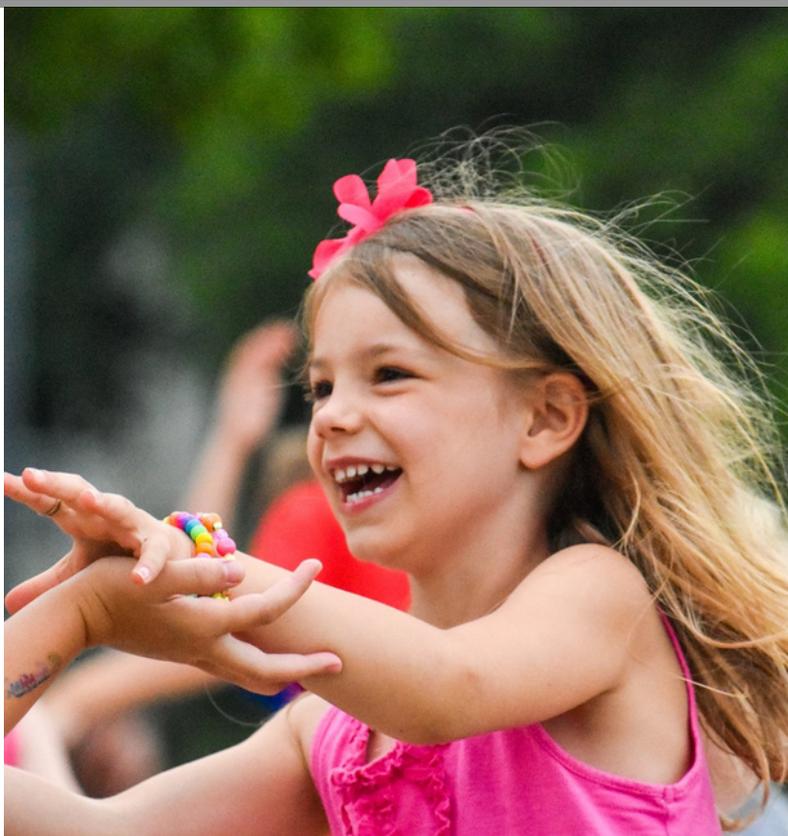




# BATAVIA PARK DISTRICT

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021



**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

For the Year Ended  
December 31, 2021

Prepared by:

Brent Strumpf  
Director of Finance

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS  
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**BATAVIA, ILLINOIS**  
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**BATAVIA, ILLINOIS**  
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## **INTRODUCTORY SECTION**

**BATAVIA PARK DISTRICT**

**BATAVIA, ILLINOIS**

**PRINCIPAL OFFICIALS**

**DECEMBER 31, 2021**

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**BOARD OF PARK COMMISSIONERS**

Patrick Callahan, President

John Tilmon, Vice President

Kevin Riley, Treasurer

Tara Gray, Secretary

Molly Connolly, Commissioner

**ADMINISTRATIVE STAFF**

Allison Niemela, CPRP, Executive Director

Lynn Boerman, Human Resources & Risk Manager

Josh Wyant, Director of Facilities & Trades

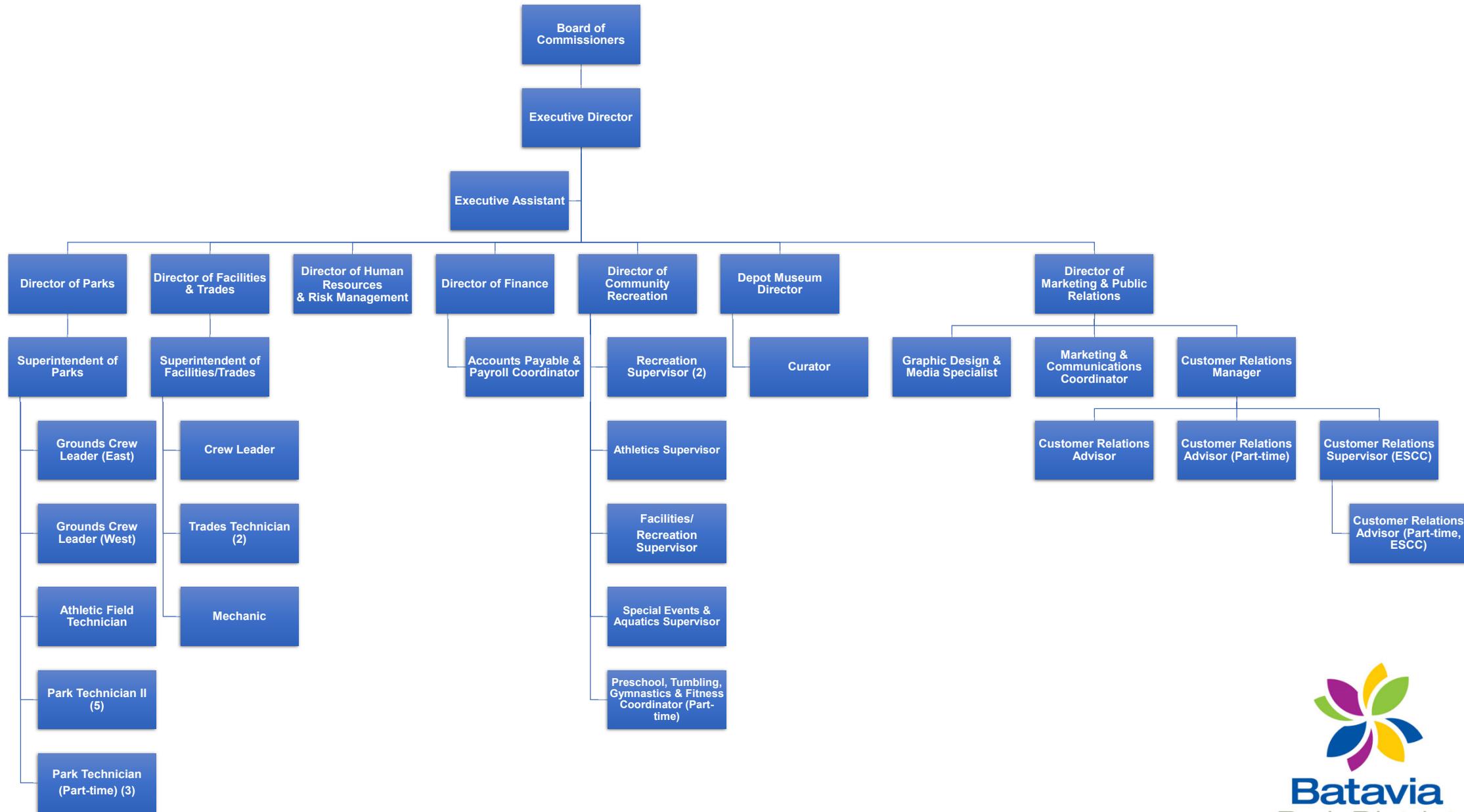
Debbie Gentry, Director of Marketing and Public Relations

Brittany Meyer, CPRP, Director of Community Recreation

Brent Strumpf, Director of Finance

Kim Hansen, CPRP, Director of Parks

# Batavia Park District Organizational Chart





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Batavia Park District  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO



September 21, 2022

To: The Honorable Board of Park Commissioners and Citizens of the Batavia Park District

State law requires that all general-purpose governments publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we issue the Annual Comprehensive Financial Statements of the Batavia Park District for the fiscal year ended December 31, 2021.

This report consists of management's representations concerning the finances of the Batavia Park District. Consequently, management assumes full responsibility for the completeness and reliability of all information presented. To provide reasonable basis for making these representations, management for the Batavia Park District has established a comprehensive internal control framework that is designed to both protect the government's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the Batavia Park District's financial statements in conformity with GAAP. As management, I assert that, to the best of my knowledge and belief, this financial report is complete and reliable in all material respects.

The Batavia Park District's financial statements have been audited by Sikich LLP. The independent auditor's report is presented as the first component of the financial section of this report. Generally accepted accounting principles (GAAP) requires a Management Discussion and Analysis (MD&A) that includes a narrative introduction, overview, and analysis to accompany the financial statements. This letter of transmittal is meant to complement the MD&A and should be used in conjunction with it.

### ***The Reporting Entity and its Services***

This report includes all funds of the Batavia Park District. The District, established in 1969, serves the residents of Batavia and small portions of the cities of Geneva, North Aurora, and Aurora. The District manages 352 acres of park land consisting of 40 parks ranging in size from small neighborhood parks to large parks with facilities for baseball, soccer, tennis, basketball, in-line skating, swimming and playgrounds. Within the parks system, the District

- iv -



also maintains and operates the Batavia Depot Museum, a restored 1855 railroad depot and a joint venture with the Batavia Historical Society. The building is listed on the National Register of Historic Places and exhibits are primarily concerned with various aspects of Batavia history. The District also owns and operates the Harold Hall Quarry Beach, which first opened in the 1920's, as an 11 acre outdoor swimming facility. The Batavia Riverwalk, named one of the Midwest region's "Top 10" by the Chicago Tribune, is known as a unique recreation spot in the downtown area.

The District provides numerous recreational opportunities including sports, specialized summer camps, fitness programs, gymnastics, preschool programs, a before and after school enrichment program, trips and performing arts classes. The Civic Center serves as the District's administrative headquarters and houses some childcare, fitness and leisure education classes. The Eastside Community Center, dedicated in 1996, serves as a community and recreational center that provides additional programming space to meet the community's needs. The District is also a member of the Fox Valley Special Recreation Association, which provides recreational services for adults and children with disabilities.

The District serves approximately 26,098 residents and 94,800 participants within the Kane County and the Tri-City Area. Batavia, located about 40 miles west of downtown Chicago on the banks of the Fox River, is primarily a residential area covering approximately 9.7 square miles. The City is nicknamed 'The City of Energy', because of its industrial role at the turn of the century as the windmill manufacturing capital of the world. Per capita income is \$46,134 (2020 census) and the City has experienced significant growth in taxable valuation, since taxable evaluations began to recover from the 2008 financial downturn in the 2014 tax year. In 2011, Standard and Poor's assigned an AA- rating to the District's \$3.2 million General Obligation Refunding Park Bonds issuance, illustrating the District's excellent financial condition. In 2017, the District paid the last debt service payment on the aforementioned bond issuance and has no long-term Bonds outstanding. The District's rating and current debt position allows the District to raise capital for major capital projects while reducing financing costs.

Organized and operating under the provisions of the Illinois Park District Code, the District levies property taxes on real and personal property within its boundaries. It operates under a community-elected Park Board of Commissioners consisting of five members serving staggered six-year terms and governed through their policy-making decisions. The Executive Director is appointed by the Board, and administers Board policies, programs and directs staff. The District has close relations to the Batavia Parks Foundation, a 501(c)3 non for profit which exists to support and raise funds for capital development projects for Batavia Park District's users.

## ***Economic Condition and Outlook***

Despite the uncertainty caused by the COVID-19 pandemic, the District's financial position continues to remain strong as a result of conservative efforts to maintain its reserves and careful financial planning. As COVID-19 restrictions have been lifted the District has seen a rebound in both revenues and operating expenses, particularly in recreation programming. After temporary closures at the start of the pandemic, the Hall Quarry Beach and the Batavia Depot Museum were both open throughout 2021. Although program revenue did not return to pre-pandemic levels, a vast majority of programs saw a significant rebound in participation and revenue compared to 2020.

In 2021 the District's total net position increased by over \$1.9 million while the total unrestricted fund balance was approximately \$4.7 million. In total, the General Fund and Recreation Fund generated a \$798 thousand increase in fund balance. The increase was primarily due to personnel and contractual expenditures coming in lower than anticipated. Both funds have maintained financially healthy fund balances despite the impact of the COVID-19 pandemic. The fund balance for the Capital Projects Fund decreased by over \$1.1 million, which was due to the acquisition of the property at 150 Houston Street in Batavia. The 150 Houston Street property will assist with future programming as well as well as revitalize and support the District's current infrastructure. The Capital Projects Fund has just over \$59 thousand in assigned fund balance and \$983 thousand that is restricted for land acquisition along the Fox River.

The District must continue to identify cost efficiencies and opportunities, responsibly utilize District reserves, and maximize the level of service that can be provided with the current level of resources. District management continues to implement cost-saving measures by controlling expenditures, partnering with other local agencies and local communities to combine resources, as well as reviewing program and membership costs to ensure greater value for residents. Although the pandemic continued to have an impact on the District's operations in 2021, we expect the post-pandemic recovery to continue throughout 2022.

## ***Significant Events and Accomplishments***

In 2021, the District implemented and developed several key initiatives to continue moving the organization forward. The District adheres to its 2020-2025 Comprehensive Master Plan, which was adopted in November of 2020. The plan, which includes input from staff, board members, partner agencies, and the community, is a series of goals, objectives, and recommendations that will guide the strategic decision making over a five-year period.

- **Reopen Facilities District-Wide and Engage in COVID-19 Recovery Efforts** – As pandemic restrictions eased, the District developed a plan for 2021 to reopen facilities that were closed or open only on a limited basis in 2020. This included the Hall Quarry Beach and Depot Museum. Hall Quarry Beach reopened for a full season, and was well-attended by both members and daily guests. The Depot Museum was fully reopened as well and saw an impressive number of visitors throughout the year. Additionally, the annual Windmill City Festival had a strong return in 2021.
- **Hall Quarry Beach Parking Lot and Fencing Renovation** – The parking lot and fencing at Hall Quarry Beach was a significant project undertaken by staff. This project included: asphalt paving, curb and gutter repairs, sidewalk and concrete repairs, full-depth pavement repair, landscaping and garden installation, storm sewer installation, and removal and replacement of the surrounding fencing. The City of Batavia contributed \$120,000 of funds to support the District in this effort.
- **150 Houston Street Property Acquisition** – The District acquired the office building located at 150 Houston Street. Once renovations are complete, the building will serve as a multi-purpose facility for recreation programming, an extension of the existing Depot Museum facility, and administrative offices. Based on preliminary design discussions, the renovated facility would include a maker space, a child care area, a multi-use room where future board meetings could be held, and a museum storage and viewing area.
- **Shannon Hall Redecoration** – Renovations were completed to improve the overall rental experience and facility appearance. Improvements included interior plaster and paint work, pendulum light fixtures, new flooring, and a new set of double doors in the walk way leading into the main hall from the entrance
- **Fox River Corridor Plan** – In January of 2021, the District awarded a contract for design and planning services related to the Fox River Corridor. This project is a joint effort between the District and the City of Batavia and was identified as a priority item in the District’s Comprehensive Master Plan. The project has consisted of in-depth analysis, data gathering, community engagement, and a focus on further evaluating the options surrounding the dam and Depot Pond. Work on the project has continued into 2022.

- **South Mill Creek Sand Volleyball Courts** – Two full-size volleyball courts were added to the southeast corner of South Mill Creek Park along Main Street and South Mill Creek Drive. The courts have a concrete curb that extends 10 feet past the play area, three row bleachers, and a path leading to the courts from the already existing path of the park.
- **Continued Playground Replacement** – The District continued its playground replacement program detailed in the Comprehensive Master Plan by completing the playground replacement project at Hamlet Park. The playground replacement program is in place to schedule needed renovations upon service life expirations to ensure safe, accessible, and enjoyable experiences. As pricing came in lower than anticipated for the Hamlet Park project, the District was able to move forward with replacing the chain link fence on the northern side of the park.

