenance matters but will focus on all our landscape/planting beds and natural planting/prairie areas around town and on the golf course.
- Attended three days of classroom training and testing for renewal of my Certified Playground Safety Inspector license in Wheeling.
- Ordered repair parts for playground equipment and installed new safety and info signs at several playgrounds, updating some older styles and our new phone number for contact info.
- Completed Executive Summary information for 2018.
- A few staff took the Illinois pesticide spray license exam.
- Staff has been cleaning debris from all park areas, putting out trash cans and picnic tables to all shelters, finalized all winter equipment maintenance work, made minor repairs to playgrounds, raked mulch under play area swings and slides, cleared trails of lots of winter tree debris.
- We will participate with the five public area elementary schools on Earth Day, April 22, at various parks to either plant a small tree or clean a trail and provide education on our natural areas and their benefit.

- Preparing for Park Pride Day on May 4. Will spread mulch on trails and playgrounds, paint the sports concession building, clean parks and trail, and weed landscape beds.
- Presented PDRMA required all-staff annual safety and compliance training at the end of March.
- Attend meeting with Sarah, Encap, and school district staff about future teaching opportunity for a native plant establishment area near the new trails south of the middle school. Met with Encap reps to flag out an area for planting/seeding south of the Middle School on the south side of the new east-west trail.
- Have been working with Tracy and Sarah at the Community Center on planning for the large events and many rentals of the shelters this summer.
- Planning for Dog Park opening day on May 4th with staff. Prior to opening, a concrete slab will be installed which will hold a large dog sculpture made and donated by Mrs. Renee Bemis.

Administrative Initiatives (5/1/19-5/31/19)

- Attend staff, board meetings.
- Attend future trails planning meetings with City staff and engineers.
- Attend soccer complex addition meetings.
- Work with 18 bridge replacement contractor and engineers as project concludes and landscaping is completed.
- Prep for dog park opening day. Work with staff on final set-up, Bemis statue installation, signage, dog waste bag holder installation, turf prep.

- Work with sport user groups and recreation staff as games begin on all fields.
- Golf course: work with Kirk as we schedule greens aeration, fertilizing, and regular operations ahead of a busy June outing schedule. Staff will be busy mowing and controlling weeds all month.
- Work with baseball, softball, soccer, and other user groups along with rec staff members to coordinate field use and rain outs along with needed field repairs.
- Staff will begin mowing frequently in all areas and working around wet conditions as able.
- Prep shelters for rentals, turn on all water to all shelters and fountains.
- Organize Park Pride Day and Dog Park opening day for May 4 with staff.
- Work with Sarah on sports concession construction plaque rededication in mid-May
- Pool will be drained, new guard chair installed, replacement hot tub blower motor installed, main pool circulation pump motor reinstalled after winter preventive maintenance, pool cleaned and ready for mid-May fill.
- Towards end of April, begin prep of splash pad with equipment cleaning and checking, will fill system and test once freezing temps no longer in forecast. Finalize install and set up of new shade structure and re-install other pad shade covers.
- Continue efforts for planning meeting with ENCAP, school district reps, and Sarah for future natural areas classroom.

To: Board of Commissioners

From: Daniel Gibble, Executive Director

Subject: Monthly Report

Date: April 23, 2019

Administrative Initiatives (3/1/19 – 3/31/19)

- Attended Meetings/Serve On:
 - Rotary
 - Chamber
 - DSATS

- Continued work on Old Mill to Forest Preserve trail issues.

- Reviewed Shop Drawings and Other Items Related to Bridge Construction.

- Initiated meetings with our Negotiator, the City and our Engineers to further attempt to complete the land swap matters.

- Continued to work on matters related to land donations on the northwest end of town.

- Conducted staff trainings with Recreation Staff on:
 - Basic Methods of Good Supervision
 - Moving from Supervision to Leadership

- Finalized timeline for next Long Range Planning Process.

- Presented update on timing of our next Bond Issue in relation to cash flow projections, next demand for cash for projects, and trends in interest rates. Prepare a report for the Board to review with an updated recommendation.

Administrative Initiatives (4/1/19 – 4/30/19)

- Attend Meetings/Serve On:
 - Rotary
 - Chamber
 - DSATS

- Continue work on Old Mill to Forest Preserve trail issues.

- Close out Bridge 2 Construction and Documentation.

- Begin negotiations for land on trail project.

- Provide information to Board on Succession Planning.

- Continue to touch base with Brian Gregory to finalize agreement with Shodeen Developers and Reston Ponds Park Sites.

- Begin working on Succession Matters for staff, along with Staff Structure details with Superintendents.

- Continue working on land donation matters in various parts of town.

- Dog Park Dedication.

- 1st Anniversary of the Community Center.

Theresa Tevsh

From: Jackee Ohlinger <johlinger@rochelleparkdistrict.org>
Sent: Thursday, April 11, 2019 2:49 PM
To: Theresa Tevsh
Subject: Community Center

Theresa,

Just wanted to drop you a quick note to say THANK YOU! On April 2nd, Rochelle voted in support of a Community Center. I'm so thankful to all that helped in the process and you were certainly a wonderful resource to me and the District. Can't wait to have you come to Rochelle for a visit!

I appreciate your time and efforts. Hope you are doing well; we will be in touch.

Jackee Ohlinger

Executive Director

815-562-7813

JOhlinger@RochelleParkDistrict.org

www.RochelleParkDistrict.org



Flagg Rochelle
COMMUNITY PARK DISTRICT

Thank

You

West Elementary School

Would like to Thank You for your donation
to our raffle that held place during our
Mardi Gras Event!

Thank you for
your donation,
— westwildcats



March 29, 2019

Daniel Gibble
Sycamore Park District
940 E State St
Sycamore, IL 60178

Dear Daniel:

During 2019, DCEDC's business, government and institutional partners are kicking off two new initiatives to attract talent, innovation, investment and development to DeKalb County:

- The relocation of DCEDC to visible new office space in the heart of the Sycamore Road commercial business district with easy access to Peace Road, and
- Implementation of the goals and strategies of the *DeKalb County Thriving!* Comprehensive Economic Development Strategy (CEDS Plan).

A new location and meeting space, together with energetic marketing, business recruitment and retention, and workforce development, will strengthen DCEDC's leading role in the promotion of effective business and community development in DeKalb County.

To accomplish this much-needed transformation, DCEDC respectfully requests your consideration of a donation of **\$1000.00** to our 501 (c) (3) charitable organization, including an additional 10% of **\$100.00** beyond your regular tax-deductible contribution to provide for one-time relocation costs and furniture acquisition. The combined 2019 request is **\$1100.00**.

DCEDC Office Space – A photo of DCEDC's new location at 2179 Sycamore Road in DeKalb is enclosed for your information. It consists of 2,800 square feet of space including a large conference room for DCEDC committee meetings and business recruitment presentations.

DeKalb County CEDS Plan – More than 60 business and community leaders are defining and executing action plans to implement the five goals adopted by the CEDS Plan:

- Ensuring DeKalb County has a talent pipeline that meets the needs of workers and employers;
- Identifying and recruiting target industries;
- Creating a business climate in DeKalb County that contributes to business success;
- Branding and promoting the "DeKalb County Experience" focusing on the county's unique assets; and
- Collaborating county-wide to maximize the economic health of all communities.

We welcome your investment in these transformative initiatives and thank you for your tax-deductible contribution.

Sincerely,

A handwritten signature in black ink that reads "Paul J. Borek".

A handwritten signature in black ink that reads "Bill Nicklas".

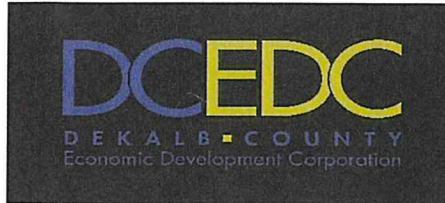
Paul J. Borek, Executive Director DeKalb County EDC
421 N. California Street, Ste. 200, Building 1B
Sycamore, IL 60178
815-895-2711 (phone) • 815-895-8713 (fax)
dcedc.org

Bill Nicklas, Vice President - Development

bottom line  **period**



DCEDC
421 No. California Street
Building 1B, 2nd Floor
Sycamore, IL 60178



815-895-2711 Office
815-895-8713 Fax
www.dcedc.org
hoyle@dcedc.org

YES, I/we would like to champion economic transformation in DeKalb County! Please accept this tax-deductible donation/contribution to continue the work of attracting and growing more businesses, increasing the size of the workforce, strengthening the business climate, and enhance the tax base to increase prosperity in DeKalb County.

Contributor Levels:

<input type="radio"/> STRATEGIC PARTNER	\$45,000 & UP	<input type="radio"/> MARKETER	\$2,500-\$4,999
<input type="radio"/> VISIONARY	\$30,000-\$44,999	<input type="radio"/> PRODUCER	\$1,000-\$2,499
<input type="radio"/> LEADER	\$15,000-\$29,999	<input type="radio"/> BUILDER	\$500-\$999
<input type="radio"/> DEVELOPER	\$10,000-\$14,999	<input type="radio"/> SUPPORTER	\$300-\$499
<input type="radio"/> PLANNER	\$5,000-\$9,999	<input type="radio"/> ASSOCIATE	\$200-\$299

CONTRIBUTION/PAYMENT for 2019

My 2019 Category:
My 2019 Payment:

Checks Payable to DeKalb County EDC
OR pay online at dcedc.org/members-area

PLEDGE for 2019 Keep it continuous and simple! Make your 2020 Pledge now & pay next year!

Circle the preferred Quarter for invoice/and \$ amount

<input type="radio"/> Q1-2019-\$	Q4-2019 (for 2020 Pledge)-\$
<input type="radio"/> Q2-2019-\$	Q1-2020-\$
<input type="radio"/> Q3-2019-\$	Q2-2020-\$
	Q3-2020-\$

Contributor Information:

Name:
Address:
Phone & Email:
Website:
Social Media Channels (list all):

PLEASE LIST ALL OF YOUR SOCIAL MEDIA USER NAMES ABOVE

List us under the following category – please check only one:

Agriculture <input type="radio"/>	Distribution <input type="radio"/>	Non-Profits <input type="radio"/>
Auto <input type="radio"/>	Education/Job Training <input type="radio"/>	Professional Services <input type="radio"/>
Banking/Finance <input type="radio"/>	Engineers <input type="radio"/>	Real Estate/Industrial Park <input type="radio"/>
Chambers <input type="radio"/>	Individuals <input type="radio"/>	Recruitment <input type="radio"/>
Commercial Business <input type="radio"/>	Local Government <input type="radio"/>	Technology <input type="radio"/>
Contractors <input type="radio"/>	Manufacturing <input type="radio"/>	Transportation <input type="radio"/>
Developers <input type="radio"/>	Medical <input type="radio"/>	Utilities Other: _____

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: April 23, 2019

STAFF RECOMMENDATION

AGENDA ITEM: EXECUTIVE SUMMARY: Final Review and Approval

BACKGROUND INFORMATION: It is important that key staff and all Board members have at their access a resource that can answer most of the broad park, programming, policy and budget issues facing the Sycamore Park District. This resource allows the staff and board to have a “go-to” source of information.

To provide this resource—one that could also be on our website—the **Executive Summary** is created in January/February of each year for first review by the board, and approved in February/March. It puts in place all the guiding information, and key budget information for the coming year. With the odd snow events and extrement cold, the schedule is a little delayed this year.

The budget, updated Action 2020 Goals and Objectives, and updated Significant Events are now in the final version of the Executive Summary

This Executive Summary will contain:

Background

Mission Statement
 Commissioner Contact Information
 Executive Director Contact Information
 Board Meeting Dates
 Brief History
 Holiday Schedule
 Organizational Chart
 Full Time Staff
 FT/PT Pay Schedules

Financial Analysis

Major Fund Comparison of Operating Budget 2017 vs 2018
 Appropriation Comparison 2017 vs 2018
 Comparison of Tax Levy 2017 vs 2018
 Historical Comparison of EAV and Tax Rate

Bond Analysis
 Historical Levy Rates of Various Taxing Bodies w/Pie Chart

Budget

FY2019 Operating Budget Summary
 FY2019 Operating Budget Detail

Action 20/20

Action 20/20 as of February 2019

Program and Facility Use Stats

Golf Course Comparative Analysis
 Program Participation Numbers
 Aquatics Sales Analysis
 Community Center Analysis (includes Pathway Fitness, Track, Open Gym)
 Recreation Rental Analysis (includes Pavillions, Community Center and Clubhouse)

Major Fee Categories

Golf Course Fees
 Program Fees
 Aquatics Fees
 Community Center Fees (includes Pathway Fitness, Track, Open Gym)
 Recreation Rental Fees (includes Pavillions, Community Center and Clubhouse)

Significant Events from 2018

Parks and Facilities
 Recreation (includes Aquatics)
 Golf
 Administration (includes Concessions)

FISCAL IMPACT: None.

STAFF RECOMMENDATION: The final version of the Executive Summary will be emailed to you in a separate email from the Board Packet since it is so large. Recommending final approval at this time.

PREPARED BY: Jeanette Freeman, Office Manager

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:

SYCAMORE PARK DISTRICT**Board of Commissioners****Date of Board Meeting: April 23, 2019****STAFF RECOMMENDATION****AGENDA ITEM: ANNUAL AUDIT: FIRST REVIEW: Information Only—No Action**

BACKGROUND INFORMATION: This is to provide you with the first draft of the Sycamore Park District's audit report. Please review carefully and forward any questions or concerns to me as soon as possible. You will notice that some information is still needed to complete the document. Everything should be finalized within the next month. Lauterbach and Amen will present the final audit report at the May Board Meeting.

