



AQUATICS ADMINISTRATIVE BOARD
City of Aurora & Fox Valley Park District
Tuesday, June 20, 2017
LOCATION: Phillips Park Family Aquatic Center
Starting Time: 8:00 a.m.

AGENDA

- | | |
|---|-------------------------|
| 1.0 Call Meeting to Order | President Ossyra |
| 2.0 Roll Call | President Ossyra |
| 2.1 Appointment of Commissioner Mary Anne Cummings to the
Fox Valley Park District Aquatics Board. | Director Pilmer |
| 3.0 Addenda to the Agenda | President Ossyra |
| 4.0 Minutes | President Ossyra |
| 4.1 Approve meeting minutes from May 16, 2017. | |
| 5.0 Continued Business | President Ossyra |
| 6.0 Acceptance of the Comprehensive Annual Financial Report for the
Family Aquatic Centers 8 month financial year ending December 31, 2016. | Diana Erickson |
| 7.0 Financial Reports | Diana Erickson |
| 7.1 Approve Statement of Revenues & Expenses
Period ending: May 31, 2017 | |
| 7.2 Approve List of Bills
Month ending: May 31, 2017 totaling \$217,557.10. | Diana Erickson |
| 8.0 New Business | |
| 8.1 Season Update & Marketing | Jaime Ijams & Dan Leahy |
| 8.2 Policing Methods | David Summers |
| ➤ Aquatics Risk Report | John Bier |
| 8.3 Facilities and Operations report | John Kramer |
| 8.4 Facility Tour | Ray Nugent |
| 9.0 Adjourn | President Ossyra |

Next Meeting:
Tuesday, July 18, 2017 8:00 a.m. at Splash Country.



AQUATICS ADMINISTRATIVE BOARD

City of Aurora & Fox Valley Park District

Tuesday, May 16, 2017

LOCATION: Cole Center Administrative Office

Starting Time: 8:00 a.m.

MEETING MINUTES

1. Call Meeting to Order

President Ossyra called the meeting to order at 8:03a.m.

2. Roll Call

The following members of the Aquatics Administrative Board were present: Scheketa Hart-Burns, Robert O'Connor, Roberto Saenz, and President Rachel Ossyra. Excused absent: Chuck Anderson. Robert O'Connor excused himself from the meeting at 8:45a.m.

3. Addenda to the Agenda

None presented.

4. Minutes

4.1 Approve meeting minutes from December 7, 2016.

Scheketa Hart-Burns motioned to approve the minutes from December 7, 2016, Robert O'Connor seconded and the Aquatics Administrative Board unanimously approved the minutes. Roll Call Voting Aye: Scheketa Hart-Burns, Robert O'Connor, Roberto Saenz, and President Rachel Ossyra; Voting Nay: none. Motion carried.

5. Continued Business

5.1 Approval of Slate of Officers as Presented on October 18, 2016

Robert O'Connor motioned to approve the slate of officers as presented on October 18, 2016 minus the Secretary, Scheketa Hart-Burns seconded, and the Aquatics Administrative Board unanimously approved the slate of officers. Roll Call Voting Aye: Scheketa Hart-Burns, Robert O'Connor, Roberto Saenz, and President Rachel Ossyra; Voting Nay: none. Motion carried.

It was noted that per the by-laws, Robert O'Connor and Scheketa Hart-Burns may serve on the board until such time as a successor is affirmed.

5.2 Nomination of Secretary

Scheketa Hart-Burns motioned to approve the nomination of Kim Nooncaster as Board Secretary to the Aquatics Administrative Board, Robert O'Connor seconded, and the Aquatics Administrative Board unanimously approved the nomination. Roll Call Voting Aye: Scheketa Hart-Burns, Robert O'Connor, Roberto Saenz, and President Rachel Ossyra; Voting Nay: none. Motion carried.

5.3 Election of Secretary

Robert O'Connor motioned to approve the election of Kim Nooncaster as Board Secretary to the Aquatics Administrative Board, Scheketa Hart-Burns seconded, and the Aquatics Administrative Board unanimously approved the election of Secretary. Roll Call Voting Aye: Scheketa Hart-Burns, Robert O'Connor, Roberto Saenz, and President Rachel Ossyra; Voting Nay: none. Motion carried.

6. Financial Reports

6.1 Approve Statement of Revenues & Expenses

- Period ending: November 30, 2016
- Period ending: December 31, 2016
- Period ending: January 31, 2017
- Period ending: February 28, 2017
- Period ending: March 31, 2017
- Period ending: April 30, 2017

Scheketa Hart-Burns made a summary motion to approve the Statement of Revenues & Expenses from November 2016 through April 2017, Robert O'Connor seconded, and the Aquatics Administrative Board unanimously approved the statements. Roll Call Voting Aye: Scheketa Hart-Burns, Robert O'Connor, Roberto Saenz, and President Rachel Ossyra; Voting Nay: none. Motion carried.

6.2 Approve List of Bills

- Month ending: November 30, 2016
- Month ending: December 31, 2016
- Month ending: January 31, 2017
- Month ending: February 28, 2017
- Month ending: March 31, 2017
- Month ending: April 30, 2017

Scheketa Hart-Burns made a summary motion to approve the List of Bills from November 2016 through April 2017, Roberto Saenz seconded, and the Aquatics Administrative Board unanimously approved the list of bills. Roll Call Voting Aye: Scheketa Hart-Burns, Robert O'Connor, Roberto Saenz, and President Rachel Ossyra; Voting Nay: none. Motion carried.

Robert O'Connor asked for detailed information regarding the telephone expenses.

7. New Business

7.1 Preseason Update and Marketing

Jaime Ijams, Director of Recreation presented the Aquatics Preseason Update as of May 15, 2017, including membership and rental counts and revenue, hours of operation for Splash Country and Phillips Park Aquatic Center in which she noted that a new feature for 2017 is early admission for members, and a calendar of events for both facilities for the upcoming season.

President Ossyra asked for information regarding the percentage of U.S. population under 20 years of age that have had swim lessons or are able to swim.

Dan Leahy, Director of Marketing presented information on the efforts of the Marketing Department to promote aquatics via several forms of communication.