### ***Financial Management and Control***

The Management of the District is responsible for establishing and maintaining internal controls designed to ensure that assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is properly recorded to allow for the preparation of the financial statements in conformity of accounting principles generally accepted in the United State of America. The internal control structure is designed to ensure reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefit likely to be derived and (2) the valuation of the cost and benefits requires estimates and judgments by Management. All internal control evaluations occur within this framework. Internal control practices are also integrated into the budgetary management of the District's funds. A budget is prepared for each fund; control is proved by the verification of appropriation amounts prior to expenditures, as well as monthly review of actuals compared to budget. Additional control is established through published policies and procedures for all aspects of accounting practices of the District, which includes the recording of receipts and disbursements of funds entrusted to the District.

To ensure sound financial management, proper accounting practices, internal control and budgetary planning are affirmed by the continual review by management with changes to polices approved by the Park Board of Commissioners.

The basis of accounting and funds utilized by the District are fully described in Note 1 of the financial statements. Additional information on the District's budgetary accounting can also be found in the Notes to the Required Supplemental Information.

The District's defined benefit pension plan is the Illinois Municipal Retirement Fund (IMRF). The District's IMRF net pension is now reported on the statement of activities as a long-term obligation and both a deferred outflow of resources and a deferred inflow of resources. Details on the calculation of the net pension liability are disclosed in the Required Supplementary Information in the "Schedule of Changes in the Employer's Net Pension Liability and Related Ratios" on page 39 of this report. A description of the plan, the benefits it pays, the percentage that employees and the District contribute, the actuarial assumptions used by the plan, the changes in the net pension liability, annual pension expenses, deferred outflows and inflows or resources associated with the plan, and a discount rate sensitivity analysis are all disclosed in note 9 of the Notes to Financial Statements. Total pension expenses in 2021 were 2.3% of total District expense. While only employees who are expected to work 1,000 or more hours are eligible for this pension, all of the District employees are eligible for Social Security.

The District also provides its employees deferred compensation plans created in accordance with Internal Revenue Code 457, through VALIC and Nationwide. These plans are voluntary and the District does not hold or contribute any funds to these plans.

### ***Future Initiatives***

The District continues to utilize General Obligation Bond proceeds supplemented by local, state, and federal grant funding, and unassigned fund balance to fund capital initiatives. These future capital projects are identified in the Comprehensive Master Plan. The District holds a visioning meeting every year to prioritize and schedule capital projects while preparing next year's Capital Development Plan.

In the upcoming fiscal year, the District has embarked on major initiatives as part of the Comprehensive Master Plan and the Capital Development Plan. These projects include the Clark Island recreational area redevelopment, design and engineering services related to the 150 Houston Street property, replacement of the playground at Washington Park, improvements to the Jones Meadow Park trail, and new roofs on the Lodge and Depot Museum.

### ***Independent Audit***

The Illinois Compiled Statutes require that park districts secure a licensed public accountant approved by the Park Board of Commissioners to perform an annual audit of all accounts. Sikich LLP, a licensed certified public accounting firm, has performed the audit for the fiscal year ended December 31, 2021. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The

independent audit involved examining, on a test basis, evidence supporting the amounts and discourse in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Their unmodified opinion on the basis financial statements is presented in the financial section of this report.

### ***Certificate of Achievement***

The December 31, 2021 fiscal year marks the twelfth time the District is applying for the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its annual comprehensive financial report. The District received the award for the eleventh time for the December 31, 2020 report.

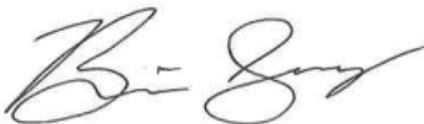
In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report meets the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for a certificate.

### ***Acknowledgements***

The preparation of this annual comprehensive financial report was made possible by Allison Niemela, the Executive Director, the entire Batavia Park District team, and coordinated by the Director of Finance. I would like to express my sincere appreciation for their contributions not only to this report, but also for their commitment on abiding to policies and procedures to ensure the high integrity of the information presented in this financial report. I would also like to thank the Park Board of Commissioners for their leadership, interest, and support in planning and conducting the financial operations of the District in a responsible manner.

Respectively Submitted,



Brent Strumpf  
Director of Finance

## **FINANCIAL SECTION**

**INDEPENDENT AUDITOR'S REPORT**

1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

**SIKICH.COM**

## **INDEPENDENT AUDITOR'S REPORT**

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

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Batavia Park District, Batavia, Illinois (the District), as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Batavia Park District, Batavia, Illinois as of December 31, 2021, and the respective changes in financial position for the year ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS, we

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

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

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic

or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and 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 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.

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

### *Other Information*

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

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

*Sikich LLP*

Naperville, Illinois  
September 21, 2022

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

**BATAVIA PARK DISTRICT, ILLINOIS**  
**Management's Discussion and Analysis**  
**December 31, 2021**

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The Management Discussion and Analysis (MD&A) of the Batavia Park District is designed to 1) assist the reader in focusing on significant financial issues, 2) provide an overview of the District's financial activity, 3) identify the District's financial position and ability to address future challenges, 4) identify material deviations from the budget, and 5) identify individual fund issues or concerns.

Since the MD&A is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the District's financial statements, which begin on page 4.

**FINANCIAL HIGHLIGHTS**

- The District's net position was \$40,685,286 at December 31, 2021 as compared to net position of \$38,759,873 at December 31, 2020, an increase of \$1,925,413.
- Property taxes collected were \$6,010,387, an increase of \$156,157, while personal property replacement taxes were \$80,356, an increase of \$34,583.
- Operating Grants and Contribution was \$1,859 at December 31, 2021, a decrease of \$28,056 due to the Kane County Coronavirus Relief Fund Program received in 2020.
- Culture and recreation program charges for services resulted in revenues of \$1,455,359, an increase of \$795,048 compared to the prior year amount of \$660,311. This significant increase was a direct result of the COVID-19 pandemic and restrictions on programming experienced in 2020 subsiding. Recreation expenditures were \$4,199,027, an increase of \$433,183 compared to the prior year. The increase in expenditures was primarily due to the reopening of facilities and programs that were closed or canceled in 2020 due to the COVID-19 pandemic.
- The General Fund reported an increase in fund balance of \$585,247; in comparison to last year, where fund balance increased by \$241,091. The increase in 2021 is primarily attributable to lower than anticipated personnel and contractual expenditures. This is due to delays in filling vacant positions and outsourced contractual services as the District managed the COVID-19 pandemic. Additionally, many of the cost containment measures the District implemented in 2020 in response to the COVID-19 pandemic were carried into 2021.
- In the Recreation Fund revenues were \$2,651,921 and expenditures were \$2,227,294 which resulted in an excess of revenues over expenditures of \$424,627. Including the \$212,179 transfer out to fund capital projects, the Recreation Fund reported an increase in fund balance of \$212,448; in comparison to last year, where fund balance decreased by \$367,450.
- The District's outstanding long-term liabilities equal \$354,471, including compensated absences, capital leases, the IMRF net pension liability, and other post-employment benefits.

**BATAVIA PARK DISTRICT, ILLINOIS**  
**Management's Discussion and Analysis**  
**December 31, 2021**

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## **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 4 - 5) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements begin on page 6. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operation in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the government.

### **Government-Wide Financial Statements**

The government-wide financial statements provide readers with a broad overview of the District's finances, in a matter similar to a private-sector business. The government wide financial statements can be found on pages 4 – 5 of this report.

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

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). An important purpose of the design of the statement of activities is to show the financial reliance of the District's distinct activities or functions on revenues provided by the District's taxpayers.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include general government and culture and recreation.

### **Fund Financial Statements**

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

**BATAVIA PARK DISTRICT, ILLINOIS**  
**Management's Discussion and Analysis**  
**December 31, 2021**

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**USING THIS ANNUAL REPORT – Continued**

**Governmental Funds**

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

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

The District maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Recreation Fund, Debt Service Fund and Capital Projects Fund, all of which are considered major funds. Data from the other three governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 6 - 11 of this report.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 12 - 35 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's Illinois Municipal Retirement Fund (IMRF) employee pension obligations and budgetary comparison schedules for the General Fund and Recreation Fund. Required supplementary information can be found on

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**USING THIS ANNUAL REPORT – Continued**

pages 36 - 42 of this report. The combining and individual fund statements and schedules can be found immediately after the required supplementary information, on pages 43 - 57 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that, in the case of the District, assets exceeded liabilities by \$40,685,286, an increase of approximately \$1,925,413 over the previous year.

	Net Position	
	Governmental Activities	
	12/31/2021	12/31/2020
<b>Assets:</b>		
Current and Other Assets	\$ 15,171,923	\$ 14,277,691
Capital Assets	33,412,272	31,854,813
Total Assets	48,584,195	46,132,504
<b>Deferred Outflows of Resources:</b>		
Pension Items - IMRF	321,028	413,157
Pension Items - OPEB	133,197	111,622
Total Deferred Outflows of Resources	454,225	524,779
<b>Liabilities:</b>		
Long-Term Debt Outstanding	286,295	746,579
Other Liabilities	624,327	417,403
Total Liabilities	910,622	1,163,982
<b>Deferred Inflows of Resources:</b>		
Pension Items - IMRF	1,203,917	678,447
OPEB items	32,730	14,418
Deferred Revenues	-	-
Deferred Property Taxes	6,205,865	6,040,563
Total Deferred Inflows of Resources:	7,442,512	6,733,428
<b>Net Position:</b>		
Net Investment in		
Capital Assets	33,400,641	31,832,950
Restricted	2,597,686	2,303,776
Unrestricted (Deficit)	4,686,959	4,623,147
Total Net Position	\$ 40,685,286	\$ 38,759,873

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued**

By far the largest portion of the District's net position (approximately 82.1%) reflects its investment in capital assets (for example, land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, 6.4%, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining 11.5% or \$4,686,959, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Changes in Net Position	
	Governmental Activities	
	12/31/2021	12/31/2020
Revenues		
Program Revenues		
Charges for Services	\$ 1,455,359	\$ 660,311
Operating Grants/Contributions	1,859	29,915
Capital Grants/Contributions	-	-
General Revenues		
Property Taxes	6,010,387	5,854,230
Replacement Taxes	80,356	45,773
Interest Income	3,081	36,927
Miscellaneous	204,971	462,696
Total Revenues	7,756,013	7,089,852
Expenses		
General Government	1,613,816	1,789,031
Culture and Recreation	4,199,027	3,765,844
Interest on Long-Term Debt	17,757	31,099
Total Expenses	5,830,600	5,585,974
Change in Net Position	1,925,413	1,503,878
Net Position - Beginning	38,759,873	37,224,013
Prior period adjustment	-	31,982
Net Position - Ending	\$ 40,685,286	\$ 38,759,873

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued**

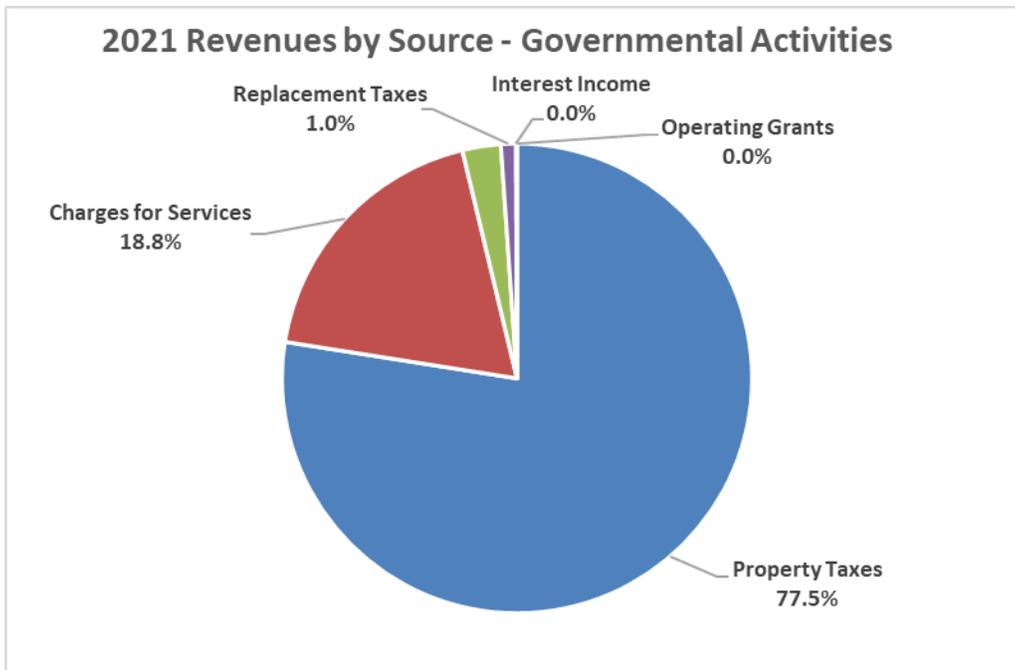
Net position of the District's governmental activities increased from \$38,759,873 to \$40,685,286 or a 5.0% increase. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, increased to \$4,686,959 or 1.4% from the prior year. The District's investment in capital assets net of related debt increased from \$31,832,950 to \$33,400,641.

**Governmental Activities**

Revenues for governmental activities increased by \$666,161 or 9.4% from December 31, 2020 to December 31, 2021. Revenue increases were primarily due to the District's operations beginning to recover from the COVID-19 pandemic and decreased pandemic restrictions. Increased property tax revenues are due to capturing the consumer price index increase and new development in the FY2021 tax levy. Miscellaneous revenue includes a one-time \$120,000 contribution from the City of Batavia towards the Quarry parking lot renovation project.

For December 31, 2021, charges for services accounted for \$1,455,359 or 18.8% of total revenues. Property taxes accounted for 77.5% or \$6,010,387 of total revenues. Operating grants and contributions, interest, personal property replacement taxes and other miscellaneous revenues accounted for the remaining 3.7%.

The following table graphically presents the major revenue sources of the District as of December 31, 2021. It depicts very clearly the necessity of property taxes to fund governmental activities. It also clearly identifies the percentage the District receives from charges for services.



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**GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued**

**Governmental Activities – Continued**

Expenses increased from December 31, 2020 to December 31, 2021 by \$244,626 or 4.4%. This was the result of the District returning to full operations as COVID-19 pandemic restrictions subsided. This was offset slightly by a reduction in personnel expenses due to positions that remained vacant throughout the year.

The 'Expenses and Program Revenues' Table summarizes the revenue and expenses of the governmental activities and identifies those governmental functions where program expenses greatly exceed revenues. The above governmental activities are supported by property taxes, personal property replacement taxes, interest income and miscellaneous revenues.