FISCAL IMPACT: Not applicable.

STAFF RECOMMENDATION: Review and offer feedback.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:

Client: Sycamore Park District

CSC: JM

Fiscal Year End: December 31, 2018

Client Open Items

- 1 Pages marked client to update - 18 103
- 2 Sign and return rep letter - once L&A sends
- 3 ~~send IMRF actuary report once available~~
- 4 MD&A
- 5 _____
- 6 _____
- 7 _____
- 8 _____
- 9 _____
- 10 _____
- 11 _____
- 12 _____

Lauterbach & Amen Open Items

- 1 TOC
- 2 Final Paging
- 3 Pages marked L&A to update - p.104
- 4 ~~Update opinion dates~~
- 5 Send rep letter
- 6 CYFER - p.104
- 7 _____
- 8 _____
- 9 _____
- 10 _____
- 11 _____
- 12 _____

Client Communications

- 1. Management Letter
 - Draft Given to Client 3/19
- 2. SAS 114 Letter
 - Draft Given to Client 3/19
- 3. SAS 115 Letter
 - Draft Given to Client N/A
- 4. Representation Letter
 - Draft Given to Client ~~3/19~~ 4/5
 - Received From Client 3
- 5. AJE's to Client 3/19

L&A Administrative

- 1 Client Letterhead N/A
- 2 Signed Transmittal Letter N/A
- 3 Signed COA Application N/A
- 4 Check for COA N/A
- 5 COA Responses Completed N/A
- 6 IDOI reviewed to Draft N/A
- Final Draft 4/5
- Bound Financials to Client by Board Meeting Date and Time _____
- Technical Review Date AV 3/18

SYCAMORE PARK DISTRICT,
ILLINOIS

ANNUAL FINANCIAL REPORT



Established 1923

Sycamore
PARK DISTRICT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

SYCAMORE PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

SYCAMORE PARK DISTRICT, ILLINOIS

**Principal Officials
December 31, 2018**

BOARD OF COMMISSIONERS

William Kroeger, President

Michelle Schulz, Vice President

Ted Strack, Commissioner

Daryl Graves, Commissioner

Ann Tucker, Commissioner

PARK DISTRICT STAFF

Daniel Gibble, Executive Director

Jackie Hienbuecher, Superintendent of Finance

Jeff Donahoe, Superintendent of Parks and Facilities

Kirk Lundbeck, Superintendent of Golf Operations

Theresa Tevsh, Superintendent of Recreation

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITORS' REPORT

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

INDEPENDENT AUDITORS' REPORT

March 27, 2019

Members of the Board of Commissioners
Sycamore Park District
Sycamore, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sycamore Park District, Illinois, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District'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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sycamore Park District, Illinois, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Sycamore Park District, Illinois
March 27, 2019
Page 2

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information 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 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sycamore Park District, Illinois' basic financial statements. The introductory section, combining and individual fund financial statements and budgetary comparison schedules, and supplemental schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and budgetary comparison schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and budgetary comparison schedules and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

SYCAMORE PARK DISTRICT, ILLINOIS

**Statement of Net Position
December 31, 2018**

See Following Page

SYCAMORE PARK DISTRICT, ILLINOIS

**Statement of Net Position
December 31, 2018**

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 1,833,656	3,092	1,836,748
Receivables - Net of Allowances			
Property Taxes	3,341,916	-	3,341,916
Accounts	20,601	2,316	22,917
Due from Other Governments	55,725	-	55,725
Inventories/Prepays	27,443	26,829	54,272
Total Current Assets	<u>5,279,341</u>	<u>32,237</u>	<u>5,311,578</u>
Noncurrent Assets			
Capital Assets			
Nondepreciable	3,484,913	29,415	3,514,328
Depreciable	17,865,164	1,806,578	19,671,742
Accumulated Depreciation	(4,948,045)	(1,047,216)	(5,995,261)
Total Noncurrent Assets	<u>16,402,032</u>	<u>788,777</u>	<u>17,190,809</u>
Total Assets	21,681,373	821,014	22,502,387
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	<u>629,354</u>	<u>130,009</u>	<u>759,363</u>
Total Assets and Deferred Inflows of Resources	<u>22,310,727</u>	<u>951,023</u>	<u>23,261,750</u>

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

	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 220,819	19,873	240,692
Accrued Payroll	60,133	7,523	67,656
Accrued Interest Payable	8,532	-	8,532
Other Payables	10,234	20,227	30,461
Current Portion of Long-Term Debt	735,412	1,827	737,239
Total Current Liabilities	1,035,130	49,450	1,084,580
Noncurrent Liabilities			
Compensated Absences	31,510	7,307	38,817
Net Pension Liability - IMRF	555,133	114,677	669,810
Total OPEB Liability - RBP	100,145	29,263	129,408
General Obligation Bonds Payable	8,471,000	-	8,471,000
Total Noncurrent Liabilities	9,157,788	151,247	9,309,035
Total Liabilities	10,192,918	200,697	10,393,615
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	3,356,223	-	3,356,223
Deferred Items - IMRF	261,921	54,106	316,027
Deferred Items - RBP	5,559	1,625	7,184
Total Deferred Inflows of Resources	3,623,703	55,731	3,679,434
Total Liabilities and Deferred Inflows of Resources	13,816,621	256,428	14,073,049
NET POSITION			
Net Investment in Capital Assets	7,579,172	788,777	8,367,949
Restricted			
Park Improvements	22,892	-	22,892
Special Recreation	18,426	-	18,426
Social Security	7,113	-	7,113
Insurance	37,030	-	37,030
Special Purpose	14,570	-	14,570
Public Safety	4,374	-	4,374
Debt Service	63,509	-	63,509
Unrestricted (Deficit)	747,020	(94,182)	652,838
Total Net Position	8,494,106	694,595	9,188,701

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

SYCAMORE PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2018

	Program Revenues			
	Charges for	Operating	Capital	
Expenses	Services	Grants/ Contributions	Grants/ Contributions	
Governmental Activities				
General Government	\$ 1,673,266	23,744	18,317	-
Park Maintenance	523,435	-	-	-
Recreation	1,534,180	417,558	526,902	450,553
Interest on Long-Term Debt	365,089	-	-	-
Total Governmental Activities	4,095,970	441,302	545,219	450,553
Business-Type Activities				
Golf Course	525,201	398,997	-	175,692
Swimming Pool	115,881	88,748	-	-
Total Business-Type Activities	641,082	487,745	-	175,692
Total Primary Government	4,737,052	929,047	545,219	626,245

General Revenues

Taxes

Property Taxes

Replacement Taxes

Interest

Miscellaneous

Transfers - Internal Activity

Change in Net Position

Net Position - Beginning as Restated

Net Position - Ending

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

Net (Expense)/Revenue		
Governmental Activities	Business-Type Activities	Totals
(1,631,205)	-	(1,631,205)
(523,435)	-	(523,435)
(139,167)	-	(139,167)
(365,089)	-	(365,089)
(2,658,896)	-	(2,658,896)
-	49,488	49,488
-	(27,133)	(27,133)
-	22,355	22,355
(2,658,896)	22,355	(2,636,541)
3,219,763	-	3,219,763
41,139	-	41,139
46,857	-	46,857
53,106	-	53,106
(118,107)	118,107	-
3,242,758	118,107	3,360,865
583,862	140,462	724,324
7,910,244	554,133	8,464,377
8,494,106	694,595	9,188,701

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

SYCAMORE PARK DISTRICT, ILLINOIS

**Balance Sheet - Governmental Funds
December 31, 2018**

See Following Page

SYCAMORE PARK DISTRICT, ILLINOIS

**Balance Sheet - Governmental Funds
December 31, 2018**

	General	Special Recreation
ASSETS		
Cash and Investments	\$ 468,849	453,287
Receivables - Net of Allowances		
Taxes	1,327,500	925,000
Accounts	18,392	2,209
Due from Other Governments	-	-
Prepays	3,591	23,852
	<u>1,818,332</u>	<u>1,404,348</u>
LIABILITIES		
Accounts Payable	-	42,783
Accrued Payroll	34,056	26,077
Other Payables	7,848	2,386
Total Liabilities	<u>41,904</u>	<u>71,246</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	1,327,500	939,307
Total Liabilities and Deferred Inflows of Resources	<u>1,369,404</u>	<u>1,010,553</u>
FUND BALANCES		
Nonspendable	3,591	23,852
Restricted	-	-
Committed	-	369,943
Assigned	-	-
Unassigned	445,337	-
Total Fund Balances	<u>448,928</u>	<u>393,795</u>
	<u>1,818,332</u>	<u>1,404,348</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>1,818,332</u>	<u>1,404,348</u>

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

Revenue	Debt Service General Obligation	Capital Projects		Nonmajor	Totals
		Bond Project	Action 2020		
Special Recreation	Bond Retirement				
18,426	72,041	509,144	118,677	193,232	1,833,656
193,000	614,116	-	-	282,300	3,341,916
-	-	-	-	-	20,601
-	-	-	55,725	-	55,725
-	-	-	-	-	27,443
<u>211,426</u>	<u>686,157</u>	<u>509,144</u>	<u>174,402</u>	<u>475,532</u>	<u>5,279,341</u>
-	-	133,469	14,199	30,368	220,819
-	-	-	-	-	60,133
-	-	-	-	-	10,234
-	-	133,469	14,199	30,368	291,186
193,000	614,116	-	-	282,300	3,356,223
193,000	614,116	133,469	14,199	312,668	3,647,409
-	-	-	-	-	27,443
18,426	72,041	-	-	85,979	176,446
-	-	-	-	-	369,943
-	-	375,675	160,203	76,885	612,763
-	-	-	-	-	445,337
<u>18,426</u>	<u>72,041</u>	<u>375,675</u>	<u>160,203</u>	<u>162,864</u>	<u>1,631,932</u>
<u>211,426</u>	<u>686,157</u>	<u>509,144</u>	<u>174,402</u>	<u>475,532</u>	<u>5,279,341</u>

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

SYCAMORE PARK DISTRICT, ILLINOIS

**Reconciliation of Total Governmental Fund Balance to
Net Position of Governmental Activities**

December 31, 2018

Total Governmental Fund Balances	\$ 1,631,932
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	16,402,032
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	367,433
Deferred Items - RBP	(5,559)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences	(39,387)
Net Pension Liability - IMRF	(555,133)
Total OPEB Liability - RBP	(100,145)
General Obligation Park Bonds Payable	(9,198,535)
Accrued Interest Payable	<u>(8,532)</u>
Net Position of Governmental Activities	<u><u>8,494,106</u></u>

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

SYCAMORE PARK DISTRICT, ILLINOIS**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2018**

See Following Page

SYCAMORE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
 For the Fiscal Year Ended December 31, 2018**

	General	Special Recreation
Revenues		
Taxes		
Property Taxes	\$ 1,257,540	892,348
Replacement Taxes	41,139	-
Charges for Services	23,744	417,558
Grants and Donations	-	8,089
Interest	16,813	7,481
Miscellaneous	36,897	16,209
Total Revenues	<u>1,376,133</u>	<u>1,341,685</u>
Expenditures		
Current		
General Government	494,324	-
Park Maintenance	260,440	-
Recreation	-	1,366,701
Capital Outlay	-	-
Debt Service		
Principal Retirement	-	-
Interest and Fiscal Charges	282,075	-
Total Expenditures	<u>1,036,839</u>	<u>1,366,701</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>339,294</u>	<u>(25,016)</u>
Other Financing Sources (Uses)		
Debt Issuance	-	-
Transfers In	50,646	103,988
Transfers Out	(473,000)	(6,400)
	<u>(422,354)</u>	<u>97,588</u>
Net Change in Fund Balances	(83,060)	72,572
Fund Balances - Beginning	<u>531,988</u>	<u>321,223</u>
Fund Balances - Ending	<u><u>448,928</u></u>	<u><u>393,795</u></u>

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

Revenue Special Recreation	Debt Service General Obligation Bond Retirement	Capital Projects		Nonmajor	Totals
		Bond Project	Action 2020		
180,967	610,219	-	-	278,689	3,219,763
-	-	-	-	-	41,139
-	-	-	-	-	441,302
-	-	-	116,036	537,130	661,255
1,638	6,128	6,867	6,173	1,757	46,857
-	-	-	-	-	53,106
182,605	616,347	6,867	122,209	817,576	4,463,422
-	-	-	1,062,888	75,491	1,632,703
-	-	-	-	-	260,440
90,657	-	-	-	-	1,457,358
-	-	446,817	785,677	-	1,232,494
-	570,000	135,000	-	-	705,000
-	31,641	51,975	-	-	365,691
90,657	601,641	633,792	1,848,565	75,491	5,653,686
91,948	14,706	(626,925)	(1,726,356)	742,085	(1,190,264)
-	-	512,535	-	-	512,535
-	-	19,000	950,000	-	1,123,634
(100,000)	-	-	-	(662,341)	(1,241,741)
(100,000)	-	531,535	950,000	(662,341)	394,428
(8,052)	14,706	(95,390)	(776,356)	79,744	(795,836)
26,478	57,335	471,065	936,559	83,120	2,427,768
18,426	72,041	375,675	160,203	162,864	1,631,932

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

SYCAMORE PARK DISTRICT, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities - Governmental Activities**