7.2 Facilities & Operations Report

John Kramer, Director of Operations gave an update on the status of readiness for both facilities as well as information on the Phillips Park pump delivery which has been delayed due to circumstances beyond the District's control. Director Kramer believes that the District will receive delivery in time to meet our May 27 opening deadline. President Ossyra asked that the Board be kept informed of the pump/opening status via email.

8. Adjourn

Scheketa Hart-Burns motioned to adjourn the meeting, Roberto Saenz seconded, and the Aquatics Administrative Board unanimously approved the adjournment at 9:18a.m. Voice Voting Aye: Scheketa Hart-Burns, Roberto Saenz, and President Rachel Ossyra; Voting Nay: none. Motion carried.

Next Meeting: Tuesday, June 20, 2017 8:00 a.m. at Phillips Park Family Aquatic Center

**FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

For the Eight Months Ended December 31, 2016 and
For the Year Ended April 30, 2016



**FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

Administrative Board
Family Aquatic Center Fund
c/o Fox Valley Park District
Aurora, Illinois

We have audited the accompanying financial statements of the Family Aquatic Center Fund of the Fox Valley Park District (the Family Aquatic Center) as of and for the eight months ended December 31, 2016 and the year end and April 30, 2016, and the related notes to financial statements, which comprise the basic financial statements of the Family Aquatic Center Fund as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from 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 Family Aquatic Center'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 Family Aquatic Center's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Family Aquatic Center Fund of the Fox Valley Park District as of December 31, 2016 and April 30, 2016, and the changes in financial position thereof for the periods then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1a, the financial statements present only the Family Aquatic Center and do not purport to, and do not present fairly the financial position of the Fox Valley Park District, as of December 31, 2016 and April 30, 2016, and the changes in its financial position for the periods then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budget versus actual information 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 audits 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.

The Family Aquatic Center has not presented a Management's Discussion and Analysis as required supplementary information which accounting principles generally accepted in the United States of America require 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. Our opinion on the basic financial statements is not affected by this missing information.

Sikich LLP

Naperville, Illinois
May 23, 2017

BASIC FINANCIAL STATEMENTS

**FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS**

BALANCE SHEETS

December 31, 2016 and April 30, 2016

	December 31, 2016	April 30, 2016
ASSETS		
Cash and investments	\$ 3,555	\$ 3,555
Intergovernmental receivable	154,310	198,057
Prepaid items	-	482
Due from Fox Valley Park District	154,310	198,057
TOTAL ASSETS	\$ 312,175	\$ 400,151
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 15,408	\$ 31,221
Unearned revenue	-	32,366
Accrued payroll and benefits	2,698	2,166
Due to the Fox Valley Park District	94,069	134,398
Total liabilities	112,175	200,151
FUND BALANCE		
Nonspendable in form - prepaid items	-	482
Restricted for park development	200,000	199,518
Total fund balance	200,000	200,000
TOTAL LIABILITIES AND FUND BALANCE	\$ 312,175	\$ 400,151

See accompanying notes to financial statements.

**FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS**

**STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE**

For the Eight Months Ended December 31, 2016 and the Year Ended April 30, 2016

	December 31, 2016	April 30, 2016
REVENUES		
Charges for services	\$ 736,361	\$ 712,007
Rental income	14,022	14,282
Intergovernmental	1,027	765
Miscellaneous	325	22,296
	751,735	749,350
EXPENDITURES		
Current		
Salaries and wages	126,895	142,842
Employee benefits	9,672	10,969
Other employee expenditures	19,479	25,978
Food and beverage costs	-	2,525
Utilities	136,995	149,006
Professional services	82,689	93,676
Maintenance and repairs	125,799	165,562
Other services	367,386	365,172
Materials and supplies	133,851	133,104
Capital outlay	57,589	56,630
	1,060,355	1,145,464
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(308,620)	(396,114)
OTHER FINANCING SOURCES (USES)		
City operating subsidy	154,310	198,057
District operating subsidy	154,310	198,057
	308,620	396,114
NET CHANGE IN FUND BALANCE	-	-
FUND BALANCE, BEGINNING OF PERIOD	200,000	200,000
FUND BALANCE, END OF PERIOD	\$ 200,000	\$ 200,000

See accompanying notes to financial statements.

**FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and April 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

These financial statements represent only the Family Aquatic Center which is a blended fund in the Fox Valley Park District's reporting entity. Audited financial statements for the Fox Valley Park District have been prepared as of December 31, 2016, and are available under separate cover.

On September 30, 1989, the Fox Valley Park District (the District) entered into an agreement with the City of Aurora (the City) to jointly construct family aquatic centers for the joint use by the citizens of both governmental agencies. The District agreed to be fully responsible for all daily operations including management and administration of the aquatic centers. Under the agreement, all operating deficits are required to be funded equally by the District and the City. All operating surpluses are to be retained for future operations of the aquatic centers. The District's share of the deficit is reported as due from the District and the City's share of the deficit is reported as an intergovernmental receivable.

b. Individual Fund

The operating fund of the Family Aquatic Center is classified as a general fund in this separately issued report, and as a special revenue fund in the District's annual financial report.

c. Basis of Accounting

The financial statements reflect the modified accrual basis of accounting; revenue is recorded when susceptible to accrual (i.e., both measurable and available) and expenditures are recognized when the fund liability is incurred. Proceeds from the sale of pool passes prior to December 31, 2016 and April 30, 2016 for the upcoming summer season have been reported as unearned revenue as of December 31, 2016 and April 30, 2016, respectively.

**FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods, and are recorded as prepaid items. Such amounts are offset by nonspendable fund balance in the fund financial statements.

e. Use of Estimates

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

f. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Family Aquatic Center did not have any elements to be reported as deferred inflows or outflows of resources at December 31, 2016 or April 30, 2016.

g. Fund Balances

Governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance results from enabling legislation adopted by the Family Aquatic Center. Committed fund balance is constrained by formal actions of the Family Aquatic Center's Administrative Board, which is considered the Family Aquatic Center's highest level of decision-making authority. Assigned fund balance represents amounts constrained by the Family Aquatic Center's intent to use them for a specific purpose. Any residual fund balance is reported as unassigned.

**FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Fund Balances (Continued)

The Family Aquatic Center's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first followed by assigned and then unassigned funds.