**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements.

As of the end of the current fiscal year, the governmental funds reported a combined ending fund balance of \$7,827,354, compared to last year's total of \$7,885,024. Most major funds had a positive net change in fund balance due to effective revenue budgeting and management's focus on adhering to various cost containing measures. The fund balance in the General Fund increased

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**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued**

by \$585,247 as is further discussed in the General Fund Budgetary Highlights section. The Recreation Fund experienced an increase of \$212,448. While revenues didn't perform as well as budgeted due to the ongoing effects of the pandemic, expenditures were significantly lower which overall resulted in an increase in fund balance. The Capital Projects Fund showed a decrease of \$1,084,827 due to the acquisition of the property located at 150 Houston Street. In December 2021, the Board of Commissioners approved an ordinance to transfer excess appropriations from the Recreation Fund to the Capital Projects Fund due to the acquisition of the 150 Houston Street property.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The District requested no additional appropriations for the General Fund budget during the year. The General Fund reported revenues totaling \$3,312,991, which is \$31,936 over the budget. General Fund expenditures of \$2,465,401 were lower than budgeted expenditures of \$3,018,712. This variance is primarily related to positions that remained vacant throughout the year combined with cost containment strategies carried over from the prior year. In total, the fund balance in the General Fund increased by \$585,247.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The District's investment in capital assets for its governmental activities as of December 31, 2021 was \$33,400,641 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, machinery and equipment, vehicles and infrastructure. The District's additions to capital assets totaled \$2,640,845, current year depreciation was \$990,773 and the net decrease relating to the disposal of assets was \$7,601. In total capital assets net of accumulated depreciation increased \$1,557,459 from the prior year.

	Capital Assets Net of Depreciation	
	Governmental Activities	
	12/31/2021	12/31/2020
Land	\$ 16,721,354	\$ 16,436,700
Construction in Progress	57,310	85,012
Land Improvements	5,767,543	4,891,281
Buildings and Improvements	8,596,125	8,105,522
Machinery and Equipment	1,926,398	1,953,586
Vehicles	108,279	142,794
Infrastructure	235,263	239,918
Total	33,412,272	31,854,813

**BATAVIA PARK DISTRICT, ILLINOIS**  
**Management's Discussion and Analysis**  
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**CAPITAL ASSETS AND DEBT ADMINISTRATION – Continued**

**Capital Assets– Continued**

This year's additions to capital assets included:

Quarry Parking Lot and Fencing Renovations	\$ 1,023,817
150 Houston Street Property Acquisition	907,667
Shannon Hall Redecoration	212,200
Hamlet Park Playground	164,367
South Mill Creek Sand Volleyball Courts	96,604
Construction in Progress	57,310
	<u>\$ 2,461,965</u>

Additional information on the District's capital assets can be found in Note 4 of this report on page 21.

**Debt Administration**

At year-end, the District had no outstanding bonded debt for the fourth year in a row. The District made the final payment on the 2009 G.O. Alternative Revenue Source Bonds during 2017. Additional information on the District's long-term debt can be found in Note 6 of this report on pages 22 - 24.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The District's elected officials consider many economic factors when establishing the budget, including the tax rates levied and the fees charged for various activities. One of those factors is the overall economy. Although we have seen property values increase over the past several years, the long-term effects of the COVID-19 pandemic are still unknown. Specific factors taken into account include the unemployment rate and the increase to the state minimum wage to \$12 an hour. The unemployment rate for 2021 for the City of Batavia was 4.5%, which continues to be below the Kane County rate of 5.9% and the state of Illinois rate of 6.1%. The District continues to actively monitor the budget and effects of the COVID-19 pandemic in order to maximize the level of service that can be provided with the current level of resources.

**BATAVIA PARK DISTRICT, ILLINOIS**  
**Management's Discussion and Analysis**  
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**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations, and demonstrate the District's commitment to public accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be directed to Brent Strumpf, Director of Finance, Batavia Park District, 327 West Wilson Street, Batavia, Illinois 60510.

## **BASIC FINANCIAL STATEMENTS**

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

STATEMENT OF NET POSITION

December 31, 2021

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 8,291,147
Receivables - net of allowances	
Taxes	6,205,865
Prepays	92,358
Net pension asset IMRF	582,553
Capital assets not being depreciated	16,778,664
Capital assets (net of accumulated depreciation)	16,633,608
Total assets	48,584,195
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension items - IMRF	321,028
OPEB items	133,197
Total deferred outflows of resources	454,225
<b>LIABILITIES</b>	
Accounts payable	327,797
Accrued payroll	87,074
Other payables	77,702
Unearned revenues	63,578
Long-term liabilities	
Due within one year	68,176
Due in more than one year	286,295
Total liabilities	910,622
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension items - IMRF	1,203,917
OPEB items	32,730
Deferred property taxes	6,205,865
Total deferred inflows of resources	7,442,512
<b>NET POSITION</b>	
Net investment in capital assets	33,400,641
Restricted	
Property tax levies	
Paving and lighting	126,321
IMRF	98,951
Social Security	41,073
Audit	32,848
Museum	323,744
Special recreation	724,442
Liability insurance	178,777
Debt service	88,015
Land acquisition	983,515
Unrestricted	4,686,959
<b>TOTAL NET POSITION</b>	<b>\$ 40,685,286</b>

See accompanying notes to financial statements.

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expense)	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change in Net Position
<b>PRIMARY GOVERNMENT</b>					<b>Governmental Activities</b>
Governmental Activities					
General government	\$ 1,613,816	\$ -	\$ 1,859	\$ -	\$ (1,611,957)
Culture and recreation	4,199,027	1,455,359	-	-	(2,743,668)
Interest on long-term debt	17,757	-	-	-	(17,757)
Total governmental activities	5,830,600	1,455,359	1,859	-	(4,373,382)
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 5,830,600</b>	<b>\$ 1,455,359</b>	<b>\$ 1,859</b>	<b>\$ -</b>	<b>(4,373,382)</b>
General Revenues					
Taxes					
Property					6,010,387
Intergovernmental-unrestricted					
Personal property replacement					80,356
Investment income					3,081
Miscellaneous					204,971
Total					6,298,795
CHANGE IN NET POSITION					1,925,413
NET POSITION, JANUARY 1					38,759,873
<b>NET POSITION, DECEMBER 31</b>					<b>\$ 40,685,286</b>

See accompanying notes to financial statements.

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

BALANCE SHEET

December 31, 2021

	General	Recreation	Debt Service
<b>ASSETS</b>			
Cash and investments	\$ 3,460,578	\$ 2,335,305	\$ 88,015
Receivables - net of allowances			
Taxes	3,311,002	1,214,983	751,879
Prepays	15,019	19,203	-
	<b>TOTAL ASSETS</b>	<b>\$ 3,569,491</b>	<b>\$ 839,894</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 93,841	\$ 45,126	\$ -
Accrued payroll	47,112	33,640	-
Other payables	28,413	49,289	-
Unearned revenues	15,359	48,149	-
	Total liabilities	176,204	-
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable property taxes	3,311,002	1,214,983	751,879
	Total deferred inflows of resources	1,214,983	751,879
	Total liabilities and deferred inflows of resources	1,391,187	751,879
<b>FUND BALANCES</b>			
Nonspendable			
Prepays	15,019	19,203	-
Restricted			
Paving and lighting	126,321	-	-
IMRF	98,951	-	-
Social Security	41,073	-	-
Audit	32,848	-	-
Museum	-	-	-
Special recreation	-	-	-
Liability insurance	-	-	-
Debt service	-	-	88,015
Land acquisition	-	-	-
Assigned for capital projects	-	-	-
Assigned for recreation programs	-	2,159,101	-
Unassigned	2,976,660	-	-
	Total fund balances	2,178,304	88,015
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 3,569,491</b>	<b>\$ 839,894</b>

<b>Capital Projects</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,197,936	\$ 1,209,313	\$ 8,291,147
-	928,001	6,205,865
-	58,136	92,358
<u>\$ 1,197,936</u>	<u>\$ 2,195,450</u>	<u>\$ 14,589,370</u>
\$ 154,736	\$ 34,094	\$ 327,797
-	6,322	87,074
-	-	77,702
-	70	63,578
<u>154,736</u>	<u>40,486</u>	<u>556,151</u>
-	928,001	6,205,865
-	928,001	6,205,865
<u>154,736</u>	<u>968,487</u>	<u>6,762,016</u>
-	58,136	92,358
-	-	126,321
-	-	98,951
-	-	41,073
-	-	32,848
-	323,249	323,249
-	666,801	666,801
-	178,777	178,777
-	-	88,015
983,515	-	983,515
59,685	-	59,685
-	-	2,159,101
-	-	2,976,660
<u>1,043,200</u>	<u>1,226,963</u>	<u>7,827,354</u>
<u>\$ 1,197,936</u>	<u>\$ 2,195,450</u>	<u>\$ 14,589,370</u>

See accompanying notes to financial statements.

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

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

December 31, 2021

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<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	\$ 7,827,354
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	33,412,272
Net pension asset for the Illinois Municipal Retirement Fund is shown as an asset on the statement of net position	582,553
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows of resources on the statement of net position	(882,889)
Total other postemployment benefits liability is shown as a liability on the statement of net position	(240,449)
Difference between expected and actual experiences and assumption changes for other postemployment benefits are recognized as deferred inflows and outflows of resources on the statement of net position	100,467
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	
Compensated absences payable	(102,391)
Capital lease	<u>(11,631)</u>
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u><u>\$ 40,685,286</u></u>

See accompanying notes to financial statements.

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

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

For the Year Ended December 31, 2021

	<b>General</b>	<b>Recreation</b>	<b>Debt Service</b>
<b>REVENUES</b>			
Taxes	\$ 3,189,099	\$ 1,181,444	\$ 737,793
Charges for services	-	1,365,178	-
Donations	-	-	-
Intergovernmental	40,178	40,178	-
Rental income	48,221	35,265	-
Investment income	1,238	1,577	-
Miscellaneous	34,255	28,279	-
Total revenues	<u>3,312,991</u>	<u>2,651,921</u>	<u>737,793</u>
<b>EXPENDITURES</b>			
Current			
General government	2,300,437	-	-
Culture and recreation	-	2,221,202	-
Capital outlay	158,209	-	-
Debt service			
Principal retirement	5,380	4,852	-
Interest and fiscal charges	1,375	1,240	4,142
Total expenditures	<u>2,465,401</u>	<u>2,227,294</u>	<u>4,142</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>847,590</u>	<u>424,627</u>	<u>733,651</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	(262,343)	(212,179)	(730,015)
Total other financing sources (uses)	<u>(262,343)</u>	<u>(212,179)</u>	<u>(730,015)</u>
NET CHANGE IN FUND BALANCES	585,247	212,448	3,636
FUND BALANCES, JANUARY 1	<u>2,705,625</u>	<u>1,965,856</u>	<u>84,379</u>
<b>FUND BALANCES, DECEMBER 31</b>	<u><u>\$ 3,290,872</u></u>	<u><u>\$ 2,178,304</u></u>	<u><u>\$ 88,015</u></u>

<b>Capital Projects</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ 902,051	\$ 6,010,387
-	6,695	1,371,873
-	1,859	1,859
-	-	80,356
-	-	83,486
99	167	3,081
141,838	599	204,971
141,937	911,371	7,756,013
11,953	331,370	2,643,760
-	256,025	2,477,227
2,408,348	98,150	2,664,707
-	-	10,232
11,000	-	17,757
2,431,301	685,545	7,813,683
(2,289,364)	225,826	(57,670)
1,204,537	-	1,204,537
-	-	(1,204,537)
1,204,537	-	-
(1,084,827)	225,826	(57,670)
2,128,027	1,001,137	7,885,024
\$ 1,043,200	\$ 1,226,963	\$ 7,827,354

See accompanying notes to financial statements.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**

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

For the Year Ended December 31, 2021

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<b>NET CHANGE IN FUND BALANCES -</b>	
<b>TOTAL GOVERNMENTAL FUNDS</b>	\$ (57,670)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	2,555,833
Sales of capital assets are reported as a proceed in governmental funds but as a gain (loss) from sale on the statement of activities	(7,601)
The repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Capital leases	10,232
Some expenses in the statement of activities (e.g., depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation expense	(990,773)
The change in the net pension liability for the Illinois Municipal Retirement Fund is reported only in the statement of activities	1,041,180
The change in deferred inflows and outflows of resources for the Illinois Municipal Retirement Fund is reported only in the statement of activities	(617,599)
The change in the total other postemployment benefits liability is reported only in the statement of activities	(16,205)
The change in deferred inflows and outflows of resources for other postemployment benefits liability is reported only in the statement of activities	3,263
The change in certain liabilities, deferred inflows and deferred outflows are reported as expenses on the statement of activities	
Compensated absences	4,753
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u><u>\$ 1,925,413</u></u>

See accompanying notes to financial statements.

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

a. Reporting Entity

The District has adopted the provisions of GASB Statement No. 61, *The Financial Reporting Entity*, under which the financial statements include all organizations, activities, functions and component units for which the District is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either (1) the District's ability to impose its will over the component unit or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the District.

The accompanying basic financial statements present the District only since the District does not have component units. The District has a separately elected board, the power to levy taxes, the authorization to expend funds, the responsibility to designate management and the ability to prepare and modify the annual budget and issue debt. Therefore, the District is not included as a component unit of any other entity. The Batavia Parks Foundation, while a potential component unit, is not significant to the District and, therefore, has been excluded from its reporting entity.

b. Fund Accounting

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

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

Governmental funds are used to account for all or most of a District's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The District reports the following major governmental funds:

The General Fund accounts for all revenues and expenditures of the District which are not accounted for in other funds.

The Recreation Fund accounts for revenues and expenditures related to the establishment and maintenance of the following programs: sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors and aquatics. The fund reports charges for services for recreation as assigned and property taxes as restricted as the major revenue sources for the fund, both of which are restricted or assigned to culture and recreation programs administered by the fund.

The Debt Service Fund accounts for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

Those revenues susceptible to accrual are property taxes, interest revenue and charges for services.

The District reports unavailable/deferred revenue and unearned revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the deferred inflow for unavailable/deferred revenue or the liability for unearned revenue is removed from the financial statements and revenue is recognized.

e. Cash and Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

f. Interfund Receivables/Payables

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.

g. Prepaid Items/Expenses

Prepays are valued at cost, which approximates market. The cost of governmental fund prepaids 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.

h. Capital Assets

Capital assets purchased or acquired with an original cost of more than \$10,000, are reported at historical cost or estimated historical cost. 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 not capitalized. Donated capital assets are recorded at acquisition value at the date of donation.

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 is 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:

	<u>Years</u>
Land improvements	20
Buildings and improvements	25-50
Machinery and equipment	5-20
Vehicles	8
Infrastructure	20

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

i. 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 paid out as “terminal leave” prior to retirement.

All vacation and comp time pay is accrued when incurred in the government-wide 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.

j. Long-Term Obligations

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

In the fund financial statements, governmental funds 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 expenditures.

k. Deferred Outflows/Inflows of Resources

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

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

l. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the District. Committed fund balance is constrained by formal actions of the District's Board of Commissioners, which is considered the District's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Commissioners. Assigned fund balance represents amounts constrained by the District's intent to use them for a specific purpose. The authority to assign fund balance has not been delegated. Any residual fund balance of the General (Corporate) Fund and any deficit fund balance of any other governmental fund is reported as unassigned.

The District'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.

The District has established a fund balance target policy for all of its funds. The policy requires the unrestricted fund balance in the General Fund, Recreation Fund, Museum Fund and Liability Fund to be no less than three and no more than 12 months of operating expenditures. No target fund balance is established for the Special Recreation Fund, Debt Service Fund or Capital Development Fund. The District has been bequeathed \$1,684,737 as of December 31, 2021, which the donor restricted to land purchases along the Fox River. The unspent portion of this is reflected as restricted fund balance in the Capital Development Program Fund.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. None of the net positions are restricted as a result of enabling legislation adopted by the District. Net investment in capital assets represents the District's investment to construct or acquire the capital asset.

m. Use of Estimates

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

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

n. Postponement of Implementation of Certain Authoritative Guidance

In accordance with the provisions of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the District has delayed the implementation of GASB Statement No. 87, *Leases* to December 31, 2022.