For the Fiscal Year Ended December 31, 2018

Net Change in Fund Balances - Total Governmental Funds	\$ (795,836)
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital Outlays	1,397,087
Depreciation Expense	(519,977)
Disposals - Cost	(26,378)
Disposals - Accumulated Depreciation	26,378
Capital Contribution	334,517
<p>The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.</p>	
Change in Deferred Items - IMRF	533,443
Change in Deferred Items - RBP	(5,559)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.</p>	
Decrease in Accrued Interest Payable	602
Decrease in Compensated Absences Payable	540
(Increase) in Net Pension Liability - IMRF	(554,163)
Decrease in Total OPEB Liability - RBP	743
Issuance of Debt	(512,535)
Retirement of Debt	705,000
Changes in Net Position of Governmental Activities	583,862

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

SYCAMORE PARK DISTRICT, ILLINOIS

Statement of Net Position - Proprietary Funds
December 31, 2018

	Business-Type Activities - Enterprise Funds		
	Golf	Swimming	Totals
	Course	Pool	
ASSETS			
Current Assets			
Cash and Investments	\$ 672	2,420	3,092
Receivables - Net of Allowances			
Accounts	2,316	-	2,316
Inventories	26,610	-	26,610
Prepays	219	-	219
Total Current Assets	<u>29,817</u>	<u>2,420</u>	<u>32,237</u>
Noncurrent Assets			
Capital Assets			
Nondepreciable	29,415	-	29,415
Depreciable	926,294	880,284	1,806,578
Accumulated Depreciation	(572,872)	(474,344)	(1,047,216)
Total Noncurrent Assets	<u>382,837</u>	<u>405,940</u>	<u>788,777</u>
Total Assets	412,654	408,360	821,014
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	<u>130,009</u>	-	<u>130,009</u>
Total Assets and Deferred Outflows of Resources	<u>542,663</u>	<u>408,360</u>	<u>951,023</u>

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

	Business-Type Activities - Enterprise Funds		
	Golf	Swimming	Totals
	Course	Pool	
LIABILITIES			
Current Liabilities			
Accounts Payable	18,431	1,442	19,873
Accrued Payroll	7,523	-	7,523
Other Payables	20,227	-	20,227
Compensated Absences Payable	1,827	-	1,827
Total Current Liabilities	48,008	1,442	49,450
Noncurrent Liabilities			
Compensated Absences Payable	7,307	-	7,307
Net Pension Liability - IMRF	114,677	-	114,677
Total OPEB Liability - RBP	29,263	-	29,263
Total Noncurrent Liabilities	151,247	-	151,247
Total Liabilities	199,255	1,442	200,697
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	54,106	-	54,106
Deferred Items - RBP	1,625	-	1,625
Total Deferred Inflows of Resources	55,731	-	55,731
Total Liabilities/Deferred Inflows of Resources	254,986	1,442	256,428
NET POSITION			
Investment in Capital Assets	382,837	405,940	788,777
Unrestricted (Deficit)	(95,160)	978	(94,182)
Total Net Position	287,677	406,918	694,595

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

SYCAMORE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended December 31, 2018**

	Business-Type Activities - Enterprise Funds		
	Golf	Swimming	Totals
	Course	Pool	
Operating Revenues			
Charges for Services	\$ 398,997	88,748	487,745
Operating Expenses			
Administration	-	50,264	50,264
Operations	497,449	40,306	537,755
Depreciation	27,752	25,311	53,063
Total Operating Expenses	525,201	115,881	641,082
Income (Loss) Before Contributions and Transfers	(126,204)	(27,133)	(153,337)
Capital Contribution	175,692	-	175,692
Transfers In	114,312	3,795	118,107
	290,004	3,795	293,799
Change in Net Position	163,800	(23,338)	140,462
Net Position - Beginning as Restated	123,877	430,256	554,133
Net Position - Ending	287,677	406,918	694,595

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

SYCAMORE PARK DISTRICT, ILLINOIS

**Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended December 31, 2018**

	Business-Type Activities - Enterprise Funds		
	Golf	Swimming	Totals
	Course	Pool	
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$ 396,639	89,093	485,732
Payments to Suppliers	(266,079)	(40,926)	(307,005)
Payments to Employees	(244,850)	(49,542)	(294,392)
	<u>(114,290)</u>	<u>(1,375)</u>	<u>(115,665)</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	114,312	3,795	118,107
Net Change in Cash and Cash Equivalents	22	2,420	2,442
Cash and Cash Equivalents			
Beginning	650	-	650
Ending	<u>672</u>	<u>2,420</u>	<u>3,092</u>
Reconciliation of Operating Income to Net Cash			
Provided (Used) by Operating Activities:			
Operating Income (Loss)	(126,204)	(27,133)	(153,337)
Adjustments to Reconcile Operating Income to Net Cash			
Provided by (Used in) Operating Activities:			
Depreciation	27,752	25,311	53,063
Other Income	(3,390)	-	(3,390)
(Increase) Decrease in Current Assets	(2,358)	345	(2,013)
Increase (Decrease) in Current Liabilities	(10,090)	102	(9,988)
Net Cash Provided by Operating Activities	<u>(114,290)</u>	<u>(1,375)</u>	<u>(115,665)</u>
Noncash Capital and Related Financing Activities			
Capital Contributions	<u>175,692</u>	<u>-</u>	<u>175,692</u>

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

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sycamore Park District (the District) of Illinois is a body corporate and politic established under Illinois Compiled Statutes (ILCS) governed by an elected five member Board of Commissioners.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities. The District's golf course and swimming pool services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Government-Wide Statements – Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and business-type activities (general government, park maintenance, recreation, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, certain intergovernmental revenues, interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, certain intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and enterprise categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

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

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Governmental Funds

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

General Fund is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for in other funds. The General Fund is a major fund.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains nine special revenue funds. The Recreation Fund, a major fund, is used to account for the operations of the District's recreational programs and concessions. Financing is provided from an annual property tax levy restricted by the state for recreation purposes and fees and charges for programs and activities assigned for recreation purposes. The Special Recreation Fund, also a major fund, is used to account for the operations of the District's special recreation programs. Financing is provided from an annual property tax levy restricted by the state for special recreation purposes.

Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The District maintains one major debt service fund. The General Obligation Bond Retirement Fund is used to account for the accumulation of funds that are restricted or assigned for repayment of various general obligation bond issues where repayment is financed by an annual property tax levy.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District maintains three capital projects fund. The Bond Project Fund, a major fund, is used to account for the proceeds of the General Obligation (Limited Tax) Park Bonds the proceeds of which are restricted for park development and improvements. The Action 2020 Fund, a major fund is used to account for revenue and expenses related to the Sycamore Park District's Vision 2020 plan. Financing is provided from proceeds of the General Obligation (Limited Tax) Park Bonds and transfers that are assigned to specific projects outlined in the plan.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the District:

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Proprietary Funds – Continued

Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The District maintains two major enterprise funds. The Golf Course Fund is used to account for the revenues and expenses associated with the operation and maintenance of the golf course. The Swimming Pool Fund is used to account for the revenues and expenses associated with the operation and maintenance of the swimming pool.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the District’s enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

SYCAMORE PARK DISTRICT, ILLINOIS**Notes to the Financial Statements
December 31, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY****Cash and Investments**

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Prepays/Inventories

Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepays/inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 or more, depending on classification, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

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

Compensated Absences

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

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

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

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

EXCESS OF ACTUAL EXPENDITURES/EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures/expenses, exclusive of depreciation, over budget as of the date of this report:

Fund	Excess
General	\$ 210,207
Golf Course	81
Swimming Pool	827

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." In addition, investments are separately held by several of the District's funds.

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Permitted Deposits and Investments – Statutes authorize the District to make deposits/invest in commercial banks, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating.

The Illinois Park District Liquid Asset Fund allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The Illinois Park District Liquid Asset Fund is composed of finance officials and treasurers all of whom are employees of the Illinois public agencies, which are investors in the Illinois Park District Liquid Asset Fund. The Illinois Park District Liquid Asset Fund is not registered with the SEC as an investment company. Investments in the Illinois Park District Liquid Asset Fund are valued at the share price, the price for which the investment could be sold.

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

At year-end, the carrying amount of the District's deposits totaled \$1,826,171 and the bank balances totaled \$1,814,907. At year-end, the District also had \$10,577 invested in the Illinois Park District Liquid Asset Fund.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District's investment policy does not specifically limit the District to these type of investments. At year-end, the District's investment in the Illinois Park District Liquid Asset Fund is rated AAAM by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. At December 31, 2018, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance. Furthermore, the District's investment policy requires pledging of collateral with a market value of at least 105% for all bank balances in excess of federal depository insurance with the collateral held by an agent of the District in the District's name.

For an investment, this is the risk that, in the event of the failure of the counterparty, the will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy does not address custodial credit risk for investments. At year-end, the District's investment in the Illinois Park District Liquid Asset Fund is not subject to custodial credit risk.

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy does not contain any specific guidelines on the diversification of the investment portfolio. At December 31, 2018, the District has no investments (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) which exceed 5% of the total cash and investment portfolio.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy limits the length of maturity of investments to no more than two years from date of purchase. The District's investment in the Illinois Park District Liquid Asset Fund has an average maturity of less than one year.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
General	Nonmajor Governmental	\$ 50,646 (1)
Recreation	Nonmajor Governmental	103,988 (1)
Action 2020	General	400,000 (2)
Action 2020	Special Recreation	100,000 (1)
Action 2020	Nonmajor Governmental	450,000 (1)
Golf Course	General	73,000 (2)
Golf Course	Recreation	6,400 (1)
Golf Course	Nonmajor Governmental	34,912 (1)
Bond Project	Nonmajor Governmental	19,000 (1)
Swimming Pool	Nonmajor Governmental	<u>3,795 (1)</u>
		<u><u>1,241,741</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

SYCAMORE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2018**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 3,415,257	-	-	3,415,257
Construction in Progress	7,254,912	69,656	7,254,912	69,656
	<u>10,670,169</u>	<u>69,656</u>	<u>7,254,912</u>	<u>3,484,913</u>
Depreciable Capital Assets				
Land Improvements	3,463,802	1,651,503	-	5,115,305
Buildings	3,537,577	6,879,741	-	10,417,318
Machinery and Equipment	1,802,540	351,382	14,040	2,139,882
Vehicles	170,763	34,234	12,338	192,659
	<u>8,974,682</u>	<u>8,916,860</u>	<u>26,378</u>	<u>17,865,164</u>
Less Accumulated Depreciation				
Land Improvements	1,879,952	215,012	-	2,094,964
Buildings	1,269,444	201,830	-	1,471,274
Machinery and Equipment	1,191,988	90,613	14,040	1,268,561
Vehicles	113,062	12,522	12,338	113,246
	<u>4,454,446</u>	<u>519,977</u>	<u>26,378</u>	<u>4,948,045</u>
Total Net Depreciable Capital Assets	<u>4,520,236</u>	<u>8,396,883</u>	<u>-</u>	<u>12,917,119</u>
Total Net Capital Assets	<u>15,190,405</u>	<u>8,466,539</u>	<u>7,254,912</u>	<u>16,402,032</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 15,567
Park Maintenance	262,995
Recreation	<u>241,415</u>
	<u>519,977</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS – Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Construction in Progress	\$ -	29,415	-	29,415
Depreciable Capital Assets				
Land Improvements	139,388	146,277	-	285,665
Buildings	1,173,020	-	-	1,173,020
Machinery and Equipment	326,064	-	-	326,064
Vehicles	21,829	-	-	21,829
	<u>1,660,301</u>	<u>146,277</u>	<u>-</u>	<u>1,806,578</u>
Less Accumulated Depreciation				
Land Improvements	139,388	7,314	-	146,702
Buildings	624,833	29,718	-	654,551
Machinery and Equipment	208,103	16,031	-	224,134
Vehicles	21,829	-	-	21,829
	<u>994,153</u>	<u>53,063</u>	<u>-</u>	<u>1,047,216</u>
Total Net Capital Assets	<u>666,148</u>	<u>122,629</u>	<u>-</u>	<u>788,777</u>

Depreciation expense was charged to business-type activities as follows:

Golf Course	\$ 27,752
Swimming Pool	<u>25,311</u>
	<u>53,063</u>

PROPERTY TAXES

Property taxes for 2017 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of the Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1 and July 1, and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1.5% of the tax levies, to reflect actual collection experience. The entire 2018 levy has been deferred as it is intended to finance the fiscal year ending December 31, 2019.

SYCAMORE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2018**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

General Obligation Park Bonds

The District issues general obligation park bonds to provide funds for the acquisition and construction of major capital facilities. General obligation park bonds are direct obligations and pledge the full faith and credit of the District. General obligation park bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Alternate Revenue Source Bonds of 2015A, due in annual installments of \$130,000 to \$170,000 plus interest at 2.00% to 3.50% through December 15, 2025.	Bond Project	\$ 1,215,000	-	135,000	1,080,000
General Obligation Alternate Revenue Source Park Bonds of 2017A, due in annual installments of \$100,000 to \$770,000 plus interest at 3.50% to 4.00% through December 15, 2042.	General	7,130,000	-	-	7,130,000
General Obligation Limited Tax Park Bonds of 2017B, due in annual installments of \$75,000 to \$570,000 plus interest at 3.00% on December 15, 2024.	General Obligation Bond Retirement	1,046,000	-	570,000	476,000
General Obligation Limited Tax Park Bonds of 2018, due in one payment of \$512,535 plus interest at 2.70% on November 1, 2019.	General Obligation Bond Retirement	-	512,535	-	512,535
		<u>9,391,000</u>	<u>512,535</u>	<u>705,000</u>	<u>9,198,535</u>

SYCAMORE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2018**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances as Restated	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 39,927	540	1,080	39,387	7,877
Net Pension Liability - IMRF	970	554,163	-	555,133	-
Total OPEB Liability - RBP	100,888	-	743	100,145	-
General Obligation Park Bonds	9,391,000	512,535	705,000	9,198,535	727,535
	<u>9,532,785</u>	<u>1,067,238</u>	<u>706,823</u>	<u>9,893,200</u>	<u>735,412</u>
Business-Type Activities					
Compensated Absences	9,906	772	1,544	9,134	1,827
Net Pension Liability - IMRF	245	114,432	-	114,677	-
Total OPEB Liability - RBP	29,480	-	217	29,263	-
	<u>39,631</u>	<u>115,204</u>	<u>1,761</u>	<u>153,074</u>	<u>1,827</u>

For the governmental activities, the compensated absences, net pension liability and the total OPEB liability are liquidated by the General Fund. The General, General Obligation Bond Retirement, and Bond Project Funds make payments on the general obligation park bonds.