2. RESTRICTED FUND BALANCE

Pursuant to the intergovernmental agreement between the District and the City, the City provided a \$100,000 cash reserve fund at the commencement of construction of each of the two aquatic centers. This cash reserve fund is held in a capital reserve revolving fund restricted for future capital costs related to major repairs, replacements and improvements to be made and determined at the discretion of the Family Aquatic Center Administrative Board.

3. PENSION PLAN

Participating and nonparticipating employees are covered by Social Security, respectively. Contributions are paid by the District, and are reimbursed by the Family Aquatic Center.

4. INSURANCE COVERAGE

The Family Aquatic Center, through the District, is a member of the Park District Risk Management Agency (PDRMA). PDRMA provides the Family Aquatic Center with property, liability and workers' compensation coverage. Additional information on PDRMA is presented in the comprehensive annual financial report of the District.

5. CAPITAL ASSETS

The capital assets of the Family Aquatic Center are jointly owned (50% each) by the City and the District. Each of these governments reports their share of the capital assets in their financial statements. Therefore, the Family Aquatic Center reports only the continuing operations of the Family Aquatic Center and not its jointly constructed and owned capital assets.

FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. CASH

The Family Aquatic Center does not have an investment policy. Instead, as a separate fund of the District, it is governed by the District's investment policy. The District's investment policy limits authorized investments, consistent with Illinois Compiled Statutes (ILCS), to the following: to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, municipal bonds, investment-grade corporate bonds and Illinois Funds.

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

Cash includes amounts in demand deposits, money markets and petty cash. Investments with a maturity greater than one year at time of purchase, if any, are reported at fair value. The Family Aquatic Center's funds were invested only in bank interest-bearing and non-interest-bearing accounts at December 31, 2016 and April 30, 2016.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance at the fair value of the collateral at least 110% of the uninsured deposits with the collateral held by an agent of the District.

In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed for operating purposes. The investment policy limits the maximum maturity lengths of investments to three years from the date of purchase.

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

**FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)**

6. CASH (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the District's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the District's agent separate from where the investment was purchased, in the District's name.

Concentration of credit risk - The District's investment policy requires diversification but does not contain specific diversification targets or limits except to limit the investment in commercial paper to no more than 10% of the portfolio.

Derivatives - The District's investment policy specifically prohibits the use of hedge funds or hedge bonds and investments in derivatives.

REQUIRED SUPPLEMENTARY INFORMATION

**FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS**

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

For the Eight Months Ended December 31, 2016

	Final Appropriation	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for services	\$ -	\$ 660,986	\$ 736,361	\$ 75,375
Rental income	-	14,308	14,022	(286)
Intergovernmental	-	-	1,027	1,027
Miscellaneous income	-	500	325	(175)
Total revenues	-	675,794	751,735	75,941
EXPENDITURES				
Aquatic Center - operations				
Salaries and wages	134,109	121,918	126,895	4,977
Employee benefits	9,104	8,276	9,672	1,396
Other employee expenditures	21,002	19,093	19,479	386
Food and beverage costs	3,960	3,600	-	(3,600)
Utilities	129,745	117,950	136,995	19,045
Professional services	86,785	78,895	82,689	3,794
Maintenance and repairs	92,279	83,890	125,799	41,909
Other services	397,948	361,771	367,386	5,615
Materials and supplies	163,614	148,740	133,851	(14,889)
Capital outlay	729,850	663,500	57,589	(605,911)
Total expenditures	1,768,396	1,607,633	1,060,355	(547,278)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,768,396)	(931,839)	(308,620)	623,219
OTHER FINANCING SOURCES (USES)				
City operating subsidy	1,768,396	931,839	154,310	(777,529)
District operating subsidy	-	-	154,310	154,310
Total other financing sources (uses)	1,768,396	931,839	308,620	(623,219)
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-	\$ -
FUND BALANCE, MAY 1			200,000	
FUND BALANCE, DECEMBER 31			\$ 200,000	

(See independent auditor's report.)

**FOX VALLEY PARK DISTRICT
FAMILY AQUATIC CENTER FUND
AURORA, ILLINOIS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2016

BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles. All annual budgets lapse at the end of the fiscal period.

**Outdoor Aquatic Financial Summary Narrative
Period Ending May 31, 2017**

The Outdoor Aquatic facilities opened on May 27, 2017. Revenues for season passes are divided over the months of operation and evenly between facilities. This year the allocation of revenues for these passes changed due to the implementation of the new registration system. For the month of May, the allocated sold season pass revenue was \$17,166 which is a higher level of allocation for this month than was allocated at this time last year. Daily admissions for the month were more than tripled over last year at this time from \$2,188 in 2016 to \$6,778. The overall revenue from May was \$24,868 compared to last year at \$6,327 taking into the account of the allocation change.

Total expenses through May of \$580,877 include \$292,580 for the capital enhancement project at Phillips Park, lifeguarding and other services of \$82,277 from Jeff Ellis Management, \$27,900 for slide supports at Phillips Park, \$8,620 for repairs to the lazy river at Splash Country, an increase in salaries and employee benefits include the Fox Valley Park District taking over the cashiering at both facilities and utilities include electric and water to fill both pools to start the season.

The consolidated financial income statement for both Splash and Phillips show an excess of expenditures over revenues by (\$556,008) which is primarily attributable to the capital project at Phillips Park and the season startup.