**2. DEPOSITS AND INVESTMENTS**

The District's investment policy authorizes the District to invest in all investments allowed by Illinois Compiled Statutes (ILCS). These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States 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 and The Illinois Funds (created by the Illinois State Legislature under the control of the State Comptroller that maintains a \$1 per share value which is equal to the participants fair value) and the Illinois Metropolitan Investment Fund (IMET). In addition, the District may invest its public funds in interest-bearing bonds of any county, township, city, district, incorporated town, municipal corporation or school district. The bonds shall be registered in the name of the municipality or held under a custodial agreement at a bank. The bonds may be rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions. The District's investment policy does limit their deposits to financial institutions that are members of the FDIC system and are capable of posting collateral for amounts in excess of FDIC insurance.

The Illinois Metropolitan Investment Fund (IMET) is a local government investment pool. Created in 1996 as a not-for-profit trust formed under the Intergovernmental Cooperation Act and the Illinois Municipal Code. IMET was formed to provide Illinois government agencies with safe, liquid, attractive alternatives for investing and is managed by a Board of Trustees elected from the participating members. IMET offers participants two separate vehicles to meet their investment needs. The IMET Core Fund is designed for public funds that may be invested for longer than one year. The Core Fund carries the highest rating available (AAAf/bf) from Moody's for such funds. Member withdrawals can be made from the core fund with a five-day notice. The IMET Convenience Fund (CVF) is designed to accommodate funds requiring high liquidity, including short term cash management programs and temporary investment of bond proceeds. It is comprised of collateralized and FHLB LoC backed bank deposits, FDIC insured certificates of deposit and U.S. Government securities. Member withdrawals are generally on the same day as requested. Investments in IMET are valued at IMET's share price, which is the price the investment could be sold.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**2. DEPOSITS AND INVESTMENTS (Continued)**

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 objectives of the policy are, in order of priority, safety of principal, liquidity and rate of return.

The District maintains a cash and investment pool that is available for use by all funds. In addition, investments are separately held by several of the District’s funds.

a. Deposits with Financial Institutions

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 an amount not less than 110% of the fair value of the funds secured, with the collateral held at an independent third party institution in the name of the District.

b. Investments

The District categorizes the fair value measurements within the fair value hierarchy established by GAAP. 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; and Level 3 inputs are significant unobservable inputs. The District had no investments valued at fair value as of December 31, 2021.

In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short-term and long-term cash flow needs while providing a reasonable rate of return based on the current market.

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 external investment pools. Illinois Park District Liquid Asset Fund and IMET are rated AAA.

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

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**2. DEPOSITS AND INVESTMENTS (Continued)**

b. Investments (Continued)

custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held in a custodial account with the trust department of an approved financial institution. IMET Convenience Fund, Illinois Park District Liquid Asset Fund and money market mutual funds are not subject to custodial credit risk.

Concentration of credit risk is the risk that the District has a high percentage of their investments invested in one type of investment. The District's investment policy requires diversification of investment to avoid unreasonable risk and specifies that no institution shall hold more than 40% of the District's portfolio, exclusive of U.S. Treasury securities in safekeeping, and that deposits in any one public investment pool shall not exceed 50% of the District's investment portfolio.

**3. PROPERTY TAXES**

The District's property taxes are required to be levied by ordinance. A certified copy of the levy ordinance must be filed with the County Clerk no later than the last Tuesday in December of each year. Tax bills are prepared by the County and issued on or about May 1, 2021 and August 1, 2021 and are payable in two installments, on or about June 1, 2021 and September 1, 2021. The County collects such taxes and remits them periodically.

Property taxes are recognized as revenue in the year intended to finance, regardless of when collected. The 2021 tax levy is intended to finance the 2022 fiscal year and are not considered available for current operations and, therefore, are shown as a deferred inflow (unavailable or deferred revenue).

The 2021 property tax levy, which attached as an enforceable lien on property as of January 1, 2021, has been recorded as a receivable and unavailable/deferred revenue as of December 31, 2021.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**4. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2021, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 16,436,700	\$ 284,654	\$ -	\$ 16,721,354
Construction in progress	85,012	57,310	85,012	57,310
Total capital assets not being depreciated	<u>16,521,712</u>	<u>341,964</u>	<u>85,012</u>	<u>16,778,664</u>
Capital assets being depreciated				
Land improvements	8,946,765	1,344,843	106,289	10,185,319
Buildings and improvements	13,166,977	835,213	-	14,002,190
Machinery and equipment	3,438,380	118,825	-	3,557,205
Vehicles	648,470	-	-	648,470
Infrastructure	302,557	-	-	302,557
Total capital assets being depreciated	<u>26,503,149</u>	<u>2,298,881</u>	<u>106,289</u>	<u>28,695,741</u>
Less accumulated depreciation for				
Land improvements	4,055,484	460,980	98,688	4,417,776
Buildings and improvements	5,061,455	344,610	-	5,406,065
Machinery and equipment	1,484,794	146,013	-	1,630,807
Vehicles	505,676	34,515	-	540,191
Infrastructure	62,639	4,655	-	67,294
Total accumulated depreciation	<u>11,170,048</u>	<u>990,773</u>	<u>98,688</u>	<u>12,062,133</u>
Less accumulated depreciation for Total capital assets being depreciated, net	<u>15,333,101</u>	<u>1,308,108</u>	<u>7,601</u>	<u>16,633,608</u>
<b>GOVERNMENTAL ACTIVITIES</b> <b>CAPITAL ASSETS, NET</b>	<u>\$ 31,854,813</u>	<u>\$ 1,650,072</u>	<u>\$ 92,613</u>	<u>\$ 33,412,272</u>

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

<b>GOVERNMENTAL ACTIVITIES</b>	
General government	\$ 703,101
Culture and recreation	<u>287,672</u>
<b>TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES</b>	<u>\$ 990,773</u>

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**5. SHORT-TERM DEBT**

Changes in Short-Term Liabilities

During the year ended December 31, 2021, the following changes occurred in short-term liabilities:

	Fund Debt Retired By	Balance January 1	Additions	Reductions	Balance December 31	Current Portion
\$730,015 General Obligation Limited Tax Park Bonds Series 2021, issued January 5, 2021, payable in one annual installment on November 1, 2021, interest rate of 0.69% paid on November 1, 2021.	Debt Service	\$ -	\$ 730,015	\$ 730,015	\$ -	\$ -
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ 730,015</b>	<b>\$ 730,015</b>	<b>\$ -</b>	<b>\$ -</b>

The General Obligation Series 2021 Bonds were issued to be used for various capital projects and to pay the costs of issuance of the bonds.

**6. LONG-TERM DEBT**

a. Capital Leases

The District enters into capital leases for the purchase of machinery and equipment. The District entered into a capital lease payable over 63 months during the year and retired the previous capital lease outstanding. The total amount of equipment purchased under outstanding capital leases is \$47,899 and has a net book value of \$8,035 as of December 31, 2021. Capital leases currently outstanding are as follows:

Issue	Balances January 1	Additions	Reductions	Balances December 31	Current Portion
Gordon Flesch copier lease payable in 63 monthly installments of \$1,070 from November 2017 through December 2022.	\$ 21,863	\$ -	\$ 10,232	\$ 11,631	\$ 11,631
<b>TOTAL</b>	<b>\$ 21,863</b>	<b>\$ -</b>	<b>\$ 10,232</b>	<b>\$ 11,631</b>	<b>\$ 11,631</b>

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**6. LONG-TERM DEBT (Continued)**

b. Debt Service Requirements to Maturity

Obligations of governmental activities under capital leases, including future interest payments, at December 31, 2021, were as follows:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2022	\$ 14,246
Total minimum lease payments	14,246
Less amount representing interest costs	<u>(2,615)</u>
<b>TOTAL</b>	<b><u>\$ 11,631</u></b>

c. Changes in Long-Term Liabilities

During the year ended December 31, 2021, the following changes occurred in long-term liabilities.

	<u>Balances January 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances December 31</u>	<u>Current Portion</u>
<b>GOVERNMENTAL ACTIVITIES</b>					
Capital leases*	\$ 21,863	\$ -	\$ 10,232	\$ 11,631	\$ 11,631
Net pension liability**	458,627	-	458,627	-	-
Total OPEB liability***	224,244	49,842	33,637	240,449	36,067
Compensated absences****	107,143	16,677	21,429	102,391	20,478
<b>TOTAL</b>	<b><u>\$ 811,877</u></b>	<b><u>\$ 66,519</u></b>	<b><u>\$ 523,925</u></b>	<b><u>\$ 354,471</u></b>	<b><u>\$ 68,176</u></b>

\*Payments on the capital leases are made by the General Fund and Recreation Fund.  
\*\*IMRF was a Net pension asset as of December 31, 2021.  
\*\*\*Total OPEB liabilities are generally liquidated by the General Fund.  
\*\*\*\*Compensated absences are generally liquidated by the General Fund and Recreation Fund.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**6. LONG-TERM DEBT (Continued)**

d. Legal Debt Margin

2021 equalized assessed valuation	<u>\$ 1,128,117,471</u>
Debt limitation - 2.875% of assessed valuation	<u>\$ 32,433,377</u>
Amount of debt applicable to debt limit None	<u>-</u>
Total debt	<u>-</u>
<b>LEGAL DEBT MARGIN</b>	<u><b>\$ 32,433,377</b></u>
Nonreferendum debt limitation - 0.575% of assessed valuation	<u>\$ 6,486,675</u>
Amount of debt applicable to debt limit None	<u>-</u>
Total debt	<u>-</u>
<b>NONREFERENDUM LEGAL DEBT MARGIN</b>	<u><b>\$ 6,486,675</b></u>

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 protecting 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 Government is authorized to issue the bonds or notes of such Government 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 5.75% 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.”

**7. RISK MANAGEMENT AGENCY**

a. Park District Risk Management Agency

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; employee health; injuries to employees; and net income losses. Since 1991, the District has been a member of the Park District Risk Management Agency (PDRMA), a 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' and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following is a summary of the coverage in effect for the period January 1, 2021 through January 1, 2022:

The aggregate self-insured limit is \$21,500,000 for the period January 1, 2021, through January 1, 2022. In the event losses exceed this amount, the members would be liable for the excess amount. PDRMA's Board of Directors evaluates the aggregate self-insured limit annually.

As a member of PDRMA, the District is represented on the membership assembly and is entitled to one vote. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

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

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. 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.

Complete financial statements for PDRMA can be obtained from PDRMA's administration offices at 2033 Burlington Avenue, Lisle, Illinois 60532.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**7. RISK MANAGEMENT AGENCY (Continued)**

b. PDRMA Health Program

On September 1, 1993, the District became a member of the 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 specific limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$250,000. Until January 1, 2001, the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

Members can choose to provide any combination of coverages available to their employees and pay premiums accordingly.

As a member of the PDRMA Health Program, the District is represented on the Health Program Council as well as the Membership Assembly and is entitled to one vote on each. The relationship between the member agency and the 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.

**8. CONTINGENCIES**

a. 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.

b. 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.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**9. RETIREMENT FUND COMMITMENTS**

Illinois Municipal Retirement Fund

The District's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and supplementary information for the plan as a whole but not by individual employer. That report may be obtained online at [www.imrf.org](http://www.imrf.org).

*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.

*Plan Membership*

At December 31, 2020 (most recent information available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	27
Inactive employees entitled to but not yet receiving benefits	70
Active employees	<u>43</u>
TOTAL	<u><u>140</u></u>

*Benefits Provided*

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

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**9. RETIREMENT FUND COMMITMENTS (Continued)**

Illinois Municipal Retirement Fund(Continued)

*Benefits Provided (Continued)*

pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

*Contributions*

Participating members are required to contribute 4.50% of their annual covered salary to IMRF. The District is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rates for the fiscal year ended December 31, 2021 was 8.52% of covered payroll.

*Actuarial Assumptions*

The District's net pension liability was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**9. RETIREMENT FUND COMMITMENTS (Continued)**

Illinois Municipal Retirement Fund(Continued)

*Discount Rate*

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

*Changes in the Net Pension Liability*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2020	\$ 10,593,662	\$ 10,135,035	\$ 458,627
Changes for the period			
Service cost	233,677	-	233,677
Interest	762,935	-	762,935
Difference between expected and actual experience	(138,208)	-	(138,208)
Changes in assumptions	(124,284)	-	(124,284)
Employer contributions	-	200,444	(200,444)
Employee contributions	-	101,121	(101,121)
Net investment income	-	1,412,434	(1,412,434)
Benefit payments and refunds	(374,515)	(374,515)	-
Administrative expense	-	-	-
Other (net transfer)	-	61,301	(61,301)
Net changes	359,605	1,400,785	(1,041,180)
BALANCES AT DECEMBER 31, 2020	\$ 10,953,267	\$ 11,535,820	\$ (582,553)

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**9. RETIREMENT FUND COMMITMENTS (Continued)**

Illinois Municipal Retirement Fund(Continued)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources*

For the year ended December 31, 2021, the District recognized pension expense of \$(241,251). At December 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 4,129	\$ 228,864
Changes in assumption	134,569	178,061
Net difference between projected and actual earnings on pension plan investments	-	796,992
Contributions made subsequent to the measurement date	182,330	-
<b>TOTAL</b>	<u>\$ 321,028</u>	<u>\$ 1,203,917</u>

\$182,330 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2022	\$ (337,367)
2023	(176,805)
2024	(378,741)
2025	(172,306)
<b>TOTAL</b>	<u>\$ (1,065,219)</u>

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**9. RETIREMENT FUND COMMITMENTS (Continued)**

Illinois Municipal Retirement Fund(Continued)

*Discount Rate Sensitivity*

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the District calculated using the discount rate of 7.25% as well as what the District’s net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 865,872	\$ (582,553)	\$ (1,684,819)

**10. OTHER POSTEMPLOYMENT BENEFITS**

a. Plan Description

In addition to providing the pension benefits described, the District provides other postemployment health care and life insurance benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report. The activity of the plan is reported in the District’s governmental activities.

b. Benefits Provided

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

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

c. Membership

At September 30, 2021 (most recent information available), membership consisted of:

Inactive fund members or beneficiaries currently receiving benefits payments	2
Inactive fund members entitled to but not yet receiving benefit payments	-
Active fund members	<u>23</u>
<b>TOTAL</b>	<u><b>25</b></u>

d. Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation performed as of September 30, 2021, using the following actuarial methods and assumptions.

Actuarial valuation date	September 30, 2021
Measurement date	September 30, 2021
Actuarial cost method	Entry-age normal
Inflation	2.25%
Discount rate	2.26%
Salary increases	2.89% to 9.85%
Healthcare cost trend rates	6.00% to 7.00% in 2021 based on type of plan, to an ultimate trend rate of 4.50%
Asset valuation method	N/A
Retirees share of benefit-related costs	100% Regular Plan
Mortality rates	Healthy: Pub-2010 General Healthy Retiree Headcount-Weighted Below-Median Income Mortality Tables adjusted by 106% for males and 105% for females projected generationally using Scale MP-2020. Disabled: Pub-2010 Disabled Retiree Headcount-Weighted Mortality Tables projected generationally using Scale MP-2020.