For the business-type activities, the compensated absences, the net pension liability, and the total OPEB liability are liquidated by the Golf Course Fund.

SYCAMORE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2018**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities	
	General Obligation	
	Park Bonds	
	Principal	Interest
2019	\$ 727,535	345,031
2020	223,000	326,280
2021	222,000	319,590
2022	235,000	312,205
2023	244,000	304,380
2024	247,000	296,260
2025	170,000	288,025
2026	-	282,075
2027	-	282,075
2028	-	282,075
2029	-	282,075
2030	-	282,075
2031	100,000	282,075
2032	525,000	278,575
2033	540,000	260,200
2034	565,000	238,600
2035	585,000	216,000
2036	610,000	192,600
2037	635,000	168,200
2038	660,000	142,800
2039	685,000	116,400
2040	715,000	89,000
2041	740,000	60,400
2042	770,000	30,800
	<u>9,198,535</u>	<u>5,677,796</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Legal Debt Margin

Chapter 70, Section 1205/6-2 of the Illinois Compiled Statutes provides "...for the payment of land condemned or purchased for parks or boulevards, for the building, maintaining, improving and protection of the same and for the payment of the expenses incident thereto, or for the acquisition of real estate and lands to be used as a site for an armory, any park district is authorized to issue the bonds or notes of such park district and pledge its property and credit therefore to an amount including existing indebtedness of such district so that the aggregate indebtedness of such district does not exceed 2.875% of the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the issue from time to time of such bonds or notes or, until January 1, 1983, if greater, the sum that is produced by multiplying the district's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979, if a petition, signed by voters in number equal to not less than 2% of the voters of the district, who voted at the last general election in the district, asking that the authorized aggregate indebtedness of the district be increased to not more than .575% of the value of the taxable property therein, is presented to the Board and such increase is approved by the voters of the district at a referendum held on the question."

Assessed Valuation - 2017	<u>\$ 450,427,502</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	12,949,791
Amount of Debt Applicable to Limit	<u>988,535</u>
Legal Debt Margin	<u>11,961,256</u>
Non-Referendum Legal Debt Limit - 0.575% of Assessed Valuation	2,589,958
Amount of Debt Applicable to Debt Limit	<u>988,535</u>
Non-Referendum Legal Debt Margin	<u>1,601,423</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION RESTATEMENT

Beginning net position was restated due to the implementation of GASB Statement No. 75. The following is a summary of the net position as originally reported and as restated:

Net Position	As Reported	As Restated	(Decrease)
Governmental Activities	\$ 8,011,132	7,910,244	(100,888)
Business-Type Activities	583,613	554,133	(29,480)
Golf Course	153,357	123,877	(29,480)

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Commissioners; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Commissioners itself or b) a body or official to which the Board of Commissioners has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Commissioners, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

SYCAMORE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2018**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS – Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	Special Revenue		Debt Service	Capital Projects		Nonmajor	Totals
	General	Recreation	General Obligation Bond Retirement	Bond Project	Action 2020		
Fund Balances							
Nonspendable							
Prepays	\$ 3,591	23,852	-	-	-	-	27,443
Restricted							
Property Tax Levies							
Park Improvements	-	-	-	-	-	22,892	22,892
Special Recreation	-	-	18,426	-	-	-	18,426
Social Security	-	-	-	-	-	7,113	7,113
Insurance	-	-	-	-	-	37,030	37,030
Special Purpose	-	-	-	-	-	14,570	14,570
Public Safety	-	-	-	-	-	4,374	4,374
Debt Service	-	-	-	72,041	-	-	72,041
	-	-	18,426	72,041	-	85,979	176,446
Committed							
Recreation	-	369,943	-	-	-	-	369,943
Assigned							
Park Improvements	-	-	-	375,675	160,203	76,885	612,763
Unassigned	445,337	-	-	-	-	-	445,337
Total Fund Balances	448,928	393,795	18,426	72,041	375,675	162,864	1,631,932

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

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

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2018:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 16,402,032
Plus Unspent Bond Proceeds:	375,675
Less Capital Related Debt:	
General Obligation Refunding ARS Park Bonds of 2015A	(1,080,000)
General Obligation ARS Tax Park Bonds of 2017A	(7,130,000)
General Obligation Limited Tax Park Bonds of 2017B	(476,000)
General Obligation Limited Tax Park Bonds of 2018	<u>(512,535)</u>
Net Investment in Capital Assets	<u>7,579,172</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	<u>788,777</u>

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since June 15, 2013, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the coverage in effect for the period January 1, 2018 through January 1, 2019:

SYCAMORE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2018**

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

Coverage	Member Deductible	PDRMA Self- Insured Retention	Limits
PROPERTY			
Property/Bldg/Contents			
All Losses Per Occurrence	\$1,000	\$1,000,000	\$1,000,000,000/All Members
Flood/Except Zones A & V	\$1,000	\$1,000,000	\$250,000,000/Occurrence/Annual Aggregate
Flood, Zones A & V	\$1,000	\$1,000,000	\$200,000,000/Occurrence/Annual Aggregate
Earthquake Shock	\$1,000	\$100,000	\$100,000,000/Occurrence/Annual Aggregate
Auto Physical Damage			
Comprehensive and Collision	\$1,000	\$1,000,000	Included
Course of Construction	\$1,000	Included	\$25,000,000
Business Interruption, Rental			
Income, Tax Income Combined	\$1,000		\$100,000,000/Reported Values
			\$500,000/\$2,500,000/Non-Reported Values
Service Interruption	24 Hours	N/A	\$25,000,000
Boiler and Machinery			\$100,000,000 Equipment Breakdown
Property Damage	\$1,000	\$9,000	Property Damage - Included
Business Income	48 Hours	N/A	Included
Fidelity and Crime	\$1,000	\$24,000	\$2,000,000/Occurrence
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/Occurrence
Blanket Bond	\$1,000	\$24,000	\$2,000,000/Occurrence
WORKERS COMPENSATION			
Employers Liability	N/A	\$500,000	Statutory
		\$500,000	\$3,500,000 Employers Liability
LIABILITY			
General	None	\$500,000	\$21,500,000/Occurrence
Auto Liability	None	\$500,000	\$21,500,000/Occurrence
Employment Practices	None	\$500,000	\$21,500,000/Occurrence
Public Officials' Liability	None	\$500,000	\$21,500,000/Occurrence
Law Enforcement Liability	None	\$500,000	\$21,500,000/Occurrence
Uninsured/Underinsured Motorists	None	\$500,000	\$1,000,000/Occurrence
POLLUTION LIABILITY			
Liability - Third Party	None	\$25,000	\$5,000,000/Occurrence
Property - First Party	\$1,000	\$24,000	\$10,000,000 3 Year Aggregate
OUTBREAK EXPENSE			
Outbreak Expense	24 Hours	N/A	\$15,000 per Day
			\$1,000,000 Aggregate Policy Limit

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
INFORMATION SECURITY AND PRIVACY INSURANCE WITH ELECTRONIC MEDIA			
LIABILITY COVERAGE			
Information Security & Privacy			
Liability	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Privacy Notification, Costs	None	\$100,000	\$500,000/Occurrence/Annual Aggregate
Regulatory Defense & Penalties	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Website Media Content Liability	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Cyber Extortion	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Data Protection & Business			
Interruption	\$1,000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
First Party Business Interruption	8 Hours	\$100,000	\$50,000 Hourly Sublimit/\$50,000 Forensic Exp./\$150,000 Dependent Bus. Interruption
VOLUNTEER MEDICAL ACCIDENT			
Volunteer Medical Accident	None	\$5,000	\$5,000 Medical Expense and AD&D
			Excess of any other Collectible Insurance
UNDERGROUND STORAGE TANK LIABILITY			
Underground Storage Tank Liability	None	N/A	\$10,000, Follows Illinois Leaking
			Underground Tank Fund
UNEMPLOYMENT COMPENSATION			
Unemployment Compensation	N/A	N/A	Statutory

Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the District.

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement, and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2017 and the statement of revenues and expenses for the period ending December 31, 2017:

Assets	\$65,528,169
Deferred Outflows of Resources - Pension	\$1,031,198
Liabilities	\$22,979,446
Deferred Inflows of Resources - Pension	\$5,600
Total Net Position	\$43,574,321
Revenues	\$23,353,271
Expenditures	\$17,402,060

The District's portion of the overall equity in the pool is 0.052% or \$22,597.

Since 88.70% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) Health Program

The District is a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations, and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$250,000. Members can choose to provide any combination of coverages available to their employees, and pay premiums accordingly. As a member of the PDRMA Health Program, the District is represented on the Health Program Council as well as the Membership Assembly and is entitled to one vote on each. The relationship between the member agency and PDRMA Health Program is governed by a contract and by-laws that have been adopted by a resolution of each member's governing body. Members are contractually obligated to make all monthly payments to the PDRMA Health Program and to fund any deficit of the PDRMA Health Program upon dissolution of the pool. They will share in any surplus of the pool based on a decision by the Health Program Council.

The following represents a summary of PDRMA's Health Program balance sheet at December 31, 2017 and the statement of revenues and expenses for the period ending December 31, 2017:

Assets	\$21,149,057
Deferred Outflows of Resources - Pension	\$427,851
Liabilities	\$5,677,098
Deferred Inflows of Resources - Pension	(\$5,600)
Total Net Position	\$15,905,410
Revenues	\$37,960,432
Expenditures	\$36,867,147

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

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES

Litigation

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the District.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

INTEREST IN DEKALB COUNTY COMMUNITY FOUNDATION – DESIGNATED FUND

As of December 31, 2018, the District has a balance of \$28,074 invested with the DeKalb County Community Foundation (DCCF). These funds are designated for the District's Action 2020 Project, and are not available to the District until eligible expenditures are submitted for reimbursement. The District has elected not to include the investment held at DCCF as an asset on their books.

JOINT VENTURE

Kishwaukee Special Recreation Association (KSRA)

The District is a member of the Kishwaukee Special Recreation Association (KSRA), an association of five area park districts that provides recreation programs and other activities for handicapped and impaired individuals. Each member agency shares ratably in KSRA, and generally provides funding based on its equalized assessed valuation. The District contributed \$90,483 to KSRA during the current fiscal year.

The District does not have a direct financial interest in KSRA, and therefore its investment therein is not reported within the financial statements. Upon dissolution of KSRA, the assets, if any, shall be divided between the members, in accordance with an equitable formula, as determined by a unanimous vote of the KSRA's Board of Directors. Complete separate financial statements for KSRA can be obtained from KSRA's administrative offices at 1403 Sycamore Road, Dekalb, Illinois.

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund

The District contributes to Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund – Continued

Plan Descriptions – Continued

Benefits Provided – Continued. Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2018, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	13
Inactive Plan Members Entitled to but not yet Receiving Benefits	13
Active Plan Members	<u>19</u>
Total	<u><u>45</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2018, the District's contribution was 9.60% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund – Continued

Plan Descriptions – Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2018, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.39% to 14.50%
Cost of Living Adjustments	2.75%
Inflation	2.50%

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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-2017 (base year 2015). 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-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.00%
Domestic Equities	37.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, and 7.50% in the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 1,353,377	669,810	118,328

SYCAMORE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2018**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund – Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2017	\$ 4,072,732	4,071,517	1,215
Changes for the Year:			
Service Cost	90,740	-	90,740
Interest on the Total Pension Liability	304,937	-	304,937
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	135,229	-	135,229
Changes of Assumptions	150,816	-	150,816
Contributions - Employer	-	101,064	(101,064)
Contributions - Employees	-	47,374	(47,374)
Net Investment Income	-	(177,129)	177,129
Benefit Payments, including Refunds of Employee Contributions	(104,548)	(104,548)	-
Other (Net Transfer)	-	41,818	(41,818)
Net Changes	577,174	(91,421)	668,595
Balances at December 31, 2018	4,649,906	3,980,096	669,810

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2018, the District recognized pension expense of \$118,394. At December 31, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 197,852	(35,879)	161,973
Change in Assumptions	119,979	(88,301)	31,678
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	441,532	(191,847)	249,685
Total Deferred Amounts Related to IMRF	<u>759,363</u>	<u>(316,027)</u>	<u>443,336</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2019	\$ 111,110
2020	99,387
2021	90,748
2022	142,091
2023	-
Thereafter	-
Total	<u>443,336</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements
December 31, 2018

Client
to update

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits Provided. RBP provides healthcare and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 55 percent of health insurance premiums for non-Medicare-eligible retirees and 55 percent of supplemental health insurance premiums for Medicare-eligible retirees. The plan also provides all retirees with \$5,000 of life insurance benefits.

Plan Membership. As of December 31, 2018, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	-
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>15</u>
Total	<u><u>15</u></u>

Total OPEB Liability

The District's total OPEB liability was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – Continued

Actuarial Assumptions and Other Inputs – Continued.