FOX VALLEY PARK DISTRICT FAMILY AQUATICS CENTERS
CONSOLIDATED
STATEMENT OF REVENUES AND EXPENSES
PERIOD ENDING MAY 31, 2017

	Current Year-to-Date 2016	Current Year-to-Date 2017	Prior Year Variance Favorable (Unfavorable)	Budget	Budget Variance Favorable (Unfavorable)
REVENUES					
Rental Income					
Concessionaire Lease	\$ -	\$ -	\$ -	\$ 7,600	\$ (7,600)
Aquatic Facility Rentals	-	5	5	6,500	(6,495)
Locker Rentals	-	15	15	1,500	(1,485)
Intergovernmental	-	-	-	-	-
Fees					
Season Passes	780	17,166	16,386	172,000	(154,834)
Daily Admissions	2,188	6,778	4,590	420,000	(413,222)
Group Admissions	2,258	600	(1,658)	54,000	(53,400)
Merchandise Sales	-	76	76	528	(452)
Investment Income	-	-	-	-	-
Miscellaneous Receipts	1,097	30	(1,067)	-	30
Program Revenues	5	198	193	70,750	(70,552)
TOTAL REVENUES	6,327	24,868	18,541	732,878	(708,010)
EXPENSES					
Salaries and Wages	38,936	46,576	(7,640)	264,406	217,830
Employee Benefits	7,100	14,704	(7,604)	35,753	21,049
Other Employee Expenses	-	580	(580)	4,000	3,420
Utilities	13,086	17,089	(4,002)	124,300	107,211
Professional Services	17,514	18,950	(1,436)	73,300	54,350
Maintenance and Repair	36,160	62,163	(26,003)	236,738	174,575
Other Services	92,484	84,289	8,195	265,079	180,790
Materials and Supplies	44,013	43,947	66	178,000	134,053
Miscellaneous Expenses	-	-	-	2,750	2,750
Capital Expenditures	913	292,580	(291,667)	679,000	386,420
TOTAL EXPENSES	250,205	580,877	(330,672)	1,863,326	1,282,449
EXCESS (DEFICIENCY)	\$ (243,878)	\$ (556,008)	\$ (312,131)	\$ (1,130,448)	\$ 574,440

FOX VALLEY PARK DISTRICT FAMILY AQUATICS CENTERS
SPLASH COUNTRY
STATEMENT OF REVENUES AND EXPENSES
PERIOD ENDING MAY 31, 2017

	Current Year-to-Date 2016	Current Year-to-Date 2017	Variance to Prior Year Favorable (Unfavorable)	Budget	Variance to Budget Favorable (Unfavorable)
REVENUES					
Rental Income					
Concessionaire Lease	\$ -	\$ -	\$ -	\$ 3,800	\$ (3,800)
Aquatic Facility Rentals	-	-	-	2,000	(2,000)
Locker Rentals	-	5	5	1,000	(995)
Intergovernmental	-	-	-	-	-
Fees					
Season Passes	393	8,715	8,322	86,000	(77,285)
Daily Admissions	2,188	2,636	448	225,000	(222,364)
Group Admissions	-	600	600	26,000	(25,400)
Merchandise Sales	-	45	45	450	(405)
Investment Income	-	-	-	-	-
Miscellaneous Receipts	1,097	29	(1,068)	-	29
Program Revenues	5	198	193	34,200	(34,002)
TOTAL REVENUES	3,683	12,228	8,545	378,450	(366,222)
EXPENSES					
Salaries and Wages	22,074	27,734	(5,659)	131,767	104,033
Employee Benefits	3,722	7,692	(3,970)	19,039	11,347
Other Employee Expenses	-	290	(290)	1,950	1,660
Utilities	6,402	8,558	(2,156)	82,100	73,542
Professional Services	8,757	9,000	(243)	36,000	27,000
Maintenance and Repair	26,191	22,915	3,276	116,044	93,129
Other Services	49,923	46,550	3,374	146,249	99,699
Materials and Supplies	17,337	29,163	(11,827)	111,225	82,062
Miscellaneous Expenses	-	-	-	2,200	2,200
Capital Expenditures	-	-	-	-	-
TOTAL EXPENSES	134,407	151,902	(17,495)	646,574	494,672
EXCESS (DEFICIENCY)	\$ (130,724)	\$ (139,674)	\$ (8,950)	\$ (268,124)	\$ 128,450

FOX VALLEY PARK DISTRICT FAMILY AQUATICS CENTERS
PHILLIPS PARK
STATEMENT OF REVENUES AND EXPENSES
PERIOD ENDING MAY 31, 2017

	Current Year-to-Date 2016	Current Year-to-Date 2017	Variance to Prior Year Favorable (Unfavorable)	Budget	Variance to Budget Favorable (Unfavorable)
REVENUES					
Rental Income					
Concessionaire Lease	\$ -	\$ -	\$ -	\$ 3,800	\$ (3,800)
Aquatic Facility Rentals	-	5	5	4,500	(4,495)
Locker Rentals	-	10	10	500	(490)
Intergovernmental	-	-	-	-	-
Fees					
Season Passes	387	8,451	8,064	86,000	(77,549)
Daily Admissions	-	4,143	4,143	195,000	(190,857)
Group Admissions	2,258	-	(2,258)	28,000	(28,000)
Merchandise Sales	-	31	31	78	(47)
Investment Income	-	-	-	-	-
Miscellaneous Receipts	-	-	-	-	-
Program Revenues	-	-	-	36,550	(36,550)
TOTAL REVENUES	2,645	12,640	9,996	354,428	(341,788)
EXPENSES					
Salaries and Wages	16,861	18,842	(1,981)	132,639	113,797
Employee Benefits	3,378	7,012	(3,634)	16,714	9,702
Other Employee Expenses	-	290	(290)	2,050	1,760
Utilities	6,684	8,530	(1,846)	42,200	33,670
Professional Services	8,757	9,950	(1,193)	37,300	27,350
Maintenance and Repair	9,968	39,248	(29,279)	120,694	81,446
Other Services	42,560	37,739	4,821	118,830	81,091
Materials and Supplies	26,676	14,784	11,893	66,775	51,991
Miscellaneous Expenses	-	-	-	550	550
Capital Expenditures	913	292,580	(291,667)	679,000	386,420
TOTAL EXPENSES	115,798	428,975	(313,176)	1,216,752	787,777
EXCESS (DEFICIENCY)	\$ (113,154)	\$ (416,334)	\$ (303,181)	\$ (862,324)	\$ 445,990

Aquatics Administrative Board

List of Bills

Month Ending May 31, 2017

ACCURATE REPRO, INC

G/L: 17859208	54210	Invoice # 132414	CAFE SIGN - PHILLIPS	529.50
<i>Total invoices ACCURATE REPRO, INC</i>				529.50

ADVANCED MATERIAL SERVICES, LLC

G/L: 17859207	54130	Invoice # 132097	MULCH FOR SPLASH	630.00
<i>Total invoices ADVANCED MATERIAL SERVICES, LLC</i>				630.00