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

e. Discount Rate

The discount rate of 2.26% was based upon the General Obligation Municipal Bond Rate as of September 30, 2021.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT SEPTEMBER 30, 2020	<u>\$ 224,244</u>
Changes for the period	
Service cost	8,729
Interest	4,998
Differences between expected and actual experience	38,105
Changes in assumptions	(21,874)
Benefit payments	<u>(13,753)</u>
Net changes	<u>16,205</u>
BALANCES AT SEPTEMBER 30, 2021	<u>\$ 240,449</u>

Changes in assumptions for 2021 related to change in discount rate used from 2.21% to 2.26%, valuation-year per capita health costs and retiree contribution rates, trend rates on per capita health costs and contribution rates were modified. The assumed salary increases, mortality, disability, withdrawal and retirement rates were modified; and the percentage of future retirees assumed to have a spouse who elects health coverage was modified.

g. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the District calculated using the discount rate of 2.26% as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.26%) or 1 percentage point higher (3.26%) than the current rate:

	<u>1% Decrease (1.26%)</u>	<u>Current Discount Rate (2.26%)</u>	<u>1% Increase (3.26%)</u>
Total OPEB liability	\$ 253,913	\$ 240,449	\$ 227,624

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

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

The table below presents the total OPEB liability of the District calculated using the healthcare rate of 6% to 7% as well as what the District's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (5% to 6%) or 1 percentage point higher (7% to 8%) than the current rate:

	1% Decrease (5% to 6%)	Current Healthcare Rate (6% to 7%)	1% Increase (7% to 8%)
Total OPEB liability	\$ 224,604	\$ 240,449	\$ 258,876

For the year ended December 31, 2021, the District recognized OPEB expense of \$12,942. At December 31, 2021, 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
Difference between expected and actual experience	\$ 123,911	\$ -
Changes in assumption	9,286	32,730
<b>TOTAL</b>	<b>\$ 133,197</b>	<b>\$ 32,730</b>

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

Fiscal Year Ending December 31,	
2022	\$ 12,968
2023	12,968
2024	12,968
2025	12,968
2026	12,968
Thereafter	35,627
<b>TOTAL</b>	<b>\$ 100,467</b>

**BATAVIA PARK DISTRICT**  
**BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**11. JOINT VENTURE**

Fox Valley Special Recreation Association

The District is a member of Fox Valley Special Recreation Association (FVSRA), a cooperative which was organized by seven other park districts in order to provide special recreation programs to physically and mentally challenged individuals within their districts and to share the expenses of such programs on a cooperative basis. Contribution requirements are determined based on a percentage of the individual park district's equalized assessed valuation and population as defined. The District's 2021 contribution was \$197,147.

The FVSRA's Board of Directors consists of one representative from each participating park district. The Board of Directors is the governing body of FVSRA and is responsible for establishing all major policies and changes therein and for approving all budgets, capital outlay, programming and master plans. The cooperative association, however, is considered a separate reporting entity by the District's administration. The District does not exercise direct oversight of FVSRA and, accordingly, FVSRA has not been included in these basic financial statements. The audited financial statements of FVSRA are available at 2121 W. Indian Trail, Aurora, Illinois 60506.

**12. INDIVIDUAL FUND DISCLOSURES**

Transfers between funds during the year were as follows:

	Transfers In	Transfers Out
General	\$ -	\$ 262,343
Recreation		212,179
Debt Service	-	730,015
Capital Projects	1,204,537	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,204,537</b>	<b>\$ 1,204,537</b>

The purposes of significant interfund transfers are as follows:

- \$474,522 transferred to the Capital Projects Fund from the General Fund (\$262,343) and the Recreation Fund (\$212,179) in accordance with the District's long-term capital development plan.
- \$730,015 transferred to the Capital Projects Fund from the Debt Service Fund is for the repayment of the General Obligation Limited Tax Park Bonds, Series 2021.

None of the transfers will be repaid.

**REQUIRED SUPPLEMENTARY INFORMATION**

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

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

For the Year Ended December 31, 2021

	<b>Original and Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property	\$ 3,176,722	\$ 3,189,099	
Intergovernmental	28,133	40,178	
Rental income	28,000	48,221	
Investment income	20,000	1,238	
Miscellaneous	28,200	34,255	
Total revenues	3,281,055	3,312,991	
<b>EXPENDITURES</b>			
General government			
Administration	1,363,009	1,101,515	
Maintenance	1,381,228	1,198,922	
Capital outlay	274,475	158,209	
Debt service			
Principal retirement	-	5,380	
Interest and fiscal charges	-	1,375	
Total expenditures	\$ 3,609,160	3,018,712	2,465,401
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		262,343	847,590
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)		(262,343)	(262,343)
Total other financing sources (uses)		(262,343)	(262,343)
NET CHANGE IN FUND BALANCE	\$ -		585,247
FUND BALANCE, JANUARY 1			2,705,625
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 3,290,872</b>

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

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

For the Year Ended December 31, 2021

	<b>Original</b>	<b>Final</b>	<b>Original and</b>	<b>Actual</b>
	<b>Appropriations</b>	<b>Appropriations</b>	<b>Final Budget</b>	
<b>REVENUES</b>				
Taxes				
Property			\$ 1,176,865	\$ 1,181,444
Charges for services				
Program revenues			1,607,219	1,331,295
Other			25,000	33,883
Intergovernmental			22,000	40,178
Rental income			37,500	35,265
Investment income			20,000	1,577
Donations			-	-
Miscellaneous			28,850	28,279
			2,917,434	2,651,921
Total revenues				
<b>EXPENDITURES</b>				
Culture and recreation				
Administration			1,425,257	1,158,532
Operations			1,226,517	880,677
Maintenance			242,325	181,993
Debt service				
Principal retirement			-	4,852
Interest and fiscal charges			-	1,240
			2,894,099	2,227,294
Total expenditures	\$ 3,416,906	\$ 2,641,906		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			23,335	424,627
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (out)			(212,179)	(212,179)
Total other financing sources (uses)			(212,179)	(212,179)
NET CHANGE IN FUND BALANCE			\$ (188,844)	212,448
FUND BALANCE, JANUARY 1				1,965,856
<b>FUND BALANCE, DECEMBER 31</b>				<b>\$ 2,178,304</b>

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Seven Fiscal Years

<b>FISCAL YEAR ENDED DECEMBER 31,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Actuarially determined contribution	\$ 236,713	\$ 259,046	\$ 242,960	\$ 239,166	\$ 201,718	\$ 201,044	\$ 182,330
Contributions in relation to the actuarially determined contribution	236,713	259,046	242,960	239,166	201,718	201,044	182,330
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Covered payroll	\$ 1,922,261	\$ 20,637,555	\$ 2,235,083	\$ 2,227,170	\$ 2,375,952	\$ 2,252,387	\$ 2,140,025
Contributions as a percentage of covered payroll	12.31%	1.26%	10.88%	10.74%	8.49%	8.93%	8.52%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 23 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.25% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S NET  
PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Seven Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020
<b>TOTAL PENSION LIABILITY</b>							
Service cost	\$ 220,695	\$ 208,504	\$ 214,613	\$ 229,700	\$ 217,586	\$ 221,613	\$ 233,677
Interest	536,193	597,424	629,329	677,950	699,146	721,525	762,935
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	31,901	(172,832)	52,679	(15,367)	(268,952)	(8,723)	(138,208)
Changes of assumptions	258,148	-	(13,141)	(290,858)	325,684	-	(124,284)
Benefit payments, including refunds of member contributions	(216,344)	(211,247)	(209,099)	(298,815)	(326,691)	(364,023)	(374,515)
Net change in total pension liability	830,593	421,849	674,381	302,610	646,773	570,392	359,605
Total pension liability - beginning	7,147,064	7,977,657	8,399,506	9,073,887	9,376,497	10,023,270	10,593,662
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 7,977,657</b>	<b>\$ 8,399,506</b>	<b>\$ 9,073,887</b>	<b>\$ 9,376,497</b>	<b>\$ 10,023,270</b>	<b>\$ 10,593,662</b>	<b>\$ 10,953,267</b>
<b>PLAN FIDUCIARY NET POSITION</b>							
Contributions - employer	\$ 225,644	\$ 236,713	\$ 259,047	\$ 242,316	\$ 239,165	\$ 201,719	\$ 200,444
Contributions - member	89,305	93,732	100,579	100,222	102,456	107,068	101,121
Net investment income	397,615	35,227	488,733	1,254,662	(429,408)	1,555,449	1,412,434
Benefit payments, including refunds of member contributions	(216,344)	(211,247)	(209,099)	(298,815)	(326,691)	(364,023)	(374,515)
Other	20,638	(161,185)	22,750	(8,667)	82,657	35,847	61,301
Net change in plan fiduciary net position	516,858	(6,760)	662,010	1,289,718	(331,821)	1,536,060	1,400,785
Plan fiduciary net position - beginning	6,468,970	6,985,828	6,979,068	7,641,078	8,930,796	8,598,975	10,135,035
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<b>\$ 6,985,828</b>	<b>\$ 6,979,068</b>	<b>\$ 7,641,078</b>	<b>\$ 8,930,796</b>	<b>\$ 8,598,975</b>	<b>\$ 10,135,035</b>	<b>\$ 11,535,820</b>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ 991,829</b>	<b>\$ 1,420,438</b>	<b>\$ 1,432,809</b>	<b>\$ 445,701</b>	<b>\$ 1,424,295</b>	<b>\$ 458,627</b>	<b>\$ (582,553)</b>

<b>MEASUREMENT DATE DECEMBER 31,</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Plan fiduciary net position as a percentage of the total pension liability	87.57%	83.09%	84.21%	95.25%	85.79%	95.67%	105.32%
Covered payroll	\$ 1,922,261	\$ 2,063,755	\$ 2,235,083	\$ 2,227,170	\$ 2,273,440	\$ 2,375,952	\$ 2,247,141
Employer's net pension liability (asset) as a percentage of covered payroll	51.60%	68.83%	64.11%	20.01%	62.65%	19.30%	(25.92%)

There were changes in assumptions related to inflation, salary increases and mortality rates in 2020.

The discount rate assumption was changed from 7.50% to 7.25% in 2018.

The price inflation assumption was changed from 2.75% to 2.50%, and the salary increase assumption was changed from 3.75% - 14.50% to 3.39% - 14.25% in 2017.

The discount rate assumption was changed from 7.48% to 7.50% in 2016.

The retirement age and mortality assumptions were changed in 2014.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
TOTAL OPEB LIABILITY AND RELATED RATIOS  
OTHER POSTRETIREMENT BENEFIT PLAN

Last Four Fiscal Years

<b>MEASUREMENT DATE SEPTEMBER 31,</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>TOTAL OPEB LIABILITY</b>				
Service cost	\$ 6,951	\$ 6,516	\$ 8,688	\$ 8,729
Interest	3,557	4,211	6,357	4,998
Differences between expected and actual experience	-	123,452	1,189	38,105
Changes of assumptions	(4,186)	12,982	(12,578)	(21,874)
Benefit payments	(2,784)	(2,979)	(19,303)	(13,753)
Net change in total OPEB liability	3,538	144,182	(15,647)	16,205
Total OPEB liability - beginning	92,171	95,709	239,891	224,244
<b>TOTAL OPEB LIABILITY - ENDING</b>	<b>\$ 95,709</b>	<b>\$ 239,891</b>	<b>\$ 224,244</b>	<b>\$ 240,449</b>
Covered payroll	\$ 1,900,198	\$ 1,999,402	\$ 2,065,731	\$ 1,700,752
Employer's OPEB liability as a percentage of covered payroll	5.04%	12.00%	10.86%	14.14%

Changes in assumptions for 2021 related to change in discount rate used from 2.21% to 2.26%, valuation-year per capital health costs and retiree contribution rates, trend rates on per capita health costs and contribution rates were modified. The assumed salary increases, mortality, disability, withdrawal and retirement rates were modified; and the percentage of future retirees assumed to have a spouse who elects health coverage was modified.

Changes in assumptions for 2020 related to change in discount rate used from 2.66% to 2.21%, valuation-year per capital health costs and retiree contribution rates, trend rates on per capita health costs and contribution rates and removal of the excise tax.

Changes in assumptions for 2019 related to change in discount rate used from 4.18% to 2.66%, valuation-year per capital health costs and retiree contribution rates, trend rates on per capita health costs and contribution rates, percent of future retirees assumed to have an eligible spouse who opts for coverage and the age spread between husband and wife.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2021

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**BUDGET**

Prior to December 1, the Director of Finance submits to the Board of Park Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

A public budget work session is conducted at the District administrative office.

A public hearing is conducted at the District administration office at the regularly scheduled January board meeting to obtain taxpayer comments.

At the regularly scheduled January board meeting the budget is legally enacted through passage of an ordinance.

The Director of Finance is authorized, for the operating budget, to transfer budget amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Park Commissioners.

Appropriations are adopted on an annual basis for the General Fund, Special Revenue Fund, Debt Service Fund and Capital Projects Fund. All appropriations lapse at year end.

Budgets for all funds are adopted on a modified accrual basis. The actual amounts for all funds are presented on a GAAP basis.

The legal level of budgetary control is at the fund level. No fund's actual expenditures exceed appropriations for the fiscal year ending December 31, 2021.

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

## **MAJOR GOVERNMENTAL FUNDS**

### **GENERAL FUND**

General Fund - to account for all financial resources except those accounted for in another fund.

### **SPECIAL REVENUE FUND**

Recreation Fund - to account for the restricted and assigned revenues for the expenditures related to the establishment and maintenance of the following activities: sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors and aquatics.

### **DEBT SERVICE FUND**

Debt Service Fund - to account for the restricted, committed and assigned resources for, and the payment of, general long-term debt principal and interest.

### **CAPITAL PROJECTS FUND**

Capital Projects Fund - to account for all restricted, committed and assigned resources used for the acquisition or construction of major capital facilities of a governmental unit.