Inflation	2.50%
Salary Increases	2.50%
Discount Rate	4.10%

Healthcare Cost Trend Rates PPO

The initial trend rate is based on known 2019 premiums. The second-year trend rate is based on the 2019 Segal Health Plan Cost Trend Survey. The grading period and the ultimate trend rates selected fall within a generally accepted range.

Mortality rates were based on the IMRF Mortality follows the Sec Distinct Raw Rates as developed in the RP-2014 study, with blue collar adjustment. These rates are improved generationally using MP-2016 improvement rates.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at December 31, 2017	<u>\$ 130,368</u>
Changes for the Year:	
Service Cost	2,332
Interest on the Total Pension Liability	4,488
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	-
Changes of Assumptions	(7,780)
Benefit Payments	-
Net Changes	<u>(960)</u>
Balance at December 31, 2018	<u>129,408</u>

SYCAMORE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2018**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

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

The following presents the total OPEB liability, calculated using a Single Discount Rate of 4.10%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.10%)	Current Discount Rate (4.10%)	1% Increase (5.10%)
Total OPEB Liability	\$ 142,924	129,408	117,801

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a Healthcare Trend Rate of 7.10%, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	(6.10% decreasing to 4.00%)	Healthcare Cost Trend Rates (7.10% decreasing to 5.00%)	(8.10% decreasing to 6.00%)
Total OPEB Liability	\$ 116,573	129,408	144,235

SYCAMORE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the District recognized OPEB expense of \$6,224. At December 31, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ -	-	-
Change in Assumptions		(7,184)	(7,184)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-
Total Deferred Amounts Related to OPEB	-	-	(7,184)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2019	\$ (596)
2020	(596)
2021	(596)
2022	(596)
2023	(596)
Thereafter	(4,204)
Total	(7,184)

REQUIRED SUPPLEMENTARY INFORMATION

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

- Schedule of Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefits Plan
- Budgetary Comparison Schedule
General Fund
Recreation – Special Revenue Fund
Special Recreation – Special Revenue Fund

Notes to the Required Supplementary Information

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

SYCAMORE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

**Required Supplementary Information
Schedule of Employer Contributions
December 31, 2018**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 88,379	\$ 88,379	\$ -	\$ 797,660	11.08%
2016	87,164	87,164	-	813,857	10.71%
2017	83,232	83,232	-	877,051	9.49%
2018	101,064	101,064	-	1,052,743	9.60%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	25 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	RP-2014 (base year 2012)

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

SYCAMORE PARK DISTRICT, ILLINOIS**Illinois Municipal Retirement Fund****Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
December 31, 2018**

	<u>2015</u>
Total Pension Liability	
Service Cost	\$ 87,603
Interest	261,274
Changes in Benefit Terms	-
Differences Between Expected and Actual Experience	(208,359)
Change of Assumptions	5,068
Benefit Payments, Including Refunds of Member Contributions	<u>(133,236)</u>
Net Change in Total Pension Liability	12,350
Total Pension Liability - Beginning	<u>3,506,465</u>
Total Pension Liability - Ending	<u><u>3,518,815</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 88,379
Contributions - Members	35,895
Net Investment Income	16,642
Benefit Payments, Including Refunds of Member Contributions	(133,236)
Administrative Expense	<u>(122,082)</u>
Net Change in Plan Fiduciary Net Position	(114,402)
Plan Net Position - Beginning	<u>3,332,820</u>
Plan Net Position - Ending	<u><u>3,218,418</u></u>
Employer's Net Pension Liability	<u><u>\$ 300,397</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.46%
Covered Payroll	\$ 797,660
Employer's Net Pension Liability as a Percentage of Covered Payroll	37.66%

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

2016	2017	2018
85,574	91,321	90,740
263,152	285,053	304,937
-	-	-
34,606	126,601	135,229
(5,426)	(140,059)	150,816
(96,455)	(90,450)	(104,548)
281,451	272,466	577,174
3,518,815	3,800,266	4,072,732
3,800,266	4,072,732	4,649,906
87,164	83,232	101,064
36,624	43,033	47,374
224,709	581,285	(177,129)
(96,455)	(90,450)	(104,548)
13,697	(29,740)	41,818
265,739	587,360	(91,421)
3,218,418	3,484,157	4,071,517
3,484,157	4,071,517	3,980,096
316,109	1,215	669,810
91.68%	99.97%	85.60%
813,857	877,051	1,052,743
38.84%	0.14%	63.63%

SYCAMORE PARK DISTRICT, ILLINOIS

Retiree Benefits Plan

Required Supplementary Information Schedule of Changes in the Employer's Total OPEB Liability December 31, 2018

	2018
Total OPEB Liability	
Service Cost	\$ 2,332
Interest	4,488
Changes in Benefit Terms	-
Differences Between Expected and Actual Experience	-
Change of Assumptions	(7,780)
Benefit Payments	-
Net Change in Total OPEB Liability	(960)
Total OPEB Liability - Beginning	130,368
Total OPEB Liability - Ending	129,408
Covered Payroll	\$ 941,065
Total OPEB Liability as a Percentage of Covered Payroll	13.75%

Notes:

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

Changes of Benefit Terms. There was no change in the retirees' share of health insurance premiums.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the trend rate each period. The following are the trend rates used in each period:

Fiscal Year	PPO
2019	7.10%
2020	6.87%
2021	6.63%
2022	6.40%
2023	6.17%
2024	5.93%
2025	5.70%
2026	5.47%
2027	5.23%
2028	5.00%
Ultimate	5.00%

In 2018, there was no change in the healthcare trend rates from the prior year.

SYCAMORE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,225,000	1,225,000	1,257,540
Replacement Taxes	36,000	36,000	41,139
Charges for Services	23,494	23,494	23,744
Interest	800	800	16,813
Miscellaneous	8,900	8,900	36,897
Total Revenues	<u>1,294,194</u>	<u>1,294,194</u>	<u>1,376,133</u>
Expenditures			
General Government	533,958	533,958	494,324
Park Maintenance	292,674	292,674	260,440
Debt Service			
Interest and Fiscal Charges	-	-	282,075
Total Expenditures	<u>826,632</u>	<u>826,632</u>	<u>1,036,839</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>467,562</u>	<u>467,562</u>	<u>339,294</u>
Other Financing Sources (Uses)			
Transfers In	51,734	51,734	50,646
Transfers Out	(445,500)	(445,500)	(473,000)
	<u>(393,766)</u>	<u>(393,766)</u>	<u>(422,354)</u>
Net Change in Fund Balance	<u>73,796</u>	<u>73,796</u>	(83,060)
Fund Balance - Beginning			<u>531,988</u>
Fund Balance - Ending			<u>448,928</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 888,000	888,000	892,348
Charges for Services	400,492	400,492	417,558
Grants and Donations	8,590	8,590	8,089
Interest	-	-	7,481
Miscellaneous	22,430	22,430	16,209
Total Revenues	1,319,512	1,319,512	1,341,685
Expenditures			
Recreation	1,412,664	1,412,664	1,366,701
Excess (Deficiency) of Revenues Over (Under) Expenditures	(93,152)	(93,152)	(25,016)
Other Financing Sources (Uses)			
Transfers In	107,257	107,257	103,988
Transfers Out	-	-	(6,400)
	107,257	107,257	97,588
Net Change in Fund Balance	14,105	14,105	72,572
Fund Balance - Beginning			321,223
Fund Balance - Ending			393,795

SYCAMORE PARK DISTRICT, ILLINOIS

Special Recreation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 179,000	179,000	180,967
Interest	-	-	1,638
Total Revenues	<u>179,000</u>	<u>179,000</u>	<u>182,605</u>
Expenditures			
Recreation			
Materials and Supplies	2,000	2,000	174
Contractual Services	89,500	89,500	90,483
Total Expenditures	<u>91,500</u>	<u>91,500</u>	<u>90,657</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	87,500	87,500	91,948
Other Financing (Uses)			
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>
Net Change in Fund Balance	<u>(12,500)</u>	<u>(12,500)</u>	(8,052)
Fund Balance - Beginning			<u>26,478</u>
Fund Balance - Ending			<u><u>18,426</u></u>

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Enterprise Funds

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

Special revenue funds are created to account for the proceeds of specific revenue sources (other than capital project funds) that are legally restricted to expenditure for specified purposes.

Recreation Fund

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

Special Recreation Fund

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

Donation Fund

The Donation Fund is used to account for contributions made to the District that have been restricted by the donor as to how they are to be spent.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for the revenues derived from the property tax levy for the contributions to the Illinois Municipal Retirement Fund and the payment of Medicare and Social Security Taxes to the Federal Government.

Social Security Fund

The Social Security Fund is used to account for District's portion of Social Security and Medicare paid on behalf of its employees. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the District's portion.

Insurance Fund

The Insurance Fund is used to account for the operations of the District's Insurance and risk management activities. Financing is provided by a specific annual property tax levy.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

SPECIAL REVENUE FUNDS – Continued

Audit Fund

The Audit Fund is used to account for revenues derived from a specific annual property tax levy and for payment of audit expenditures.

Paving and Lighting

The Paving and Lighting Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for paving and lighting improvements throughout the District.

Park Police Fund

The Park Police Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for police service for the parks.

DEBT SERVICE FUND

Debt service funds are created to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

General Obligation Bond Retirement Fund

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

CAPITAL PROJECTS FUNDS

Capital projects funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

Bond Project Fund

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

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

CAPITAL PROJECTS FUNDS – Continued

Action 2020 Fund

Action 2020 Fund is used to record revenue and expenses related to the Sycamore Park District's Vision 2020 plan. The specific projects are: Community Center, Splash Pad, Dog Park, Sled Hill, Golf Course Irrigation, Trail Connections, and Sports Complex Improvements.

Developer Contribution Fund

The Developer Contribution Fund is used to account for the Impact Fees that are paid to District. These Impact Fees are established by the city's land/cash ordinance.

ENTERPRISE FUNDS

Enterprise funds are created to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Golf Course Fund

The Golf Course Fund is used to account for the revenues and expenses associated with the operation and maintenance of the golf course.

Swimming Pool Fund

The Swimming Pool Fund is used to account for the revenues and expenses associated with the operation and maintenance of the swimming pool.

SYCAMORE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
General Government			
General Administration			
Salaries and Wages	\$ 254,727	254,727	273,171
Professional Services	75,000	75,000	62,469
Department Administration	42,052	42,052	32,477
Services	15,315	15,315	14,186
Maintenance and Equipment	1,000	1,000	1,385
Materials and Supplies	1,000	1,000	1,139
Utilities	11,960	11,960	16,199
Insurance	55,200	55,200	46,209
	<u>456,254</u>	<u>456,254</u>	<u>447,235</u>
Special Events			
Salaries and Wages	-	-	28
Department Administration	77,704	77,704	47,061
	<u>77,704</u>	<u>77,704</u>	<u>47,089</u>
Total General Government	<u>533,958</u>	<u>533,958</u>	<u>494,324</u>
Park Maintenance			
Salaries and Wages	120,545	120,545	90,397
Department Administration	2,154	2,154	1,061
Services	62,782	62,782	66,054
Maintenance and Equipment	32,200	32,200	31,315
Materials and Supplies	43,750	43,750	43,914
Utilities	13,695	13,695	12,961
Insurance	10,548	10,548	9,669
Miscellaneous	7,000	7,000	5,069
Total Park Maintenance	<u>292,674</u>	<u>292,674</u>	<u>260,440</u>
Debt Service			
Interest and Fiscal Charges	-	-	282,075
Total Expenditures	<u>826,632</u>	<u>826,632</u>	<u>1,036,839</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Combining Balance Sheet
December 31, 2018

	Recreation Subfund	Concessions Subfund	Totals
ASSETS			
Cash and Investments	\$ 419,964	33,323	453,287
Receivables - Net of Allowances			
Taxes	925,000	-	925,000
Accounts	93	2,116	2,209
Prepays	22,172	1,680	23,852
Total Assets	<u>1,367,229</u>	<u>37,119</u>	<u>1,404,348</u>
LIABILITIES			
Liabilities			
Accounts Payable	41,187	1,596	42,783
Accrued Payroll	25,239	838	26,077
Other Payables	2,336	50	2,386
Total Liabilities	<u>68,762</u>	<u>2,484</u>	<u>71,246</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	939,307	-	939,307
Total Liabilities and Deferred Inflows of Resources	<u>1,008,069</u>	<u>2,484</u>	<u>1,010,553</u>
FUND BALANCES			
Nonspendable	22,172	1,680	23,852
Committed	336,988	32,955	369,943
Total Fund Balances	<u>359,160</u>	<u>34,635</u>	<u>393,795</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>1,367,229</u>	<u>37,119</u>	<u>1,404,348</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2018**

See Following Page

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2018

	Recreation Subfund		
	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 888,000	888,000	892,348
Charges for Services	251,022	251,022	281,151
Grants and Donations	8,590	8,590	8,089
Interest	-	-	7,481
Miscellaneous	22,430	22,430	16,209
Total Revenues	1,170,042	1,170,042	1,205,278
Expenditures			
Recreation	1,264,694	1,264,694	1,232,238
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,652)	(94,652)	(26,960)
Other Financing Sources (Uses)			
Transfers In	101,373	101,373	98,804
Transfers Out	-	-	-
	101,373	101,373	98,804
Net Change in Fund Balances	6,721	6,721	71,844
Fund Balances - Beginning			287,316
Fund Balances - Ending			359,160