AMERICAN EXPRESS

G/L: 17350007	53720	Invoice # 132477	FACEBOOK ADS - MARKETING	247.40
G/L: 17350008	53720	Invoice # 132477	FACEBOOK ADS - MARKETING	246.69
G/L: 17350007	53720	Invoice # 132479	AQUA CAMPAIGN - MARKETING	300.00
G/L: 17350008	53720	Invoice # 132479	AQUA CAMPAIGN - MARKETING	300.00
G/L: 17350007	53720	Invoice # 132484	MAGAZINE ADS	125.00
G/L: 17350008	53720	Invoice # 132484	MAGAZINE ADS	124.00
<i>Total invoices AMERICAN EXPRESS</i>				1,343.09

AQUA PURE ENTERPRISES INC

G/L: 17859207	54570	Invoice # 131217	AQ MAINT SUPPLIES - SPLASH	61.67
<i>Total invoices AQUA PURE ENTERPRISES INC</i>				61.67

AT & T

G/L: 17300007	52030	Invoice # 131883	SPLASH - 5/13-6/12	231.43
G/L: 17300008	52030	Invoice # 132272	PHILLIPS 5/22 - 6/21	208.89
G/L: 17300008	52030	Invoice # 132273	PHILLIPS 5/22 - 6/21	68.15
G/L: 17300007	52040	Invoice # 132276	SPLASH CONCESSION DATA LINE 5/19 - 6/18	39.30
<i>Total invoices AT & T</i>				547.77

AT&T

G/L: 17300008	52030	Invoice # 132099	LONG DISTANCE SERVICE	2.84
<i>Total invoices AT&T</i>				2.84

BURGOS BUILDERS INC

G/L: 17859208	53450	Invoice # 132542	INSTALL FENCING AROUND PUMP	2,645.00
<i>Total invoices BURGOS BUILDERS INC</i>				2,645.00

CARROLL DIST/CONSTRUCTION SUPPLY INC

G/L: 17859207	54570	Invoice # 131235	AQ MAINT SUPPLIES - SPLASH	265.60
G/L: 17859207	54570	Invoice # 131237	AQ MAINT SUPPLIES - SPLASH	61.60
G/L: 17859207	54350	Invoice # 131238	TOOLS - SPLASH	305.55
G/L: 17859207	54570	Invoice # 131803	AQUATIC MAINT SUPPLIES - SPLASH	378.00
G/L: 17859207	54190	Invoice # 132107	BUILDING MATERIAL - SPLASH	58.63
<i>Total invoices CARROLL DIST/CONSTRUCTION SUPPLY INC</i>				1,069.38

CHICAGO TRIBUNE MEDIA GROUP

G/L: 17859208	57200	Invoice # 131565	LEGAL NOTICES	102.96
<i>Total invoices CHICAGO TRIBUNE MEDIA GROUP</i>				102.96

CITY OF AURORA/WATER DEPARTMENT

G/L: 17859208	52020	Invoice #	131567	PHILLIPS - 2/24-4/28	26.40
G/L: 17859208	52020	Invoice #	131568	PHILLIPS - 2/24-4/28	26.40
<i>Total invoices CITY OF AURORA/WATER DEPARTMENT</i>					52.80

COMCAST CABLE

G/L: 17300007	52040	Invoice #	131139	INTERNET - SPLASH	104.85
G/L: 17300008	52040	Invoice #	131571	INTERNET - PHILLIPS 5/10-6/9	84.90
G/L: 17300008	52040	Invoice #	131890	INTERNET - PHILLIPS 5/23-6/22	104.85
<i>Total invoices COMCAST CABLE</i>					294.60

CONSTELLATION NEWENERGY-ELECTRIC

G/L: 17859207	52010	Invoice #	131662	ELECTRIC - SPLASH	368.64
G/L: 17859208	52010	Invoice #	131662	ELECTRIC - PHILLIPS	907.48
<i>Total invoices CONSTELLATION NEWENERGY-ELECTRIC</i>					1,276.12

FEECE OIL COMPANY

G/L: 17859207	54140	Invoice #	131083	4/26 GASOLINE - SPLASH	18.42
G/L: 17859208	54140	Invoice #	131083	4/26 GASOLINE - PHILLIPS	18.42
G/L: 17859207	54140	Invoice #	131500	5/8 GASOLINE - SPLASH	20.30
G/L: 17859208	54140	Invoice #	131500	5/8 GASOLINE - PHILLIPS	20.30
<i>Total invoices FEECE OIL COMPANY</i>					77.44

FIBERGLASS CHICAGO, INC

G/L: 17859208	53450	Invoice #	132547	FIBERGLASS SLIDE REPAIR - PHILLIPS	2,900.00
<i>Total invoices FIBERGLASS CHICAGO, INC</i>					2,900.00

FIRST ILLINOIS SYSTEMS, INC

G/L: 17859207	53470	Invoice #	131870	MAY PEST CONTROL - SPLASH	59.00
<i>Total invoices FIRST ILLINOIS SYSTEMS, INC</i>					59.00

FOX METRO WRD

G/L: 17859208	52020	Invoice #	131896	PHILLIPS - 2/24-4/28	3.00
<i>Total invoices FOX METRO WRD</i>					3.00

FVPD EMP. BENEFIT TRUST FUND

G/L: 17859207	51200	Invoice #	132287	MAY HEALTH & LIFE INSURANCE	1,355.00
G/L: 17859208	51200	Invoice #	132287	MAY HEALTH & LIFE INSURANCE	1,354.99
<i>Total invoices FVPD EMP. BENEFIT TRUST FUND</i>					2,709.99

HOME DEPOT CREDIT SERVICES

G/L: 17859207	54570	Invoice #	131319	AQUATIC MAINT SUPPLIES - SPLASH	42.82
G/L: 17859207	54190	Invoice #	131325	LUMBER, HARDWARE – SPLASH CARTS	90.22
G/L: 17859208	54190	Invoice #	131325	LUMBER, HARDWARE – PHILLIPS CARTS	90.21
G/L: 17859207	54190	Invoice #	131326	CASTER WHEELS – SPLASH CARTS	35.88
G/L: 17859208	54190	Invoice #	131326	CASTER WHEELS – PHILLIPS CARTS	35.88
G/L: 17859207	54290	Invoice #	132121	PAINT SUPPLIES - SPLASH	32.70
G/L: 17859207	54130	Invoice #	132124	WATER STOP CEMENT - SPLASH	8.40
G/L: 17859207	54130	Invoice #	132125	DRAIN PIPE, END CAPS - SPLASH	352.28
<i>Total invoices HOME DEPOT CREDIT SERVICES</i>					688.39