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended December 31, 2021

	<b>Original and Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT</b>			
Administration			
Salaries and wages		\$ 455,691	\$ 396,486
Insurance/personnel benefits			
Health insurance		85,895	84,249
IMRF contributions		190,000	182,467
Social Security/FICA		242,000	195,826
Unemployment		-	4,475
Uniforms		2,130	124
Professional dues/memberships		11,688	10,801
In-service training/continuing education		26,168	6,450
Total insurance/personal benefits		557,881	484,392
Professional services			
Attorney fees		22,000	5,771
Legal notices		350	420
Audit and consulting		26,600	23,052
Contractual services		81,500	45,054
Computer services		55,234	27,817
Total professional services		185,684	102,114
Administrative services/supplies			
Copy and duplication		7,790	1,783
Subscriptions and publication		2,928	381
Telephone		19,500	18,401
Printing		4,050	545
Postage		8,500	4,500
Office equipment		900	152
Office equipment repairs and maintenance		1,890	2,535
Bank service fees		1,500	-
Employment advertising		7,000	3,233
Office supplies		2,375	1,644
Computer supplies/equipment		19,760	16,069
Staff expenditures		18,135	17,590
Commissioner expenditures		6,095	2,368
Other		6,600	4,800
Parks watch program		450	195
Marketing/public relations services		23,000	10,666
Reimbursements		-	-
Total administrative services/supplies		130,473	84,862

(This schedule is continued on the following pages.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2021

	<b>Original and Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Administration (Continued)			
Utilities			
Electricity	\$ 15,800	\$ 13,484	
Gas	5,100	7,396	
Water and sewer	10,100	11,102	
Total utilities	31,000	31,982	
Buildings and grounds			
Refuse removal	1,500	1,019	
Recycling removal	780	660	
Total buildings and grounds	2,280	1,679	
Total administration	1,363,009	1,101,515	
Maintenance			
Salaries and wages	824,412	747,953	
Insurance/personnel benefits			
Health insurance	131,118	88,989	
Uniforms	8,050	7,008	
In-service training/continuing education	3,000	3,063	
Professional dues/memberships	658	678	
Total insurance/personnel benefits	142,826	99,738	
Administrative services/supplies			
Copy and duplication	1,415	1,343	
Telephone	10,760	8,848	
Office equipment	3,500	3,795	
Staff expenditures	1,000	1,047	
Total administrative services/supplies	16,675	15,033	
Utilities			
Electricity	30,000	24,962	
Gas	5,500	6,939	
Water and sewer	3,000	3,330	
Total utilities	38,500	35,231	
Buildings and grounds			
Building repairs and maintenance	37,350	31,794	
Facility equipment	36,275	28,873	
Landscaping/turf supplies	34,750	30,186	

(This schedule is continued on the following page.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2021

	<b>Original and Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Maintenance (Continued)			
Buildings and grounds (Continued)			
Athletic field maintenance	\$ 19,800	\$ 16,463	16,463
Maintenance tools and equipment	10,000	10,505	10,505
Safety supplies	9,140	6,912	6,912
Refuse removal	19,800	11,369	11,369
Recycling removal	5,400	4,865	4,865
Other	78,725	56,651	56,651
Total buildings and grounds	251,240	197,618	197,618
Operating equipment			
Maintenance	35,650	38,704	38,704
Gas and oil	16,000	15,622	15,622
Equipment rental	8,000	6,990	6,990
Total operating equipment	59,650	61,316	61,316
Vehicle operations			
Maintenance	28,500	23,657	23,657
Gas and oil	18,000	18,336	18,336
Licenses	1,425	40	40
Total vehicle operations	47,925	42,033	42,033
Total maintenance	1,381,228	1,198,922	1,198,922
Total general government	2,744,237	2,300,437	2,300,437
<b>CAPITAL OUTLAY</b>			
Paving and lighting projects	13,800	-	-
Vehicles	-	-	-
Building improvements	125,000	108,177	108,177
Park improvements	135,675	50,032	50,032
Operating equipment	-	-	-
Total capital outlay	274,475	158,209	158,209
<b>DEBT SERVICE</b>			
Principal retirement	-	5,380	5,380
Interest and fiscal charges	-	1,375	1,375
Total debt service	-	6,755	6,755
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,609,160</b>	<b>\$ 3,018,712</b>	<b>\$ 2,465,401</b>

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
RECREATION FUND

For the Year Ended December 31, 2021

	<u>Original</u> <u>Appropriations</u>	<u>Final</u> <u>Appropriations</u>	<u>Original and</u> <u>Final Budget</u>	<u>Actual</u>
<b>CULTURE AND RECREATION</b>				
Administration				
Salaries and wages			\$ 848,671	\$ 748,372
Insurance/personnel benefits				
Health insurance			153,237	126,729
Uniforms			5,630	2,193
Professional dues/memberships			3,329	2,630
In-service training/continuing education			18,270	5,164
Total insurance/personal benefits			180,466	136,716
Professional services				
Attorney fees			11,000	6,363
Computer services			61,605	31,295
Graphic design/website services			30,075	23,755
Total professional services			102,680	61,413
Administrative services/supplies				
Copy and duplication			9,350	1,018
Telephone			18,350	16,274
Printing			59,050	41,917
Postage			19,100	19,170
Office equipment			300	-
Office equipment repairs and maintenance			1,890	803
Credit card administration fees			50,000	35,746
Office supplies			2,350	1,444
Computer supplies/equipment			16,900	8,183
Staff expenditures			7,465	4,536
Marketing/public relations services			38,825	22,643
Reimbursements			-	(6,930)
Total administrative services/supplies			223,580	144,804
Utilities				
Electricity			47,500	46,688
Gas			14,000	12,973
Water and sewer			6,000	5,358
Total utilities			67,500	65,019

(This schedule is continued on the following page.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)  
RECREATION FUND

For the Year Ended December 31, 2021

	Original Appropriations	Final Appropriations	Original and Final Budget	Actual
<b>CULTURE AND RECREATION (Continued)</b>				
Administration (Continued)				
Buildings and grounds				
Refuse removal			\$ 1,500	\$ 1,557
Recycling removal			860	651
Total buildings and grounds			2,360	2,208
Total administration			1,425,257	1,158,532
Operations				
Recreation programs				
Salaries and wages			842,306	529,699
Supplies			128,200	65,551
Contractual			241,011	260,403
Concessions			15,000	25,024
Total operations			1,226,517	880,677
Maintenance				
Building repairs and maintenance			35,900	25,240
Landscaping/turf supplies			7,500	6,979
Safety supplies			1,800	4,016
Refuse removal			1,500	780
Pool chemicals			31,000	39,250
Building/grounds contractual			122,025	81,668
Facility equipment			42,600	24,060
Total maintenance			242,325	181,993
<b>DEBT SERVICE</b>				
Principal retirement			-	4,852
Interest and fiscal charges			-	1,240
Total debt service			-	6,092
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,416,906</b>	<b>\$ 2,641,906</b>	<b>\$ 2,894,099</b>	<b>\$ 2,227,294</b>

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

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

For the Year Ended December 31, 2021

	<b>Original and Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Property taxes		\$ 734,160	\$ 737,793
Investment income		2,800	-
		736,960	737,793
Total revenues		736,960	737,793
<b>EXPENDITURES</b>			
Debt service			
Interest and fiscal charges		14,787	4,142
		14,787	4,142
Total expenditures	\$ 807,573	14,787	4,142
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		722,173	733,651
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)		(719,370)	(730,015)
Total other financing sources (uses)		(719,370)	(730,015)
<b>NET CHANGE IN FUND BALANCE</b>		\$ 2,803	3,636
<b>FUND BALANCE, JANUARY 1</b>			84,379
<b>FUND BALANCE, DECEMBER 31</b>			\$ 88,015

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

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

For the Year Ended December 31, 2021

	<b>Original Appropriations</b>	<b>Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>				
Investment income			\$ 1,000	\$ 99
Miscellaneous			424,158	141,838
Total revenues			<u>425,158</u>	<u>141,937</u>
<b>EXPENDITURES</b>				
General government				
Administration			30,000	11,953
Capital outlay			1,567,050	2,408,348
Debt service				
Interest and fiscal charges			11,000	11,000
Total expenditures	<u>\$ 1,768,855</u>	<u>\$ 2,543,855</u>	1,608,050	2,431,301
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			<u>(1,182,892)</u>	<u>(2,289,364)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in			1,182,892	1,204,537
Total other financing sources (uses)			<u>1,182,892</u>	<u>1,204,537</u>
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	(1,084,827)
FUND BALANCE, JANUARY 1				<u>2,128,027</u>
<b>FUND BALANCE, DECEMBER 31</b>				<u><u>\$ 1,043,200</u></u>

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND**

For the Year Ended December 31, 2021

	<b>Original Appropriations</b>	<b>Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT</b>				
Administration				
Professional services				
Engineering/design services			\$ 21,750	\$ -
Legal fees			8,250	11,953
			30,000	11,953
Total professional services			30,000	11,953
Total administration			30,000	11,953
Total general government			30,000	11,953
<b>CAPITAL OUTLAY</b>				
Engineering/design services			101,700	142,269
Land acquisition			-	907,667
Parks/playgrounds			1,465,350	1,358,412
			1,567,050	2,408,348
Total capital outlay			1,567,050	2,408,348
<b>DEBT SERVICE</b>				
Interest and fiscal charges			11,000	11,000
			11,000	11,000
Total debt service			11,000	11,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,768,855</b>	<b>\$ 2,543,855</b>	<b>\$ 1,608,050</b>	<b>\$ 2,431,301</b>

(See independent auditor's report.)

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

Museum Fund - to account for the revenues restricted for the operations of the District's museum and related exhibits.

Special Recreation Fund - to account for the revenues restricted for the expenditures related to the District's membership in Fox Valley Special Recreation Association, in order to provide recreational programs for disabled individuals.

Liability Insurance Fund - to account for revenues restricted for the payment of liability insurance expenditures.

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2021

	Museum	Special Recreation	Liability Insurance	Total
<b>ASSETS</b>				
Cash and investments	\$ 328,864	\$ 668,360	\$ 212,089	\$ 1,209,313
Receivables - net of allowances				
Taxes	265,807	451,247	210,947	928,001
Prepays	495	57,641	-	58,136
<b>TOTAL ASSETS</b>	<b>\$ 595,166</b>	<b>\$ 1,177,248</b>	<b>\$ 423,036</b>	<b>\$ 2,195,450</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 70	\$ 712	\$ 33,312	\$ 34,094
Unearned revenue	70	-	-	70
Accrued payroll	5,475	847	-	6,322
Total liabilities	5,615	1,559	33,312	40,486
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes	265,807	451,247	210,947	928,001
Total liabilities and deferred inflows of resources	271,422	452,806	244,259	968,487
<b>FUND BALANCES</b>				
Nonspendable				
Prepays	495	57,641	-	58,136
Restricted				
Museum	323,249	-	-	323,249
Special recreation	-	666,801	-	666,801
Liability insurance	-	-	178,777	178,777
Total fund balances	323,744	724,442	178,777	1,226,963
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 595,166</b>	<b>\$ 1,177,248</b>	<b>\$ 423,036</b>	<b>\$ 2,195,450</b>

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

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

For the Year Ended December 31, 2021

	<b>Museum</b>	<b>Special Recreation</b>	<b>Liability Insurance</b>	<b>Total</b>
<b>REVENUES</b>				
Taxes	\$ 258,465	\$ 438,470	\$ 205,116	\$ 902,051
Charges for services	6,695	-	-	6,695
Donations	1,859	-	-	1,859
Investment income	-	165	2	167
Miscellaneous	599	-	-	599
<b>Total revenues</b>	<b>267,618</b>	<b>438,635</b>	<b>205,118</b>	<b>911,371</b>
<b>EXPENDITURES</b>				
General government	186,833	-	144,537	331,370
Culture and recreation	5,914	250,111	-	256,025
Capital outlay	-	98,150	-	98,150
<b>Total expenditures</b>	<b>192,747</b>	<b>348,261</b>	<b>144,537</b>	<b>685,545</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>74,871</b>	<b>90,374</b>	<b>60,581</b>	<b>225,826</b>
<b>FUND BALANCES, JANUARY 1</b>	<b>248,873</b>	<b>634,068</b>	<b>118,196</b>	<b>1,001,137</b>
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 323,744</b>	<b>\$ 724,442</b>	<b>\$ 178,777</b>	<b>\$ 1,226,963</b>

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

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

For the Year Ended December 31, 2021

	<b>Original and Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Property taxes	\$	257,466	\$ 258,465
Charges for services		6,000	6,695
Donations		2,000	1,859
Investment income		2,000	-
Miscellaneous		250	599
		267,716	267,618
Total revenues		267,716	267,618
<b>EXPENDITURES</b>			
General government			
Administration		191,483	171,344
Maintenance		67,475	15,489
Culture and recreation			
Operations		8,500	5,914
		294,204	192,747
Total expenditures	\$	294,204	192,747
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 258</b>	<b>74,871</b>
<b>FUND BALANCE, JANUARY 1</b>			<b>248,873</b>
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 323,744</b>

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
MUSEUM FUND

For the Year Ended December 31, 2021

	<u>Original and Final Appropriations</u>	<u>Original and Final Budget</u>	<u>Actual</u>
<b>GENERAL GOVERNMENT</b>			
Administration			
Salaries and wages	\$ 137,420		\$ 132,437
Insurance/personnel benefits			
Health insurance	31,449		25,475
Uniforms	400		8
Professional dues/memberships	1,064		1,095
In-service training/continuing education	200		255
Mileage reimbursement	100		-
Total insurance/personnel benefits	33,213		26,833
Professional services			
Legal notices	150		-
Attorney	2,000		215.00
Computer help desk	900		83
Total professional services	3,050		298
Administrative services/supplies			
Subscriptions	-		-
Telephone	3,800		5,245
Printing	250		46.61
Postage	150		89.42
Office supplies	400		109
Office equipment	500		-
Computer supplies	650		85
Staff expenditures	1,950		432
Marketing/public relations services	4,650		671
Total administrative services/supplies	12,350		6,678
Utilities			
Electricity	3,500		2,530
Gas	1,500		1,973
Water and sewer	450		595
Total utilities	5,450		5,098
Total administration	191,483		171,344

(This schedule is continued on the following page.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)  
MUSEUM FUND

For the Year Ended December 31, 2021

	<b>Original and Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Maintenance			
Building repairs and maintenance	\$ 47,300	\$ 4,209	
Landscaping/turf supplies	1,950	256	
Safety supplies	75	-	
Other	18,150	11,024	
Total maintenance	67,475	15,489	
Total general government	258,958	186,833	
<b>CULTURE AND RECREATION</b>			
Operations			
Museum programs			
Program supplies	8,500	5,914	
<b>TOTAL EXPENDITURES</b>	<b>\$ 294,204</b>	<b>\$ 267,458</b>	<b>\$ 192,747</b>

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

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

For the Year Ended December 31, 2021

	<b>Original and Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes		\$ 433,536	\$ 438,470
Investment income		2,800	165
Total revenues		436,336	438,635
<b>EXPENDITURES</b>			
Culture and recreation			
Salaries and wages		21,569	22,181
Insurance/personnel benefits		2,464	2,465
Professional services		12,000	9,118
Contributions to Fox Valley Special Recreation		187,923	197,147
Park and playground improvements		32,500	19,200
Miscellaneous		5,400	-
Capital outlay			
Park and playground improvements		98,150	98,150
Total expenditures	\$ 396,007	360,006	348,261
NET CHANGE IN FUND BALANCE		\$ 76,330	90,374
FUND BALANCE, JANUARY 1			634,068
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 724,442</b>

(See independent auditor's report.)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

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

For the Year Ended December 31, 2021

	<b>Original and Final Appropriations</b>	<b>Original and Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$	204,325	\$ 205,116
Investment income		500	2
Miscellaneous		1,500	-
		206,325	205,118
Total revenues		206,325	205,118
<b>EXPENDITURES</b>			
General government			
Salaries and wages		22,993	9,662
Insurance/personnel benefits		152,944	131,151
Administrative services/supplies		9,200	3,724
		185,137	144,537
Total expenditures	\$	203,651	144,537
<b>NET CHANGE IN FUND BALANCE</b>		\$ 21,188	60,581
<b>FUND BALANCE, JANUARY 1</b>			118,196
<b>FUND BALANCE, DECEMBER 31</b>			\$ 178,777

(See independent auditor's report.)