Concessions Subfund			Totals		
Budget		Actual	Budget		Actual
Original	Final		Original	Final	
-	-	-	888,000	888,000	892,348
149,470	149,470	136,407	400,492	400,492	417,558
-	-	-	8,590	8,590	8,089
-	-	-	-	-	7,481
-	-	-	22,430	22,430	16,209
149,470	149,470	136,407	1,319,512	1,319,512	1,341,685
147,970	147,970	134,463	1,412,664	1,412,664	1,366,701
1,500	1,500	1,944	(93,152)	(93,152)	(25,016)
5,884	5,884	5,184	107,257	107,257	103,988
-	-	(6,400)	-	-	(6,400)
5,884	5,884	(1,216)	107,257	107,257	97,588
7,384	7,384	728	14,105	14,105	72,572
		33,907			321,223
		34,635			393,795

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Recreation Subfund - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 888,000	888,000	892,348
Charges for Services			
User Fees - Sports Complex	170,900	170,900	197,077
Recreation Fees	80,122	80,122	84,074
Grants and Donations	8,590	8,590	8,089
Interest	-	-	7,481
Miscellaneous	22,430	22,430	16,209
Total Revenues	1,170,042	1,170,042	1,205,278
Expenditures			
Recreation	1,264,694	1,264,694	1,232,238
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,652)	(94,652)	(26,960)
Other Financing Sources			
Transfers In	101,373	101,373	98,804
Net Change in Fund Balance	6,721	6,721	71,844
Fund Balance - Beginning			287,316
Fund Balance - Ending			359,160

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Recreation Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Recreation			
General Administration			
Salaries and Wages	\$ 364,420	364,420	357,366
Professional Services	2,700	2,700	2,320
Department Administration	47,196	47,196	46,789
Services	15,450	15,450	17,375
Maintenance and Equipment	5,000	5,000	-
Materials and Supplies	600	600	1,474
Utilities	11,915	11,915	16,441
Insurance	70,580	70,580	63,603
Total General Administration	517,861	517,861	505,368
Sports Complex Administration			
Materials and Supplies	250	250	-
Sports Complex Maintenance			
Salaries and Wages	287,510	287,510	289,223
Department Administration	2,556	2,556	1,159
Services	5,600	5,600	5,880
Maintenance and Equipment	10,400	10,400	13,837
Materials and Supplies	23,000	23,000	23,397
Utilities	4,323	4,323	3,855
Insurance	78,600	78,600	78,556
Total Sports Complex Maintenance	411,989	411,989	415,907
Community Center			
Administration			
Services	27,075	27,075	18,341
Maintenance and Equipment	140,311	140,311	157,820
Materials and Supplies	15,597	15,597	15,127
	182,983	182,983	191,288

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Recreation Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Recreation - Continued			
Community Center - Continued			
Youth Programs			
Salaries and Wages	\$ 911	911	2,611
Professional Services	1,668	1,668	700
Department Administration	165	165	1,890
	<u>2,744</u>	<u>2,744</u>	<u>5,201</u>
Teen Programs			
Salaries and Wages	58	58	-
Professional Services	525	525	-
	<u>583</u>	<u>583</u>	<u>-</u>
Adult Programs			
Salaries and Wages	1,412	1,412	1,230
Professional Services	2,462	2,462	1,356
Department Administration	424	424	1,014
	<u>4,298</u>	<u>4,298</u>	<u>3,600</u>
Preschool Programs			
Professional Services	3,084	3,084	5,178
Dance Programs			
Salaries and Wages	1,454	1,454	1,309
Department Administration	120	120	-
	<u>1,574</u>	<u>1,574</u>	<u>1,309</u>
League Programs			
Salaries and Wages	4,121	4,121	3,676
Department Administration	653	653	502
	<u>4,774</u>	<u>4,774</u>	<u>4,178</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Recreation Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Recreation - Continued			
Community Center - Continued			
Youth Athletics			
Salaries and Wages	\$ 1,268	1,268	979
Professional Services	20,322	20,322	15,780
Department Administration	490	490	60
	<u>22,080</u>	<u>22,080</u>	<u>16,819</u>
Fitness Programs			
Salaries and Wages	4,105	4,105	7,908
Department Administration	-	-	299
	<u>4,105</u>	<u>4,105</u>	<u>8,207</u>
Special Events			
Salaries and Wages	150	150	165
Professional Services	2,185	2,185	2,520
Department Administration	1,512	1,512	3,392
	<u>3,847</u>	<u>3,847</u>	<u>6,077</u>
Summer Concerts			
Salaries and Wages	909	909	844
Professional Services	24,100	24,100	22,464
Department Administration	5,133	5,133	4,764
	<u>30,142</u>	<u>30,142</u>	<u>28,072</u>
Weight Room			
Salaries and Wages	23,502	23,502	3,410
Professional Services	21,400	21,400	14,961
Department Administration	4,478	4,478	3,495
	<u>49,380</u>	<u>49,380</u>	<u>21,866</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Recreation Subfund - Special Revenue Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018**

	Budget		Actual
	Original	Final	
Recreation - Continued			
Community Center - Continued			
Brochures			
Department Administration	\$ 25,000	25,000	19,168
Total Community Center	334,594	334,594	310,963
Total Expenditures	1,264,694	1,264,694	1,232,238

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Concessions Subfund - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Revenues			
Charges for Services			
Sales Concessions			
Clubhouse	\$ 72,770	72,770	68,676
Beverage Cart	13,500	13,500	6,714
Sports Complex	38,600	38,600	36,178
Pool	7,600	7,600	6,605
Catering	17,000	17,000	18,234
Total Revenues	149,470	149,470	136,407
Expenditures			
Recreation	147,970	147,970	134,463
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,500	1,500	1,944
Other Financing Sources (Uses)			
Transfers In	5,884	5,884	5,184
Transfers Out	-	-	(6,400)
	5,884	5,884	(1,216)
Net Change in Fund Balance	7,384	7,384	728
Fund Balance - Beginning			33,907
Fund Balance - Ending			34,635

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Concessions Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Recreation			
Clubhouse			
Salaries and Wages	\$ 44,842	44,842	41,433
Department Administration	4,140	4,140	3,632
Services	3,750	3,750	2,242
Maintenance and Equipment	2,500	2,500	203
Materials and Supplies	3,550	3,550	3,101
Cost of Goods Sold	27,725	27,725	27,978
Utilities	2,830	2,830	3,238
Miscellaneous	7,000	7,000	6,084
	<u>96,337</u>	<u>96,337</u>	<u>87,911</u>
Beverage Cart			
Salaries and Wages	4,844	4,844	2,387
Cost of Goods Sold	3,610	3,610	1,912
Miscellaneous	1,200	1,200	604
	<u>9,654</u>	<u>9,654</u>	<u>4,903</u>
Sports Complex			
Salaries and Wages	10,765	10,765	9,527
Department Administration	300	300	280
Services	-	-	210
Maintenance and Equipment	600	600	2,535
Materials and Supplies	1,540	1,540	874
Cost of Goods Sold	12,580	12,580	12,075
Utilities	1,200	1,200	1,316
Miscellaneous	3,500	3,500	3,249
	<u>30,485</u>	<u>30,485</u>	<u>30,066</u>
Pool			
Salaries and Wages	3,122	3,122	2,332
Department Administration	300	300	280
Maintenance and Equipment	200	200	45

SYCAMORE PARK DISTRICT, ILLINOIS

Recreation - Concessions Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Recreation - Continued			
Pool - Continued			
Materials and Supplies	\$ 255	255	194
Cost of Goods Sold	2,625	2,625	2,322
Miscellaneous	650	650	599
	<u>7,152</u>	<u>7,152</u>	<u>5,772</u>
Catering			
Salaries and Wages	1,292	1,292	1,058
Materials and Supplies	50	50	3
Cost of Goods Sold	3,000	3,000	3,874
Miscellaneous	-	-	876
	<u>4,342</u>	<u>4,342</u>	<u>5,811</u>
Total Expenditures	<u>147,970</u>	<u>147,970</u>	<u>134,463</u>

SYCAMORE PARK DISTRICT, ILLINOIS

General Obligation Bond Retirement - Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 602,000	602,000	610,219
Interest	-	-	6,128
Total Revenues	<u>602,000</u>	<u>602,000</u>	<u>616,347</u>
Expenditures			
Debt Service			
Principal Retirement	570,000	570,000	570,000
Interest and Fiscal Charges	31,642	31,642	31,641
Total Expenditures	<u>601,642</u>	<u>601,642</u>	<u>601,641</u>
Net Change in Fund Balance	<u>358</u>	<u>358</u>	14,706
Fund Balance - Beginning			<u>57,335</u>
Fund Balance - Ending			<u><u>72,041</u></u>

SYCAMORE PARK DISTRICT, ILLINOIS

Bond Project - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ -	-	6,867
Expenditures			
Capital Outlay	498,820	498,820	446,817
Debt Service			
Principal Retirement	135,000	135,000	135,000
Interest and Fiscal Charges	51,925	51,925	51,975
Total Expenditures	685,745	685,745	633,792
Excess (Deficiency) of Revenues Over (Under) Expenditures	(685,745)	(685,745)	(626,925)
Other Financing Sources			
Debt Issuance	498,000	498,000	512,535
Transfers In	140,000	140,000	19,000
	638,000	638,000	531,535
Net Change in Fund Balance	(47,745)	(47,745)	(95,390)
Fund Balance - Beginning			471,065
Fund Balance - Ending			375,675

SYCAMORE PARK DISTRICT, ILLINOIS

Action 2020 - Capital Projects Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018**

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations			
Grant	\$ 145,000	145,000	116,036
Interest	7,500	7,500	6,173
Total Revenues	<u>152,500</u>	<u>152,500</u>	<u>122,209</u>
Expenditures			
General Government	1,732,200	1,732,200	1,062,888
Capital Outlay	890,357	890,357	785,677
Debt Service			
Interest and Fiscal Charges	342,075	342,075	-
Total Expenditures	<u>2,964,632</u>	<u>2,964,632</u>	<u>1,848,565</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,812,132)</u>	<u>(2,812,132)</u>	<u>(1,726,356)</u>
Other Financing Sources			
Debt Issuance	6,000,000	6,000,000	-
Transfers In	1,020,000	1,020,000	950,000
	<u>7,020,000</u>	<u>7,020,000</u>	<u>950,000</u>
Net Change in Fund Balance	<u>4,207,868</u>	<u>4,207,868</u>	(776,356)
Fund Balance - Beginning			<u>936,559</u>
Fund Balance - Ending			<u><u>160,203</u></u>

SYCAMORE PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

**Combining Balance Sheet
December 31, 2018**

	Special Revenue	Capital Projects Developer Contribution	Totals
ASSETS			
Cash and Investments	\$ 192,752	480	193,232
Receivables - Net of Allowances			
Taxes	282,300	-	282,300
Total Assets	475,052	480	475,532
LIABILITIES			
Accounts Payable	30,368	-	30,368
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	282,300	-	282,300
Total Liabilities and Deferred Inflows of Resources	312,668	-	312,668
FUND BALANCES			
Restricted	85,979	-	85,979
Assigned	76,405	480	76,885
Total Fund Balances	162,384	480	162,864
Total Liabilities, Deferred Inflows of Resources and Fund Balances	475,052	480	475,532

SYCAMORE PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2018

	Special Revenue	Capital Projects Developer Contribution	Totals
Revenues			
Taxes			
Property Taxes	\$ 278,689	-	278,689
Grants and Donations	518,813	18,317	537,130
Interest	1,510	247	1,757
Total Revenues	<u>799,012</u>	<u>18,564</u>	<u>817,576</u>
Expenditures			
General Government	<u>75,491</u>	-	<u>75,491</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	723,521	18,564	742,085
Other Financing (Uses)			
Transfers Out	<u>(643,341)</u>	<u>(19,000)</u>	<u>(662,341)</u>
Net Change in Fund Balances	80,180	(436)	79,744
Fund Balances - Beginning	<u>82,204</u>	<u>916</u>	<u>83,120</u>
Fund Balances - Ending	<u><u>162,384</u></u>	<u><u>480</u></u>	<u><u>162,864</u></u>

SYCAMORE PARK DISTRICT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

**Combining Balance Sheet
December 31, 2018**

See Following Page

SYCAMORE PARK DISTRICT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet
December 31, 2018

	<u>Donations</u>	<u>Illinois Municipal Retirement</u>
ASSETS		
Cash and Investments	\$ 76,405	-
Receivables - Net of Allowances		
Taxes	-	92,000
	<u>76,405</u>	<u>92,000</u>
Total Assets		
LIABILITIES		
Accounts Payable	-	-
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	-	92,000
Total Liabilities and Deferred Inflows of Resources	<u>-</u>	<u>92,000</u>
FUND BALANCES		
Restricted	-	-
Assigned	76,405	-
Total Fund Balances	<u>76,405</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>76,405</u>	<u>92,000</u>

Social Security	Insurance	Audit	Paving and Lighting	Park Police	Totals
7,113	67,398	14,570	22,892	4,374	192,752
103,000	72,000	15,000	150	150	282,300
110,113	139,398	29,570	23,042	4,524	475,052
-	30,368	-	-	-	30,368
103,000	72,000	15,000	150	150	282,300
103,000	102,368	15,000	150	150	312,668
7,113	37,030	14,570	22,892	4,374	85,979
-	-	-	-	-	76,405
7,113	37,030	14,570	22,892	4,374	162,384
110,113	139,398	29,570	23,042	4,524	475,052

SYCAMORE PARK DISTRICT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Fiscal Year Ended December 31, 2018

	Donations	Illinois Municipal Retirement
Revenues		
Taxes		
Property Taxes	\$ -	91,435
Grants and Donations	518,813	-
Interest	(516)	78
Total Revenues	<u>518,297</u>	<u>91,513</u>
Expenditures		
General Government	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	518,297	91,513
Other Financing (Uses)		
Transfers Out	<u>(450,000)</u>	<u>(95,975)</u>
Net Change in Fund Balances	68,297	(4,462)
Fund Balances - Beginning	<u>8,108</u>	<u>4,462</u>
Fund Balances - Ending	<u><u>76,405</u></u>	<u><u>-</u></u>