ILLCO, INC

G/L: 17859207	54570	Invoice #	131184	AQ MAINT SUPPLIES - SPLASH	3.58
G/L: 17859207	54570	Invoice #	131185	AQ MAINT SUPPLIES - SPLASH	35.29
G/L: 17859207	54270	Invoice #	132313	PLUMBING PARTS - SPLASH	1.67
G/L: 17859208	54570	Invoice #	132458	AQ MAINT SUPPLIES - PHILLIPS	737.79

Total invoices ILLCO, INC **778.33**

INNOVATIVE AQUATIC DESIGN, LLC

G/L: 17859207	53450	Invoice #	131656	SITE SURVEY PERMIT,CONSTRUCTION	425.46
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Total invoices INNOVATIVE AQUATIC DESIGN, LLC **425.46**

J.C. SCHULTZ ENTERPRISE, INC

G/L: 17859207	55990	Invoice #	132156	USA 5X8 FLAG	25.66
G/L: 17859208	55990	Invoice #	132156	USA 5X8 FLAG	25.66
G/L: 17859207	55990	Invoice #	132157	PARK DISTRICT FLAG	30.28
G/L: 17859208	55990	Invoice #	132157	PARK DISTRICT FLAG	30.28

Total invoices J.C. SCHULTZ ENTERPRISE, INC **111.88**

J.P.C. TREE CARE LLC

G/L: 17859408	54150	Invoice #	132024	MULCH - PHILLIPS	75.00
G/L: 17859408	54150	Invoice #	132025	MULCH - PHILLIPS	75.00

Total invoices J.P.C. TREE CARE LLC **150.00**

JEFF ELLIS MANAGEMENT, LLC

G/L: 17650007	53090	Invoice #	132284	MAY PAYROLL/MGMT FEE - OUTDOOR AQUATICS	6,250.00
G/L: 17650008	53090	Invoice #	132284	MAY PAYROLL/MGMT FEE - OUTDOOR AQUATICS	6,250.00
G/L: 17656607	53950	Invoice #	132284	MAY PAYROLL/MGMT FEE - OUTDOOR AQUATICS	39,075.00
G/L: 17656608	53950	Invoice #	132284	MAY PAYROLL/MGMT FEE - OUTDOOR AQUATICS	30,702.04

Total invoices JEFF ELLIS MANAGEMENT, LLC **82,277.04**

JPC MATERIALS LLC

G/L: 17859408	54150	Invoice #	131729	MULCH - PHILLIPS	75.00
G/L: 17859408	54150	Invoice #	132314	MULCH - PHILLIPS	75.00

Total invoices JPC MATERIALS LLC **150.00**

KENDALL COUNTY CONCRETE, INC

G/L: 17859207	54570	Invoice #	131657	POOL DECK CONCRETE - SPLASH	598.00
G/L: 17859207	54570	Invoice #	131658	POOL DECK CONCRETE - SPLASH	972.00

Total invoices KENDALL COUNTY CONCRETE, INC **1,570.00**

MARATHON SPORTSWEAR

G/L: 17656607	51640	Invoice #	132552	SHIRTS - AQUATICS STAFF	290.10
G/L: 17656608	51640	Invoice #	132552	SHIRTS - AQUATICS STAFF	289.76

Total invoices MARATHON SPORTSWEAR **579.86**

MENARDS - YORKVILLE

G/L: 17859207	54190	Invoice #	132129	CEDAR RAILS AND POSTS - SPLASH	395.50
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Total invoices MENARDS - YORKVILLE **395.50**

MINER ELECTRONICS

G/L: 17859207	53430	Invoice #	131408	JUNE MANAGED SERVICES RADIO	108.95
G/L: 17859208	53430	Invoice #	131408	JUNE MANAGED SERVICES RADIO	108.95

Total invoices MINER ELECTRONICS **217.90**

NATIONAL SEED

G/L: 17859107	54130	Invoice #	131410	BULK GRASSS SEED	30.20
G/L: 17859108	54130	Invoice #	131410	BULK GRASSS SEED	15.10
G/L: 17859107	54130	Invoice #	131782	BULK GRASSS SEED	334.92
G/L: 17859108	54130	Invoice #	131782	BULK GRASSS SEED	167.46

Total invoices **NATIONAL SEED** **547.68**

NEPTUNE-BENSON, LLC

G/L: 17859208	57200	Invoice #	131622	POOL FILTER ADDITIONAL STRAINER PARTS	1,301.01
G/L: 17859208	57200	Invoice #	132186	FINAL POOL FILTER RENOVATION - PHILLIPS	2,678.00

Total invoices **NEPTUNE-BENSON, LLC** **3,979.01**

NICOR GAS

G/L: 17859207	52000	Invoice #	131689	SPLASH CONCESSION 4/11 - 8/11	5.10
G/L: 17859207	52000	Invoice #	131725	SPLASH BATH HOUSE 4/11 - 5/11	152.54
G/L: 17859208	52000	Invoice #	131910	PHILLIPS - 4/6-5/8	595.76

Total invoices **NICOR GAS** **753.40**

NORTH AMERICAN

G/L: 17859207	54090	Invoice #	132093	CUSTODIAL SUPPLIES - SPLASH	1,137.51
G/L: 17859208	54090	Invoice #	132094	CUSTODIAL SUPPLIES - PHILLIPS	1,170.44