## STATISTICAL SECTION

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

<u>Contents</u>	<u>Page(s)</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the District's financial performance and well-being have been changed over time.	58-65
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	66-69
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	70-74
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	75-76
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	77-79

*Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.*

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

NET POSITION BY COMPONENT

Last Ten Fiscal Years

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<b>Fiscal Year</b>	<b>2013</b>	<b>2014</b>	<b>2014*</b>	<b>2015</b>
<b>GOVERNMENTAL ACTIVITIES</b>				
Net investment in capital assets	\$ 22,535,871	\$ 23,453,849	\$ 25,914,622	\$ 27,239,295
Restricted	1,279,789	1,122,925	1,141,015	980,509
Unrestricted	2,203,966	2,357,615	2,746,273	2,568,150
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 26,019,626</b>	<b>\$ 26,934,389</b>	<b>\$ 29,801,910</b>	<b>\$ 30,787,954</b>

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

Data Source

Audited Financial Statements

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<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 28,094,026	\$ 28,397,774	\$ 29,718,621	\$ 31,217,323	\$ 31,832,950	\$ 33,400,641
1,130,256	2,453,956	2,065,927	2,131,719	2,303,776	2,597,686
2,864,879	4,074,686	4,337,303	3,874,971	4,623,147	4,686,959
<b>\$ 32,089,161</b>	<b>\$ 34,926,416</b>	<b>\$ 36,121,851</b>	<b>\$ 37,224,013</b>	<b>\$ 38,759,873</b>	<b>\$ 40,685,286</b>

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**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2013	2014	2014*	2015
<b>EXPENSES</b>				
Governmental activities				
General government	\$ 2,697,897	\$ 2,904,752	\$ 2,125,835	\$ 3,136,555
Culture and recreation	2,952,527	3,096,744	2,298,597	3,349,274
Interest	108,908	83,513	69,389	31,930
<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENSES</b>	<b>\$ 5,759,332</b>	<b>\$ 6,085,009</b>	<b>\$ 4,493,821</b>	<b>\$ 6,517,759</b>
<b>PROGRAM REVENUES</b>				
Governmental activities				
Charges for services				
Culture and recreation	\$ 2,227,870	\$ 2,179,443	\$ 1,605,744	\$ 2,315,667
Operating grants and contributions	1,200	3,724	126,997	11,224
Capital grants and contributions	63,790	92,492	506,789	-
<b>TOTAL GOVERNMENTAL ACTIVITIES PROGRAM REVENUES</b>	<b>\$ 2,292,860</b>	<b>\$ 2,275,659</b>	<b>\$ 2,239,530</b>	<b>\$ 2,326,891</b>
<b>NET (EXPENSE) REVENUE</b>				
Governmental activities	\$ (3,466,472)	\$ (3,809,350)	\$ (2,254,291)	\$ (4,190,868)
<b>TOTAL GOVERNMENTAL ACTIVITIES NET (EXPENSE) REVENUE</b>	<b>\$ (3,466,472)</b>	<b>\$ (3,809,350)</b>	<b>\$ (2,254,291)</b>	<b>\$ (4,190,868)</b>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>				
Governmental activities				
Taxes				
Property	\$ 4,895,598	\$ 4,898,840	\$ 5,123,760	\$ 5,251,200
Intergovernmental-unrestricted				
Personal property replacement	40,718	46,599	25,331	48,424
Investment income	12,664	7,314	(90,820)	23,996
Miscellaneous	69,391	65,864	63,541	84,099
<b>TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION</b>	<b>\$ 5,018,371</b>	<b>\$ 5,018,617</b>	<b>\$ 5,121,812</b>	<b>\$ 5,407,719</b>
<b>TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION</b>	<b>\$ 1,551,899</b>	<b>\$ 1,209,267</b>	<b>\$ 2,867,521</b>	<b>\$ 1,216,851</b>

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

Data Source

Audited Financial Statements

	2016	2017	2018	2019	2020	2021
\$	3,591,062	\$ 3,545,881	\$ 3,363,462	\$ 3,151,121	\$ 1,789,031	\$ 1,613,816
	3,249,711	3,308,038	3,673,155	4,361,269	3,765,844	4,199,027
	34,073	34,757	21,848	31,173	31,099	17,757
\$	6,874,846	\$ 6,888,676	\$ 7,058,465	\$ 7,543,563	\$ 5,585,974	\$ 5,830,600
\$	2,484,852	\$ 2,387,291	\$ 2,535,286	\$ 2,651,908	\$ 660,311	\$ 1,455,359
	173,793	3,086	1,594	2,716	29,915	1,859
	-	1,684,998	34,000	13,377	-	-
\$	2,658,645	\$ 4,075,375	\$ 2,570,880	\$ 2,668,001	\$ 690,226	\$ 1,457,218
\$	(4,216,201)	\$ (2,813,301)	\$ (4,487,585)	\$ (4,875,562)	\$ (4,895,748)	\$ (4,373,382)
\$	(4,216,201)	\$ (2,813,301)	\$ (4,487,585)	\$ (4,875,562)	\$ (4,895,748)	\$ (4,373,382)
\$	5,378,650	\$ 5,431,504	\$ 5,585,815	\$ 5,722,062	\$ 5,854,230	\$ 6,010,387
	42,908	45,312	41,193	51,214	45,773	80,356
	20,994	35,870	63,980	89,102	36,927	3,081
	74,856	137,870	84,203	115,346	462,696	204,971
\$	5,517,408	\$ 5,650,556	\$ 5,775,191	\$ 5,977,724	\$ 6,399,626	\$ 6,298,795
\$	1,301,207	\$ 2,837,255	\$ 1,287,606	\$ 1,102,162	\$ 1,503,878	\$ 1,925,413
\$	1,301,207	\$ 2,837,255	\$ 1,287,606	\$ 1,102,162	\$ 1,503,878	\$ 1,925,413

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2013</b>	<b>2014</b>	<b>2014*</b>	<b>2015</b>
<b>GENERAL FUND</b>				
Nondisposable	\$ 1,703	\$ 2,302	\$ 14,900	\$ 14,418
Restricted	146,518	135,445	179,531	299,193
Unrestricted				
Unassigned	1,064,411	982,740	1,343,138	1,444,955
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,212,632</b>	<b>\$ 1,120,487</b>	<b>\$ 1,537,569</b>	<b>\$ 1,758,566</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>				
Nondisposable	\$ 23,671	\$ 193,832	\$ 64,685	\$ 70,372
Restricted	1,168,508	1,492,230	961,484	813,312
Assigned	1,156,905	1,242,010	1,383,433	1,540,989
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 2,349,084</b>	<b>\$ 2,928,072</b>	<b>\$ 2,409,602</b>	<b>\$ 2,424,673</b>

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

Data Source

Audited Financial Statements

<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 12,715	\$ 15,287	\$ 14,647	\$ 14,647	\$ 18,732	\$ 15,019
148,554	158,745	185,019	199,222	234,745	299,193
1,801,485	2,159,925	2,452,430	2,250,665	2,452,148	2,976,660
<b>\$ 1,962,754</b>	<b>\$ 2,333,957</b>	<b>\$ 2,652,096</b>	<b>\$ 2,464,534</b>	<b>\$ 2,705,625</b>	<b>\$ 3,290,872</b>
\$ 72,122	\$ 78,603	\$ 77,348	\$ 79,246	\$ 81,437	\$ 77,339
626,572	1,623,851	1,709,548	1,876,297	2,011,241	2,240,357
2,088,070	2,662,523	2,698,911	2,700,412	3,086,721	2,218,786
<b>\$ 2,786,764</b>	<b>\$ 4,364,977</b>	<b>\$ 4,485,807</b>	<b>\$ 4,655,955</b>	<b>\$ 5,179,399</b>	<b>\$ 4,536,482</b>

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2014*	2015
<b>REVENUES</b>				
Taxes	\$ 4,936,316	\$ 4,945,439	\$ 5,149,091	\$ 5,299,624
Intergovernmental	-	-	27,096	1,000
Charges for services	2,127,732	2,117,880	1,549,241	2,231,721
Donations	64,990	3,724	99,901	10,224
Rental income	100,138	61,563	56,503	83,946
Investment income	12,664	7,314	(90,820)	23,996
Miscellaneous	69,391	65,863	63,541	84,099
Total revenues	7,311,231	7,201,783	6,854,553	7,734,610
<b>EXPENDITURES</b>				
General government	2,222,791	2,414,611	1,720,551	2,473,532
Culture and recreation	2,789,927	2,941,694	2,167,645	3,067,001
Capital outlay	953,703	881,005	1,113,833	378,660
Debt service				
Principal retirement	1,480,000	1,681,466	1,841,775	1,638,261
Interest and fiscal charges	147,041	129,433	112,137	73,084
Total expenditures	7,593,462	8,048,209	6,955,941	7,630,538
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(282,231)	(846,426)	(101,388)	104,072
<b>OTHER FINANCING SOURCES (USES)</b>				
Bonds issued, at par	500,000	1,200,000	-	-
Premium on debt issuance	-	34,194	-	-
Payments to escrow agent	-	-	-	-
Proceeds from capital lease	-	99,125	-	-
Proceeds from disposal of capital assets	-	-	-	-
Transfers in	-	35,000	46,835	-
Transfers (out)	-	(35,000)	(46,835)	-
Total other financing sources (uses)	500,000	1,333,319	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 217,769</b>	<b>\$ 486,893</b>	<b>\$ (101,388)</b>	<b>\$ 104,072</b>
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>	<b>24.50%</b>	<b>25.27%</b>	<b>32.94%</b>	<b>23.39%</b>

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

Data Source

Audited Financial Statements

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$	5,421,558	\$ 5,476,816	\$ 5,627,009	\$ 5,773,276	\$ 5,877,115	\$ 6,010,387
	-	1,000	-	-	52,439	80,356
	2,368,109	2,288,159	2,441,755	2,565,875	625,456	1,371,873
	173,793	1,015,724	535,593	187,453	364	1,859
	116,743	99,132	93,531	86,033	34,855	83,486
	20,994	35,870	63,980	89,102	36,928	3,081
	74,856	115,679	84,203	115,346	462,696	204,971
	8,176,053	9,032,380	8,846,071	8,817,085	7,089,853	7,756,013
	2,624,297	2,699,353	2,783,006	2,859,370	2,602,139	2,643,760
	3,166,118	3,102,183	3,215,233	3,385,607	1,961,981	2,477,227
	1,301,902	925,494	2,380,048	2,550,430	1,753,080	2,664,707
	1,009,275	390,766	6,967	7,919	9,001	10,232
	41,456	35,257	21,848	31,173	31,099	17,757
	8,143,048	7,153,053	8,407,102	8,834,499	6,357,300	7,813,683
	33,005	1,879,327	438,969	(17,414)	732,553	(57,670)
	665,270	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	47,898	-	-	-	-
	-	22,191	-	-	-	-
	403,000	1,055,174	1,428,865	1,938,880	1,707,025	1,204,537
	(403,000)	(1,055,174)	(1,428,865)	(1,938,880)	(1,707,025)	(1,204,537)
	665,270	70,089	-	-	-	-
\$	698,275	\$ 1,949,416	\$ 438,969	\$ (17,414)	\$ 732,553	\$ (57,670)
	15.16%	6.64%	0.46%	0.60%	0.84%	0.53%

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

<b>Levy Year</b>	<b>Residential Property</b>	<b>Farm</b>	<b>Commercial Property</b>	<b>Industrial Property</b>	<b>State Railroad</b>	<b>Total Equalized Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Estimated Actual Taxable Value</b>
2012	\$ 786,222,513	\$ 6,906,292	\$ 94,103,717	\$ 88,614,389	\$ 465,811	\$ 976,312,722	\$ 0.5092	\$ 2,928,938,166	33.33%
2013	757,788,434	6,862,775	90,017,673	84,459,593	507,229	939,635,704	0.5527	2,818,907,112	33.33%
2014	742,794,563	6,618,397	88,158,267	84,814,221	514,106	922,899,554	0.5766	2,768,698,662	33.33%
2015	767,013,107	6,695,883	85,465,938	84,019,454	537,550	943,731,932	0.5707	2,831,195,796	33.33%
2016	792,809,852	6,631,455	90,214,748	93,041,106	609,819	983,306,980	0.5540	2,949,920,940	33.33%
2017	820,027,659	6,700,306	88,272,262	89,341,898	679,030	1,005,021,155	0.5560	3,015,063,465	33.33%
2018	843,168,162	6,978,899	88,705,319	90,082,431	729,612	1,029,664,423	0.5564	3,088,993,269	33.33%
2019	868,962,940	7,578,061	90,332,767	91,751,629	845,915	1,059,471,312	0.5527	3,178,413,936	33.33%
2020	906,404,267	7,768,946	92,281,894	94,200,123	1,022,029	1,101,677,259	0.5483	3,305,031,777	33.33%
2021	933,248,315	7,768,030	92,248,981	93,632,728	1,219,417	1,128,117,471	0.5501	3,384,352,413	33.33%

Note: Property in the District is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Office of the County Clerk

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

PRINCIPAL PROPERTY TAXPAYERS BY EQUALIZED ASSESSED VALUATION

Current Year and Nine Years Ago

2021 (2020 EAV)				2012 (2011 EAV)			
Taxpayer	Total Equalized Assessed Value	Rank	Percentage of Total EAV	Taxpayer	Total Equalized Assessed Value	Rank	Percentage of Total EAV
Kirkland Crossing, LLC	\$ 11,530,974	1	1.15%	Walmart Real Estate Business Trust	\$ 8,033,196	1	0.75%
Colony Capital Inc.	8,944,270	2	0.89%	Partylite Worldwide	5,991,865	2	0.56%
Aldi, Inc.	7,417,572	3	0.74%	Liberty Illinois LP	5,747,133	3	0.54%
Kirk Road, LLC	6,879,017	4	0.68%	Aldi, Inc.	5,234,428	4	0.49%
Wal-Mart Real Estate Business Trust	4,874,289	5	0.48%	Menard Inc.	4,446,817	5	0.42%
Batavia Apartments, Inc.	4,301,236	6	0.43%	Batavia Acquisition Corporation	4,410,917	6	0.41%
Lorlyn of Batavia, LLC	4,260,000	7	0.42%	Reserve at Kirkland Crossing	4,231,106	7	0.40%
Exeter Property Group	4,147,824	8	0.41%	Space Center Tysons Inc.	3,922,188	8	0.37%
Kingland, LLC	3,857,279	9	0.38%	Reserve at Kirkland Crossing-Amli	3,713,975	9	0.35%
Menard Inc	3,758,997	10	0.37%	Rreef America Reit	3,043,940	10	0.28%
<b>TOTAL TOP 10</b>	<u>\$ 59,971,458</u>		<u>5.95%</u>	<b>TOTAL TOP 10</b>	<u>\$ 48,775,565</u>		<u>4.57%</u>
<b>TOTAL EAV</b>	<u>\$ 1,005,021,155</u>			<b>TOTAL EAV</b>	<u>\$ 1,070,920,402</u>		