Social Security	Insurance	Audit	Paving and Lighting	Park Police	Totals
99,442	72,342	15,110	180	180	278,689
-	-	-	-	-	518,813
86	977	277	509	99	1,510
99,528	73,319	15,387	689	279	799,012
-	60,737	14,500	-	254	75,491
99,528	12,582	887	689	25	723,521
(97,366)	-	-	-	-	(643,341)
2,162	12,582	887	689	25	80,180
4,951	24,448	13,683	22,203	4,349	82,204
7,113	37,030	14,570	22,892	4,374	162,384

SYCAMORE PARK DISTRICT, ILLINOIS

Donations - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations			
Donations and Contributions	\$ 450,000	450,000	518,813
Interest	-	-	(516)
Total Revenues	450,000	450,000	518,297
Expenditures			
General Government	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	450,000	450,000	518,297
Other Financing (Uses)			
Transfers Out	(450,000)	(450,000)	(450,000)
Net Change in Fund Balance	-	-	68,297
Fund Balance - Beginning			8,108
Fund Balance - Ending			76,405

SYCAMORE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 91,000	91,000	91,435
Interest	-	-	78
Total Revenues	<u>91,000</u>	<u>91,000</u>	<u>91,513</u>
Expenditures			
General Government	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	91,000	91,000	91,513
Other Financing (Uses)			
Transfers Out	<u>(95,462)</u>	<u>(95,462)</u>	<u>(95,975)</u>
Net Change in Fund Balance	<u>(4,462)</u>	<u>(4,462)</u>	(4,462)
Fund Balance - Beginning			<u>4,462</u>
Fund Balance - Ending			<u>-</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Social Security - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 99,000	99,000	99,442
Interest	-	-	86
Total Revenues	99,000	99,000	99,528
Expenditures			
General Government	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	99,000	99,000	99,528
Other Financing (Uses)			
Transfers Out	(103,108)	(103,108)	(97,366)
Net Change in Fund Balance	(4,108)	(4,108)	2,162
Fund Balance - Beginning			4,951
Fund Balance - Ending			7,113

SYCAMORE PARK DISTRICT, ILLINOIS

Insurance - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 70,000	70,000	72,342
Interest	-	-	977
Total Revenues	70,000	70,000	73,319
Expenditures			
General Government			
Insurance	65,738	65,738	60,737
Net Change in Fund Balance	4,262	4,262	12,582
Fund Balance - Beginning			24,448
Fund Balance - Ending			37,030

SYCAMORE PARK DISTRICT, ILLINOIS

Audit - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 14,500	14,500	15,110
Interest	-	-	277
Total Revenues	14,500	14,500	15,387
Expenditures			
General Government			
Professional Services	14,500	14,500	14,500
Net Change in Fund Balance	-	-	887
Fund Balance - Beginning			13,683
Fund Balance - Ending			14,570

SYCAMORE PARK DISTRICT, ILLINOIS

Paving and Lighting - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 100	100	180
Interest	-	-	509
Total Revenues	100	100	689
Expenditures			
Capital Outlay	21,000	21,000	-
Net Change in Fund Balance	<u>(20,900)</u>	<u>(20,900)</u>	689
Fund Balance - Beginning			<u>22,203</u>
Fund Balance - Ending			<u>22,892</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Park Police - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 100	100	180
Interest	-	-	99
Total Revenues	100	100	279
Expenditures			
General Government			
General Administration	3,000	3,000	254
Net Change in Fund Balance	<u>(2,900)</u>	<u>(2,900)</u>	25
Fund Balance - Beginning			<u>4,349</u>
Fund Balance - Ending			<u><u>4,374</u></u>

SYCAMORE PARK DISTRICT, ILLINOIS

Developer Contribution - Capital Projects Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018**

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations			
Developer Contributions	\$ 30,000	30,000	18,317
Interest	-	-	247
Total Revenues	30,000	30,000	18,564
Expenditures			
Capital Outlay	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,000	30,000	18,564
Other Financing (Uses)			
Transfers Out	(40,000)	(40,000)	(19,000)
Net Change in Fund Balance	(10,000)	(10,000)	(436)
Fund Balance - Beginning			916
Fund Balance - Ending			480

SYCAMORE PARK DISTRICT, ILLINOIS

Golf Course - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Green Fees	\$ 145,700	145,700	138,054
Golf Events and Programs	20,375	20,375	18,282
Golf Cart Rentals	109,800	109,800	101,908
Season Passes	100,950	100,950	88,875
Pro Shop Sales	55,250	55,250	50,858
Miscellaneous	-	-	1,020
Total Operating Revenues	<u>432,075</u>	<u>432,075</u>	<u>398,997</u>
Operating Expenses			
Operations	500,758	500,758	497,449
Depreciation	-	-	27,752
Total Operating Expenses	<u>500,758</u>	<u>500,758</u>	<u>525,201</u>
Income (Loss) Before Contribution and Transfers	<u>(68,683)</u>	<u>(68,683)</u>	<u>(126,204)</u>
Capital Contribution	-	-	175,692
Transfers In	<u>68,860</u>	<u>68,860</u>	<u>114,312</u>
	<u>68,860</u>	<u>68,860</u>	<u>290,004</u>
Change in Net Position	<u>177</u>	<u>177</u>	<u>163,800</u>
Net Position - Beginning as Restated			<u>123,877</u>
Net Position - Ending			<u><u>287,677</u></u>

SYCAMORE PARK DISTRICT, ILLINOIS

Golf Course - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Operating Expenses			
Operations			
Golf Maintenance			
Salaries and Wages	\$ 160,959	160,959	154,113
Department Administration	100	100	1,408
Services	3,200	3,200	2,739
Maintenance and Equipment	14,900	14,900	13,520
Materials and Supplies	44,450	44,450	53,788
Utilities	16,760	16,760	13,947
Insurance	32,412	32,412	32,387
	<u>272,781</u>	<u>272,781</u>	<u>271,902</u>
Pro Shop			
Salaries and Wages	128,567	128,567	123,130
Professional Services	7,600	7,600	8,336
Department Administration	5,100	5,100	4,810
Services	6,000	6,000	6,200
Maintenance and Equipment	6,000	6,000	5,283
Materials and Supplies	5,250	5,250	1,918
Sales Inventory	28,800	28,800	37,213
Utilities	9,600	9,600	5,681
Insurance	27,060	27,060	27,036
Miscellaneous	4,000	4,000	5,940
	<u>227,977</u>	<u>227,977</u>	<u>225,547</u>
Total Operations	<u>500,758</u>	<u>500,758</u>	<u>497,449</u>
Depreciation	-	-	27,752
Total Operating Expenses	<u>500,758</u>	<u>500,758</u>	<u>525,201</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Swimming Pool - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Pool Fees	\$ 14,739	14,739	17,708
Pool Events and Programs	24,037	24,037	25,997
Season Passes	35,331	35,331	45,043
Total Operating Revenues	<u>74,107</u>	<u>74,107</u>	<u>88,748</u>
Operating Expenses			
Administration	50,042	50,042	50,264
Operations	39,701	39,701	40,306
Depreciation	-	-	25,311
Total Operating Expenses	<u>89,743</u>	<u>89,743</u>	<u>115,881</u>
Income (Loss) Before Transfers	(15,636)	(15,636)	(27,133)
Transfers In	<u>16,219</u>	<u>16,219</u>	<u>3,795</u>
Change in Net Position	<u>583</u>	<u>583</u>	(23,338)
Net Position - Beginning			<u>430,256</u>
Net Position - Ending			<u>406,918</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Swimming Pool - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2018

	Budget		Actual
	Original	Final	
Operating Expenses			
Administration			
Salaries and Wages	\$ 43,278	43,278	44,849
Department Administration	3,303	3,303	2,113
Services	900	900	1,355
Materials and Supplies	2,011	2,011	1,516
Utilities	550	550	431
Total Administration	50,042	50,042	50,264
Operations			
Pool Maintenance			
Department Administration	400	400	-
Services	1,250	1,250	261
Maintenance and Equipment	3,800	3,800	7,072
Materials and Supplies	7,500	7,500	5,901
Utilities	17,400	17,400	18,568
Total Pool Maintenance	30,350	30,350	31,802
Swim Lessons			
Salaries and Wages	8,891	8,891	8,488
Department Administration	100	100	16
Total Swim Lessons	8,991	8,991	8,504
Splash Pad			
Salaries and Wages	160	160	-
Services	200	200	-
Total Splash Pad	360	360	-
Total Operations	39,701	39,701	40,306
Depreciation	-	-	25,311
Total Operating Expenses	89,743	89,743	115,881

SUPPLEMENTAL SCHEDULES

SYCAMORE PARK DISTRICT, ILLINOIS

**Schedule of General Long-Term Debt
December 31, 2018**

Amount Available and to be Provided for the Retirement of General Long-Term Debt	
Amount Available for Debt Service	\$ 72,041
Amount to be Provided for Retirement of General Long-Term Debt	<u>9,821,159</u>
Total	<u><u>9,893,200</u></u>

General Long-Term Debt Payable	
Compensated Absences Payable	39,387
Net Pension Liability - IMRF	555,133
Total OPEB Liability - RBP	100,145
General Obligation Refunding Alternate Revenue Source Park Bonds of 2015A	1,080,000
General Obligation Alternate Revenue Source Park Bonds of 2017A	7,130,000
General Obligation Limited Tax Park Bonds of 2017B	476,000
General Obligation Limited Tax Park Bonds of 2018	<u>512,535</u>
Total	<u><u>9,893,200</u></u>

SYCAMORE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Refunding Alternate Revenue Source Park Bonds of 2015A
December 31, 2018**

Date of Issue	May 13, 2015
Date of Maturity	December 15, 2025
Authorized Issue	\$1,620,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 3.50%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	BNY Mellon

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2019	\$ 140,000	36,375	176,375
2020	145,000	32,175	177,175
2021	145,000	27,825	172,825
2022	155,000	22,750	177,750
2023	160,000	17,325	177,325
2024	165,000	11,725	176,725
2025	170,000	5,950	175,950
	<u>1,080,000</u>	<u>154,125</u>	<u>1,234,125</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Alternate Revenue Source Park Bonds of 2017A

December 31, 2018

Date of Issue	April 25, 2017
Date of Maturity	December 15, 2042
Authorized Issue	\$7,130,000
Denomination of Bonds	\$5,000
Interest Rates	3.50% to 4.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	BNY Mellon

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2019	\$ -	282,075	282,075
2020	-	282,075	282,075
2021	-	282,075	282,075
2022	-	282,075	282,075
2023	-	282,075	282,075
2024	-	282,075	282,075
2025	-	282,075	282,075
2026	-	282,075	282,075
2027	-	282,075	282,075
2028	-	282,075	282,075
2029	-	282,075	282,075
2030	-	282,075	282,075
2031	100,000	282,075	382,075
2032	525,000	278,575	803,575
2033	540,000	260,200	800,200
2034	565,000	238,600	803,600
2035	585,000	216,000	801,000
2036	610,000	192,600	802,600
2037	635,000	168,200	803,200
2038	660,000	142,800	802,800
2039	685,000	116,400	801,400
2040	715,000	89,000	804,000
2041	740,000	60,400	800,400
2042	770,000	30,800	800,800
	<u>7,130,000</u>	<u>5,460,550</u>	<u>12,590,550</u>

SYCAMORE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Limited Tax Park Bonds of 2017B
December 31, 2018**

Date of Issue	December 12, 2017
Date of Maturity	December 15, 2024
Authorized Issue	\$1,046,000
Denomination of Bonds	\$1,000
Interest Rate	3.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Resource Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2019	\$ 75,000	14,280	89,280
2020	78,000	12,030	90,030
2021	77,000	9,690	86,690
2022	80,000	7,380	87,380
2023	84,000	4,980	88,980
2024	82,000	2,460	84,460
	476,000	50,820	526,820

SYCAMORE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Limited Tax Park Bonds of 2018
December 31, 2018**

Date of Issue	December 11, 2018
Date of Maturity	November 1, 2019
Authorized Issue	\$512,535
Denomination of Bonds	\$5000
Interest Rate	2.70%
Interest Date	November 1
Principal Maturity Date	November 1
Payable at	Resource Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 512,535	12,301	524,836

SYCAMORE PARK DISTRICT, ILLINOIS

**Schedule of Property Tax Data - Last Ten Tax Levy Years
December 31, 2018**

See Following Page

SYCAMORE PARK DISTRICT, ILLINOIS

Schedule of Property Tax Data - Last Ten Tax Levy Years
December 31, 2018

	2008	2009	2010	2011
Assessed Valuations	\$ 475,111,862	492,918,971	466,996,590	439,607,326
Property Tax Rates by Fund				
General	\$ 0.1000	0.1000	0.1000	0.1000
Special Revenue Funds				
Illinois Municipal Retirement	0.0171	0.0181	0.0210	0.0221
Park Police	-	-	-	-
Audit	0.0038	0.0037	0.0049	0.0041
Insurance	0.0274	0.0276	0.0210	0.0262
Recreation	0.1180	0.1146	0.1364	0.1589
Social Security	0.0179	0.0175	0.0191	0.0187
Paving and Lighting	-	-	-	-
Special Recreation	0.0173	0.0185	0.0400	0.0400
Debt Service	0.1142	0.1075	0.1163	0.1254
Total Property Tax Rates by Fund	0.4157	0.4075	0.4587	0.4954
Property Tax Extensions by Fund				
General	\$ 474,281	491,999	466,997	439,607
Special Revenue Funds				
Illinois Municipal Retirement	81,007	89,003	98,023	97,021
Park Police	-	-	-	-
Audit	18,023	18,007	23,023	17,980
Insurance	130,001	135,989	98,023	115,001
Recreation	559,652	563,585	637,029	698,624
Social Security	84,991	86,001	89,010	81,987
Paving and Lighting	-	-	-	-
Special Recreation	82,003	91,020	186,798	175,843
Debt Service	528,444	528,948	543,257	551,399
Total Property Tax Extensions by Fund	\$ 1,958,402	2,004,552	2,142,160	2,177,462
Property Tax Collections	\$ 1,955,891	1,996,317	2,141,150	2,170,821
Percent Collected	99.87%	99.59%	99.95%	99.70%