Total invoices **NORTH AMERICAN** **2,307.95**

OFFICE DEPOT

G/L: 17656507	54010	Invoice #	131445	SUPPLIES - OUTDOOR WATER PARKS	80.86
G/L: 17656508	54010	Invoice #	131445	SUPPLIES - OUTDOOR WATER PARKS	80.86
G/L: 17656507	54010	Invoice #	131446	OFFICE SUPPLIES - OUTDOOR AQUATICS	91.90
G/L: 17656508	54010	Invoice #	131446	OFFICE SUPPLIES - OUTDOOR AQUATICS	91.89
G/L: 17656507	54010	Invoice #	131447	OFFICE SUPPLIES - OUTDOOR AQUATICS	66.51
G/L: 17656508	54010	Invoice #	131447	OFFICE SUPPLIES - OUTDOOR AQUATICS	66.51
G/L: 17656507	54010	Invoice #	131626	OUTDOOR POOL STROAGE CABINETS	36.39
G/L: 17656508	54010	Invoice #	131626	OUTDOOR POOL STROAGE CABINETS	36.39
G/L: 17656507	54010	Invoice #	132133	POOL SUPPLIES - SPLASH	21.59
G/L: 17656508	54010	Invoice #	132133	POOL SUPPLIES - PHILLIPS	21.59
G/L: 17656507	54010	Invoice #	132134	POOL SUPPLIES - SPLASH	77.88
G/L: 17656508	54010	Invoice #	132134	POOL SUPPLIES - PHILLIPS	77.85

Total invoices **OFFICE DEPOT** **750.22**

PECOVER DECORATING SERVICES, INC

G/L: 17859208	53450	Invoice #	132136	PAINT SLIDE SUPPORTS PER IDPH	27,900.00
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Total invoices **PECOVER DECORATING SERVICES, INC** **27,900.00**

PETTY CASH

G/L: 17	10120	Invoice #	131400	CASH DRAWER - OUTDOOR POOLS	500.00
G/L: 17	10140	Invoice #	131401	CASH BANK - OUTDOOR POOLS	1,000.00

Total invoices **PETTY CASH** **1,500.00**

PLATT ELECTRIC, INC

G/L: 17859207	53350	Invoice #	131107	REPLACE SIGN LIGHTS - SPLASH	905.33
G/L: 17859208	53350	Invoice #	132469	ELECTRICAL REPAIRS - PHILLIPS	953.00

Total invoices **PLATT ELECTRIC, INC** **1,858.33**

PRICE CHOPPER, INC

G/L: 17656507	55990	Invoice #	132139	WRISTBANDS	80.08
G/L: 17859208	55990	Invoice #	132139	WRISTBANDS	80.09

Total invoices **PRICE CHOPPER, INC** **160.17**

R. J. O'NEIL, INC

G/L: 17859208	53450	Invoice #	132555	REPAIR BOILERS - PHILLIPS	1,457.93
<i>Total invoices R. J. O'NEIL, INC</i>					1,457.93

ROBE, INC

G/L: 17859208	57200	Invoice #	132096	PAYOUT #1 - PHILLIPS FILTER RENOVATIONS	37,647.00
<i>Total invoices ROBE, INC</i>					37,647.00

ROSS MECHANICAL GROUP, INC

G/L: 17859207	53450	Invoice #	131531	CAMERA SCOPE - SPLASH	519.00
G/L: 17859207	53450	Invoice #	131675	POOL LEAK REPAIRS - SPLASH	2,313.00
G/L: 17859207	53450	Invoice #	131951	UNDERGROUND LEAK REPAIR - SPLASH	3,189.50
G/L: 17859208	53350	Invoice #	132575	REINSTALL DRINKING FOUNTIAN - PHILLIPS	1,093.00
G/L: 17859207	53450	Invoice #	132577	REPAIR POOL LEAK - SPLASH	2,174.00
<i>Total invoices ROSS MECHANICAL GROUP, INC</i>					9,288.50

SAM'S CLUB DIRECT

G/L: 17656507	55990	Invoice #	132266	SWIM DIAPERS - OUTDOOR AQUATIC	33.23
G/L: 17859208	55990	Invoice #	132266	SWIM DIAPERS - OUTDOOR AQUATIC	33.24
<i>Total invoices SAM'S CLUB DIRECT</i>					66.47

SCHAEFER GREENHOUSES, INC

G/L: 17859407	54150	Invoice #	131990	GROWN ANNUALS	197.87
G/L: 17859408	54150	Invoice #	131990	GROWN ANNUALS	568.73
<i>Total invoices SCHAEFER GREENHOUSES, INC</i>					766.60

SHERWIN WILLIAMS

G/L: 17859207	54290	Invoice #	132196	PAINT - SPLASH	232.14
<i>Total invoices SHERWIN WILLIAMS</i>					232.14

SIKICH LLP

G/L: 17150007	53050	Invoice #	131739	AUDIT SERVICES	1,750.00
G/L: 17150008	53050	Invoice #	131739	AUDIT SERVICES	1,750.00
<i>Total invoices SIKICH LLP</i>					3,500.00

SITEONE LANDSCAPE SUPPLY, LLC

G/L: 17859108	54130	Invoice #	132327	STARTER FERTILIZER - PHILLIPS PARK TURF	196.14
<i>Total invoices SITEONE LANDSCAPE SUPPLY, LLC</i>					196.14

SOS TECHNOLOGIES

G/L: 17656607	54100	Invoice #	131449	AED SUPPLIES	182.65
G/L: 17656608	54100	Invoice #	131449	AED SUPPLIES	182.65
<i>Total invoices SOS TECHNOLOGIES</i>					365.30

SPEAR CORPORATION

G/L: 17859207	54570	Invoice #	132329	NUTS, KNOBS, BOLTS - BASKETS	774.04
<i>Total invoices SPEAR CORPORATION</i>					774.04

SUNBELT RENTALS

G/L: 17859207	53480	Invoice #	131860	PRESSURE WASHER - SPLASH	830.12
<i>Total invoices SUNBELT RENTALS</i>					830.12

THE LOGO STORE

G/L: 1729308	54680	Invoice #	132244	T-SHIRTS - EPIC ADVENTURE CAMP	28.63
<i>Total invoices THE LOGO STORE</i>					28.63

THE SHERWIN WILLIAMS CO

G/L: 17859207	54190	Invoice #	131913	PAINT - SPLASH	115.98
G/L: 17859207	54290	Invoice #	132197	PAINT, SUPPLIES - SPLASH	163.75
G/L: 17859207	54290	Invoice #	132198	PAINT - SPLASH	106.25
G/L: 17859207	54290	Invoice #	132199	PAINT - SPLASH	106.25
<i>Total invoices THE SHERWIN WILLIAMS CO</i>					492.23