Data Source

Kane County

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

<b>Function/Program</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>DIRECT RATES</b>										
General	0.2822	0.2988	0.3126	0.3066	0.2974	0.2974	0.2520	0.2503	0.2484	0.2483
Bonds and interest	0.0528	0.0686	0.0684	0.0718	0.0694	0.0693	0.0691	0.0684	0.0673	0.0666
Audit	0.0021	0.0022	0.0022	0.0022	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021
Liability insurance	0.0115	0.0120	0.0138	0.0135	0.0131	0.0142	0.0190	0.0189	0.0187	0.0187
Museum	0.0227	0.0236	0.0240	0.0246	0.0238	0.0239	0.0239	0.0238	0.0236	0.0236
Recreation	0.0632	0.0655	0.0666	0.0653	0.0634	0.0636	0.1093	0.1086	0.1078	0.1077
IMRF	0.0227	0.0252	0.0256	0.0251	0.0243	0.0244	0.0196	0.0195	0.0194	0.0194
Social Security	0.0180	0.0202	0.0206	0.0202	0.0196	0.0197	0.0197	0.0195	0.0194	0.0194
Special recreation	0.0314	0.0339	0.0400	0.0397	0.0393	0.0398	0.0400	0.0400	0.0400	0.0400
Paving and lighting	0.0026	0.0027	0.0028	0.0017	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016
Revenue Recapture	-	-	-	-	-	-	-	-	-	0.0027
<b>Total direct rates</b>	<b>0.5092</b>	<b>0.5527</b>	<b>0.5766</b>	<b>0.5707</b>	<b>0.5540</b>	<b>0.5560</b>	<b>0.5564</b>	<b>0.5527</b>	<b>0.5483</b>	<b>0.5501</b>
<b>OVERLAPPING RATES</b>										
Kane County	0.4336	0.4623	0.4683	0.4479	0.4201	0.4025	0.3877	0.3739	0.3618	0.3522
Kane County Forest Preserve	0.2710	0.3038	0.3126	0.2944	0.2253	0.1658	0.1607	0.1549	0.1477	0.1435
City of Batavia	0.6958	0.7319	0.7153	0.6955	0.6970	0.7428	0.7336	0.7390	0.7370	0.7390
Batavia Township	0.0961	0.1002	0.1024	0.0988	0.0952	0.0950	0.0950	0.0934	0.0925	0.0927
Batavia Township Road District	0.0473	0.0493	0.0513	0.0495	0.0475	0.0476	0.0464	0.0458	0.0446	0.0444
Batavia Library District	0.3530	0.3761	0.3926	0.3854	0.3689	0.3701	0.4401	0.4387	0.4361	0.4385
Batavia Library 1998 Bond District	0.0026	0.0754	0.0769	0.0764	0.0727	0.0704	-	-	-	-
Batavia Library 1999 Bond District	0.0488	-	-	-	-	-	-	-	-	-
School District #101	6.0859	6.3725	6.5705	6.4042	6.1728	6.1198	6.0613	6.0825	6.0286	6.0333
Community College District #516	0.5311	0.5807	0.5954	0.5875	0.5607	0.5534	0.5414	0.5377	0.4286	0.4710
<b>TOTAL DIRECT AND OVERLAPPING RATES</b>	<b>9.0744</b>	<b>9.6049</b>	<b>9.8619</b>	<b>9.6102</b>	<b>9.2142</b>	<b>9.1234</b>	<b>9.0226</b>	<b>9.0186</b>	<b>8.8252</b>	<b>8.8647</b>

Data Source

Kane County Clerk's Office

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collected in Subsequent Years	Total Tax Collections	Percentage of Levy Collected
		Amount	Percentage of Levy			
2011	\$ 4,912,130	N/A	N/A	N/A	\$ 4,896,563	99.68%
2012	4,905,811	N/A	N/A	N/A	4,898,899	99.86%
2013	5,134,541	N/A	N/A	N/A	4,657,025	90.70%
2014	5,258,906	N/A	N/A	N/A	5,251,200	99.85%
2015	5,385,991	N/A	N/A	N/A	5,378,650	99.86%
2016	5,447,708	N/A	N/A	N/A	5,431,504	99.70%
2017	5,626,690	N/A	N/A	N/A	5,585,815	99.27%
2018	5,729,269	N/A	N/A	N/A	5,722,062	99.87%
2019	5,855,730	N/A	N/A	N/A	5,854,230	99.97%
2020	6,040,563	N/A	N/A	N/A	6,010,387	99.50%
2021	6,205,864	N/A	N/A	N/A	-	0.00%

N/A - Information not available.

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

Note: The 2020 tax levy will be collected in the year ending December 31, 2021.

Data Source

Office of the County Clerk

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

**RATIOS OF OUTSTANDING DEBT BY TYPE**

Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Alternate Revenue Source Bonds	Capital Leases			
2013	\$ 500,000	\$ 4,095,000	\$ -	\$ 4,595,000	0.61%	\$ 176.23
2014	1,229,958	2,925,000	87,659	4,242,617	0.42%	160.74
2014*	617,602	1,695,000	75,884	2,388,486	0.23%	90.49
2015	-	675,000	57,623	732,623	0.07%	27.73
2016	-	350,000	38,618	388,618	0.04%	14.67
2017	-	-	45,750	45,750	0.00%	1.73
2018	-	-	38,783	38,783	0.00%	1.46
2019	-	-	30,864	30,864	0.00%	1.16
2020	-	-	21,863	21,863	0.00%	0.83
2021	-	-	11,631	11,631	0.00%	0.44

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

(1) See the Schedule of Demographic and Economic Information for personal income and population data.

Note: Details of the District's outstanding debt can be found in the notes to financial statements.

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less Amounts Available</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property (1)</b>	<b>Per Capita (2)</b>
2013	\$ 4,595,000	\$ -	\$ 4,595,000	0.47%	\$ 176.23
2014	4,125,000	39,746	4,085,254	0.43%	154.78
2014*	2,312,602	38,516	2,274,086	0.25%	86.16
2015	675,000	44,870	630,130	0.07%	23.85
2016	350,000	49,898	300,102	0.03%	11.33
2017	-	56,110	(56,110)	(0.01%)	(2.12)
2018	-	63,502	(63,502)	(0.01%)	(2.40)
2019	-	77,390	(77,390)	0.01%	(2.93)
2020	-	84,379	(84,379)	(0.01%)	(3.19)
2021	-	88,015	(88,015)	(0.01%)	(3.37)

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Information for population data.

Note: Details of the District's outstanding debt can be found in the notes to financial statements.

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

December 31, 2021

<b>Governmental Unit</b>	<b>Gross Debt</b>	<b>Percentage Debt Applicable to District (1)</b>	<b>District's Share of Debt</b>
<b>THE DISTRICT</b>	\$ 11,631	100.00%	\$ 11,631
<b>OVERLAPPING DEBT</b>			
Kane County	87,821,362	7.36%	6,463,652
Kane County Forest Preserve	126,906,697	7.36%	9,340,333
City of Batavia	10,521,142	79.53%	8,367,464
City of Aurora	142,130,000	1.96%	2,785,748
Village of North Aurora	4,631,843	9.78%	452,994
Batavia Public Library District	-	87.35%	-
Geneva Library District	19,325,000	2.04%	394,230
Sugar Grove Library District	2,300,000	0.05%	1,150
School District #101	37,837,298	76.15%	28,813,102
School District #129	124,805,530	3.45%	4,305,791
School District #302	63,610,517	1.07%	680,633
Community College #516	34,696,211	10.91%	3,785,357
<b>Total overlapping debt</b>	<b>654,585,600</b>		<b>65,390,454</b>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<b>\$ 654,597,231</b>		<b>\$ 65,402,085</b>

(1) Percentages are based on 2020 EAV, the most current available.

Data Source

Kane County Clerk

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2013	2014	2014*	2015
<b>EQUALIZED ASSESSED VALUATION</b>	\$ 976,312,722	\$ 939,635,704	\$ 922,899,554	\$ 943,731,932
Bonded Debt Limit 2.875% of assessed valuation	\$ 28,068,991	\$ 27,014,526	\$ 26,533,362	\$ 27,132,293
Amount of Debt Applicable to Limit	500,000	1,200,000	600,000	-
<b>LEGAL DEBT MARGIN</b>	\$ 27,568,991	\$ 25,814,526	\$ 25,933,362	\$ 27,132,293
Percentage of Legal Debt Margin to Bonded Debt Limit	98.22%	95.56%	97.74%	100.00%
Nonreferendum Legal Debt Limit 0.575% of assessed valuation	\$ 5,613,798	\$ 5,402,905	\$ 5,306,672	\$ 5,426,459
Amount of Debt Applicable to Limit	500,000	1,200,000	600,000	-
<b>LEGAL DEBT MARGIN</b>	\$ 5,113,798	\$ 4,202,905	\$ 4,706,672	\$ 5,426,459
Percentage of Legal Debt Margin to Bonded Debt Limit	91.09%	77.79%	88.69%	100.00%

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

Note: Under Illinois State Statutes general obligation "alternate revenue source" bonds are not regarded or included in any computation of indebtedness for the purposes of the overall 2.875% of EAV debt limit or the nonreferendum 0.575% of EAV limit so long as the debt service levy for the bonds is abated annually and not extended. The District has abated each of the levies associated with the bonds since their issuance.

<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 983,306,980	\$ 1,005,021,155	\$ 1,029,664,423	\$ 1,059,471,312	\$ 1,101,677,259	\$ 1,129,197,117
\$ 28,270,076	\$ 28,894,358	\$ 29,602,852	\$ 30,459,800	\$ 31,673,221	\$ 32,464,417
-	-	-	-	-	-
\$ 28,270,076	\$ 28,894,358	\$ 29,602,852	\$ 30,459,800	\$ 31,673,221	\$ 32,464,417
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
\$ 5,654,015	\$ 5,778,872	\$ 5,920,570	\$ 6,091,960	\$ 6,334,644	\$ 6,492,883
-	-	-	-	-	-
\$ 5,654,015	\$ 5,778,872	\$ 5,920,570	\$ 6,091,960	\$ 6,334,644	\$ 6,492,883
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Calendar Years

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<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>
2013	26,074	\$ 751,478,000	\$ 28,821	8.70%
2014	26,394	1,017,884,000	38,565	8.70%
2014*	26,394	1,017,884,000	38,565	8.70%
2015	26,424	1,044,831,000	39,541	6.10%
2016	26,495	1,101,476,000	41,573	5.00%
2017	26,413	1,112,251,000	42,110	3.50%
2018	26,499	1,202,922,000	45,395	4.40%
2019	26,499	1,202,922,000	45,395	4.40%
2020	26,420	1,231,066,320	46,596	4.40%
2021	26,098	1,204,005,132	46,134	4.50%

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

Data Source

Illinois Department of Employment Security (IDES)

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

2021 (a)				2012 (b)			
Employer	Rank	Approximate No. of Employees	% of Total City Population	Employer	Rank	Approximate No. of Employees	% of Total City Population
Fermi/US Dept Energy	1	4,000	29.41%	Fermi/US Dept Energy	1	1,800	12.35%
Suncast Corporation	2	800	5.88%	Suncast Corporation	2	800	5.49%
Batavia School District 101	3	700	5.15%	Batavia School District 101	3	636	4.36%
Aldi, Inc	4	500	3.68%	Aldi, Inc	6	200	1.37%
Agco Corporation	5	365	2.68%	Agco Corporation	4	365	2.50%
Fox Valley Containers LLC	6	300	2.21%	Fox Valley Containers LLC			
MSI Express Inc (Power Packaging)	7	300	2.21%	MSI Express Inc (Power Packaging)	8	300	2.06%
VRW International	8	225	1.65%	VRW International	5	225	1.54%
DS Containers, Inc	9	225	1.65%	DS Containers, Inc			
Batavia Container	10	180	1.32%	Batavia Container			
Carlisle Food Service				Carlisle Food Service	9	190	1.30%
Sealy Mattress Company					10	160	1.10%
Waste Management				Waste Management	7	200	1.37%
		<u>7,595</u>	<u>55.84%</u>			<u>4,876</u>	<u>33.44%</u>

Data Sources

(a) The Illinois Manufacturers Directory and the Illinois Service Directory.

(b) The Illinois Manufacturers Directory and the Illinois Service Directory.

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

PARK DISTRICT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

<b>Function/Program</b>	<b>2013</b>	<b>2014</b>	<b>2014*</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020**</b>	<b>2021</b>
<b>GENERAL GOVERNMENT</b>										
Full-time	17	24	23	23	25	26	26	26	33	33
Part-time	7	11	11	11	13	10	15	15	0	5
Seasonal	12	11	21	14	14	13	14	14	0	8
Total general government	36	46	55	48	52	49	55	55	33	46
<b>CULTURE AND RECREATION</b>										
Full-time	13	7	7	6	6	6	9	12	12	12
Part-time	95	92	81	98	115	95	80	77	20	62
Seasonal	130	205	160	160	161	164	215	205	104	69
Total culture and recreation	238	304	248	264	282	265	304	294	136	143
<b>TOTAL</b>	274	350	303	312	334	314	359	349	169	189

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

\*\* Employee count decreased significantly due to COVID-19 Pandemic

Data Source

District payroll records

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

OPERATING INDICATORS

Last Ten Fiscal Years

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<b>Function/Program</b>	<b>2013</b>	<b>2014</b>	<b>2014*</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020**</b>	<b>2021</b>
<b>CULTURE AND RECREATION</b>										
Quarry admissions	45,630	28,835	34,572	34,572	31,461	28,019	24,018	39,956	-	25,333
Museum visitors	3,479	3,244	2,915	2,600	3,266	3,622	4,001	3,195	N/A	2,414
Museum tours	N/A	N/A	N/A	N/A	N/A	633	554	465	-	740
Recreation program participation	16,619	17,704	13,613	14,736	15,740	16,444	14,933	16,209	7,677	8,863

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

\*\* The Quarry and Museum were closed for the year due to COVID-19 Pandemic

N/A - Not Available

Data Source

District records

**BATAVIA PARK DISTRICT  
BATAVIA, ILLINOIS**

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2013	2014	2014*	2015	2016	2017	2018	2019	2020	2021
<b>CULTURE AND RECREATION</b>										
Total acreage	348	352	352	352	352	352	352	352	352	352
Number of parks	40	38	38	38	38	38	38	38	38	38
Number of playgrounds	28	28	28	28	28	28	28	29	29	29
Number of outdoor swimming facilities	1	1	1	1	1	1	1	1	1	1
Number of outdoor ice skating rinks	1	1	1	1	1	1	1	1	1	1
Number of recreation centers	2	2	2	2	2	2	2	2	2	2
Number of football fields	1	1	1	1	1	1	1	1	1	1
Number of ball diamonds	9	9	9	9	9	9	9	9	9	9
Number of soccer fields	4	4	4	4	4	4	4	4	4	4
Number of tennis courts	10	10	10	10	10	10	10	10	10	10
Number of picnic areas	32	32	32	32	32	32	32	32	32	32
Number of indoor basketball courts	2	2	2	2	2	2	2	2	2	2
Number of outdoor basketball courts	14	14	13	13	13	13	13	13	13	13
Number of jogging and bike trails	15	15	15	15	15	15	15	15	15	15
Number of sand volleyball courts	2	2	2	2	2	2	2	2	2	2
Number of dog parks	1	1	1	1	1	1	1	1	1	1
Number of skate parks	2	2	2	2	2	2	2	2	2	2
Number of batting cage facilities	2	2	2	2	2	2	2	2	2	2

\*The District changed its fiscal year end from April 30 to December 31 effective December 31, 2014.

Data Sources

District's capital asset records; various District departments and the District engineer's records.