2012	2013	2014	2015	2016	2017
396,912,375	367,835,000	361,286,556	383,967,517	418,014,374	450,427,502
0.1213	0.1322	0.3073	0.3001	0.2897	0.2780
0.0217	0.0239	0.0246	0.0236	0.0199	0.0202
-	-	-	0.0000	0.0003	0.0000
0.0024	0.0039	0.0039	0.0037	0.0035	0.0033
0.0108	0.0141	0.0152	0.0203	0.0165	0.0160
0.2043	0.2250	0.2284	0.2180	0.2027	0.1972
0.0189	0.0212	0.0219	0.0201	0.0200	0.0220
-	-	0.0040	0.0000	0.0000	0.0000
0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
0.1431	0.1570	0.1623	0.1539	0.1424	0.1349
0.5625	0.6173	0.8076	0.7798	0.7348	0.7117
481,574	486,278	1,110,414	1,152,402	1,210,946	1,252,008
85,971	87,913	88,985	90,616	83,018	91,031
79	74	72	77	1,212	180
9,407	14,346	13,982	14,092	14,505	15,044
43,025	51,865	54,988	77,984	69,014	72,023
810,892	827,629	825,142	837,049	847,273	888,423
74,977	77,981	78,977	77,177	83,436	99,004
79	74	14,451	77	84	180
158,765	147,134	144,515	153,587	167,206	180,171
567,902	577,538	586,224	590,926	595,043	607,537
2,232,671	2,270,830	2,917,750	2,993,987	3,071,737	3,205,602
2,217,026	2,270,830	2,919,124	3,013,206	3,069,879	3,219,763
99.30%	100.00%	100.05%	100.64%	99.94%	100.44%

SYCAMORE PARK DISTRICT, ILLINOIS

**Schedule of Assessed Valuation by Type of Property - Last Ten Tax Levy Years
December 31, 2018**

Tax Levy Year	DeKalb County					Total
	Residential	Rural	Commercial	Industrial	Railroad	
2008	\$ 366,764,724	2,165,704	88,707,876	17,473,558	-	475,111,862
2009	376,365,851	2,158,315	96,607,829	17,786,976	-	492,918,971
2010	357,244,425	2,161,810	90,678,386	16,911,921	48	466,996,590
2011	334,083,429	2,161,478	87,654,471	15,707,900	48	439,607,326
2012	298,888,788	2,106,313	81,709,510	14,207,716	48	396,912,375
2013	275,211,619	2,109,514	77,438,636	13,075,183	48	367,835,000
2014	270,476,008	2,226,732	75,914,531	12,669,237	48	361,286,556
2015	287,595,631	2,373,995	78,782,410	15,215,433	48	383,967,517
2016	311,671,198	2,705,479	87,728,509	15,909,140	48	418,014,374
2017	332,790,534	2,867,009	92,821,906	21,948,005	48	450,427,502

SYCAMORE PARK DISTRICT, ILLINOIS

**Schedule of Percentage of Indebtedness to Assessed Valuation - Last Ten Tax Levy Years
December 31, 2018**

Tax Levy Year	Assessed Valuation	Indebtedness December 31,	Percentage of Indebtedness to Assessed Valuation
2008	\$ 475,111,862	3,568,405	0.74%
2009	492,918,971	3,462,890	0.62%
2010	466,996,590	3,314,490	0.75%
2011	439,607,326	3,172,540	0.70%
2012	396,912,375	3,047,726	0.71%
2013	367,835,000	3,345,152	0.72%
2014	361,286,556	3,404,049	0.94%
2015	383,967,517	2,709,067	0.71%
2016	418,014,374	9,532,785	2.28%
2017	450,427,502	9,893,200	2.20%

SYCAMORE PARK DISTRICT, ILLINOIS

**Schedule of Legal Debt Margin
December 31, 2018**

Equalized Assessed Valuation - 2017	<u>\$ 450,427,502</u>
Bonded Debt Limit - 2.875% of Assessed Value	12,949,791
Amount of Debt Applicable to Limit General Obligation Limited Tax Park Bonds	<u>988,535</u>
Legal Debt Margin	<u><u>11,961,256</u></u>
Non-Referendum Legal Debt Limit - 0.575% of Assessed Valuation	2,589,958
Amount of Debt Applicable to Debt Limit General Obligation Limited Tax Park Bonds	<u>988,535</u>
Non-Referendum Legal Debt Margin	<u><u>1,601,423</u></u>

SYCAMORE PARK DISTRICT, ILLINOIS

**Schedule of Golf Fees per Round - Last Ten Fiscal Years
December 31, 2018**

See Following Page

SYCAMORE PARK DISTRICT, ILLINOIS

**Schedule of Golf Fees per Round - Last Ten Fiscal Years
December 31, 2018**

	2009	2010	2011
Fees Without Merchandise Sales			
Green Fees	\$ 164,340	141,418	138,404
Season Passes	130,564	146,826	126,512
Cart Fees	102,575	107,098	97,000
Other Fees	37,277	37,912	32,825
Total Fees Without Merchandise Sales	<u>434,756</u>	<u>433,254</u>	<u>394,741</u>
Rounds Played	<u>29,981</u>	<u>31,034</u>	<u>30,781</u>
Fees Without Merchandise Sales per Rounds Played	<u>\$ 14.50</u>	<u>13.96</u>	<u>12.82</u>
Merchandise Sales	<u>\$ 69,340</u>	<u>60,095</u>	<u>62,945</u>
Merchandise Sales per Rounds Played	<u>\$ 2.31</u>	<u>1.94</u>	<u>2.04</u>
Total Fees	<u>\$ 504,096</u>	<u>493,349</u>	<u>457,686</u>
Total Fees per Rounds Played	<u>\$ 16.81</u>	<u>15.90</u>	<u>14.87</u>

2012	2013	2014	2015	2016	2017	2018
163,492	168,963	182,722	168,755	186,189	148,094	138,054
130,227	112,788	104,354	121,704	114,766	96,389	88,875
127,033	118,462	102,454	104,223	114,145	105,340	101,908
26,674	21,099	18,420	14,552	14,818	19,329	18,282
447,426	421,312	407,950	409,234	429,918	369,152	347,119
33,332	34,306	33,254	33,066	33,151	31,886	-
13.42	12.28	12.27	12.38	12.97	11.58	#DIV/0!
84,917	53,182	47,276	54,485	56,828	52,096	176,712
2.55	1.55	1.42	1.65	1.71	1.63	#DIV/0!
532,343	474,494	455,226	463,719	486,746	421,248	523,831
15.97	13.83	13.69	14.02	14.68	13.21	#DIV/0!

SYCAMORE PARK DISTRICT, ILLINOIS

Consolidated Year-End Financial Report

December 31, 2018

CSFA #	Program Name	State	Federal	Other
		\$		
	Other Grant Programs and Activities			
	All Other Costs Not Allocated			
	Totals	-	-	-

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: April 23, 2019

STAFF RECOMMENDATION

AGENDA ITEM: QUARTERLY CAPITAL FUNDS UPDATE: Information Only

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

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

Attached is that report.

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

STAFF RECOMMENDATION: Information only.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL:

BOARD ACTION:



PROJECT	2018	YTD	YTD	Add.'l	Net	Estimated
	BUDGET	SPENT	SPENT	COMMITTED	SAVINGS	Finish Date
		In Progress	Completed	Still to Be Spent	Project Done	
Contingency	\$30,000					
PC Replacement/Upgrades	\$9,600	\$4,330		\$5,270		June
Sports Complex Concessions - flooring/storage	\$10,000	\$1,464		\$8,536		November
Clubhouse - Flooring	\$13,000		\$8,800		\$4,200	March
Clubhouse - Staining	\$15,500					June
Golf Carts (10)	\$30,000		\$29,650		\$350	March
Bridge #2	\$223,000	\$14,485		\$208,515		April
Splashpad - Shade structure	\$15,000	\$6,354		\$6,950		May
Blower Motor Hot Tub	\$1,000		\$1,000		\$0	March
Community Center - Washer/dryer	\$1,700		\$1,060		\$640	March
Bleachers - Field 1	\$7,000		\$5,724		\$1,276	April
High School Field Dug Out - Fencing	\$2,725				\$2,725	Cancelled
Residence - doors/windows	\$14,000					August
Kiwanis East - Sign	\$1,200					June
Parkside Preserve - Sign	\$1,200					June
	\$374,925	\$26,634	\$46,234	\$229,271	\$9,191	

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: April 23, 2019

STAFF RECOMMENDATION

AGENDA ITEM: AUTHORIZATION TREASURER TO TRANSFER FUNDS: Recommend Approval

BACKGROUND INFORMATION:

Funds were transferred from the General Fund and the Concessions Fund to the Golf Fund in the amount of \$73,000 and \$6,400 respectively. This eliminates the December 31, 2018, negative cash, \$79,377.52, for the Golf Fund.

Also, I have recorded a transfer from the General Fund, Special Recreation and Donation Fund to the Action 2020 Fund, in the amount of \$400,000, \$100,000 and \$25,000 respectively.

Finally, \$19,000 was transferred from the Developer Contributions Fund to the Capital Fund to cover part of the cost of installing a shelter at Ovitz Park. Additional funds will be transferred in 2019.

The choice of funds to transfer funds from was based upon the desire to keep the fund balance at the level outlined in the fund balance policy, 25%.

The Board now needs to finalize these actions by their authorization. These adjustments are already reflected in the draft audit.

FISCAL IMPACT: In regards to the transfers to Golf, reduces funds available in the General and Concessions Fund to conduct other activities in the district and eliminates the negative cash in the Golf Course Fund. Transfers to the Action 2020 Fund contribute to the funding of the Legacy Campus. These were included in the 2018 Budget. The transfer of Impact Fees to Capital Fund was also budgeted, however, the full amount was not available as of December 31, 2018.

STAFF RECOMMENDATION: Staff recommends that the Board approve the transfer of funds as outline above.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL: 

BOARD ACTION:

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: April 23, 2019

STAFF RECOMMENDATION

AGENDA ITEM: INFORMATION ON LARGE EVENTS

BACKGROUND INFORMATION: Park District facilities are host several large events throughout the year which require assistance from full time staff. In the past the Sports Complex has been the District's largest venue, but staff are now seeing large groups inquire about and secure use of the Community Center for such events.

These large events are valuable not only for the revenue generated through facility usage fees or food and beverage sales, but also for the large number of new users they bring to the District.

With the addition of the Community Center, this report will be shared on a seasonal basis, moving forward (May-August, September-December, January-April)

Please see attached for the May-August 2019 list of large events.

FISCAL IMPACT: Varies. See attached

STAFF RECOMMENDATION: No action. This is a management matter and is provided for informational purposes to the Board with the hope that they will be able to explain this to community members should they ask about it.

PREPARED BY: Sarah Rex, Recreation Supervisor, and Superintendents

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:

Large Events Report

Sports Complex	Group	Date	Group Size	Fee	Fiscal Impact	Notes/Significance
Baseball Opening Day	Sycamore Youth Baseball	May 4	500+	see note		Regular field usage fees for games played that day.
Storm Dayz Tournament	Kishwaukee Valley Storm	Jun 26-28	1,000+	Roughly \$6,800	Setup and Cleanup before, during and after tournament, sets up parking, no shelter rentals taken for 3 days.	
Northwestern Medicine Picnic	Northwestern Medicine	Jun 8	500+	\$1,000	Use of golf carts, Staff ropes off grass parking, extra dumpster & toilet rental fees is part of their fee. No shelter rentals for 3 days for drop off/pick up of carnival rides and tent	
Fireworks and Fun	Sycamore Park District	Sep 7	1,000+	NA	Roughly \$15,000 + staff time to rope off grass parking, work event, and clean up	
Superhero Challenge	Sycamore Park District & Moose(L)Up Gym	Sep 29	200+	NA	Partnership event where costs are shared and supplemented by Sponsorships and program fees.	
Sycamore Pumpkin Run	Chamber of Commerce	Oct 27	1,800+	see note	Airport Road is closed until roughly 1 hour after the Community Center opens	In the past, no charge. If the District provides alcohol in 2019 there will be a liquor license fee.
Legacy Campus	Group	Date	Group Size	Fee	Fiscal Impact	Notes/Significance
Summer Reading Extravaganza (Community Center, Splash Fountain, & Grounds)	Sycamore Library	Jul 26	500+	see note*	Splash Fountain free during the event 6-8pm.	Event outgrew Library parking lot. *Free to use space, but working on a cost for using after building hours.
Panthers Basketball Game (Community Center)	Panthers Men's ABA League	Mar 16	200+	\$300	We opened our gym concession and made \$161. Facility Charges for event totaled \$300. Custodian altered hours to be 8pm-12am	Held an exhibition event to see if there would be interest for this league to use SPD as a home game site. Positive is this event is held after building hours-so no impact on members