TRI COUNTY LOCATORS

G/L: 17859107	54130	Invoice #	131273	TURF DRAINAGE BY SPLASH CONCESSION	448.00
<i>Total invoices TRI COUNTY LOCATORS</i>					448.00

UNIVAR USA INC

G/L: 17859207	54560	Invoice #	131124	SOD HYPO LIQUICHLOR - SPLASH	211.40
G/L: 17859207	54560	Invoice #	131352	SODIUM HYYPCHLORITE, HYDROCHLORIC ACID	548.41
G/L: 17859207	54560	Invoice #	131849	HYDROCHLORIC ACID - SPLASH	445.58
G/L: 17859207	54560	Invoice #	132257	SOD HYPO LIQUICHLOR - SPLASH	838.05
G/L: 17859207	54560	Invoice #	132557	POOL CHEMICALS - SPLASH	1,623.25
<i>Total invoices UNIVAR USA INC</i>					3,666.69

UPBEAT INC

G/L: 17859208	54580	Invoice #	131353	(4) TABLES - PHILLIPS	4,583.85
G/L: 17859208	54580	Invoice #	131848	UMBRELLAS - PHILLIPS PARTY DECK	1,206.01
<i>Total invoices UPBEAT INC</i>					5,789.86

VAN'S LOCK & KEY

G/L: 17859207	54110	Invoice #	131355	(2) KEYS- SPLASH	6.00
G/L: 17859208	57200	Invoice #	132042	(12) KEYS	36.00
<i>Total invoices VAN'S LOCK & KEY</i>					42.00

VISION INTEGRATED GRAPHICS GROUP

G/L: 17656507	53730	Invoice #	131158	AQUA TRI-FOLDS - MARKETING	445.00
G/L: 17656508	53730	Invoice #	131158	AQUA TRI-FOLDS - MARKETING	445.00
G/L: 17656507	53710	Invoice #	131452	AQUA DIRECT MAIL POSTAGE	1,964.12
G/L: 17656508	53710	Invoice #	131452	AQUA DIRECT MAIL POSTAGE	1,964.12
G/L: 17350007	53720	Invoice #	132213	AQUATIC DIRECT MAIL BROCHURES	247.50
G/L: 17350008	53720	Invoice #	132213	AQUATIC DIRECT MAIL BROCHURES	247.50
G/L: 17350007	53720	Invoice #	132214	AQUATIC DIRECT MAIL BROCHURES	966.00
G/L: 17350008	53720	Invoice #	132214	AQUATIC DIRECT MAIL BROCHURES	966.00
<i>Total invoices VISION INTEGRATED GRAPHICS GROUP</i>					7,245.24

WILD GOOSE CHASE, INC

G/L: 17859107	53990	Invoice #	132299	GOOSE CONTROL	12.88
G/L: 17859107	53990	Invoice #	132300	GOOSE CONTROL	38.64
<i>Total invoices WILD GOOSE CHASE, INC</i>					51.52

WILLIAMS ARCHITECTS

G/L: 17859208	57200	Invoice #	131399	CONSTRUCTION BILLING - PHILLIPS	2,540.12
G/L: 17859208	57200	Invoice #	132207	FILTER RENOVATIONS DESIGN FEE - PHILLIPS	722.29
<i>Total invoices WILLIAMS ARCHITECTS</i>					3,262.41

TOTAL INVOICES **\$217,557.10**

Aquatic Board Risk Report

June 2017

I. General

The Outdoor pool operations are managed in accordance with the Illinois Swimming Facility Act and the Park District Risk Management Agency (PDRMA) Aquatic Safety Guidelines.

The Outdoor pools located at Splash Country Aquatic Center and Phillips Park Family Aquatic Center are maintained by Fox Valley Park District Aquatic Maintenance in-house staff. This includes maintaining pool chemical balances, repairs and daily maintenance of equipment.

The facilities are operated by Fox Valley Park District Recreational staff for front office and patron registrations. This includes registering patrons in programs, aquatic events, purchase of pool passes, and facility access.

The life guarding is contracted out to Jeff Ellis Management. Jeff Ellis provides fully trained life guards in accordance with state, county and local laws.

II. Accidents/Incidents

Pool incidents are reported on PDRMA accident/incident reports to the Fox Valley Park District Risk Management, and Illinois Department of Public Health in accordance with Illinois Pool and Swimming Code, Section 820.315. Serious accidents/incidents are reported to PDRMA claims and all accidents/incidents are reported to the Illinois Department of Public Health (IDPH). Drownings, injuries or illnesses requiring hospitalizations are reported within 24 hours to IDPH.

To date, June 15, 2017, there have been 6 accidents/incidents for the outdoor aquatics facilities. Three involved property incidents and three involved patron incidents. See attached list and summary of incidents.

The three patron incidents were at the Splash Country and to date there has been no reported patron incidents at Phillips Aquatic. None have been reported to PDRMA claims.

Phillips Aquatic had a small hydrochloric acid spill due to mechanical equipment failure where water backfilled into an overspill tank and then leaked down the maintenance driveway. The pool was evacuated for safety and Aurora Fire Department responded in accordance with agency protocol. For purposes of transparency the neutralizing of the spill and cleanup was performed by the Aurora Fire Department and an external waste remediation company to ensure all safety procedures and protocols were followed. The estimated cost for response and remediation is \$8,000.

III. Inspections

The FVPD Aquatic Maintenance staff conducts daily inspections prior to opening as well as hourly inspections throughout the day to maintain proper operations of equipment and pool chemical balances and clarity.

Jeffrey Ellis Management (JEM) lifeguards and site managers conducts continuous patrols of the public pool area for hazardous conditions and reports any findings to maintenance. JEM is responsible for

evacuation of the pool during any safety or hazardous conditions to include severe thunderstorm and weather related events.

Risk Manager conducts periodic safety inspections, provides assistance and direction to safety concerns, conducts accident/incident follow up inquiries when necessary and coordinates with side agencies like IDPH, PDRMA and Fire Prevention Bureau. Inspections consist of Fire Safety, Emergency Response Plan development and implementation, First Aid supplies, Accessibility, and notable hazards.