

Monthly Meeting Agenda

The monthly meeting of the Ridgeville Park District Board of Commissioners will take place on Thursday, April 11, 2024 at 7:00pm at the Ridgeville Park Community House (908 Seward St.). Meeting agendas and digital packets will be made available at www.ridgeville.org/governance prior to the meeting.

- I. Call Meeting to Order 7:00pm
- II. Roll Call
- III. Citizen Comments
- I. Approval of Minutes
 - a. March 14, 2024
- II. Approval of Bills
- III. Approval of Petty Cash Expenditures
- IV. Monthly Reports
 - a. Executive Director (Rodas)
 - i. Program Director (Sallee)
 - b. Treasurer (Gibbs)
 - c. REDI Report (Rodas)
- V. Old Business
- VI. New Business
 - a. Audit 2024 contract (Rodas)
- VII. Call of the Commissioners
- VIII. Citizen Comments
- IX. Executive Session
 - a. Personnel Review (Rodas)
- X. Adjournment

DRAFT

The monthly meeting of the Ridgeville Park District Board of Commissioners took place on Thursday, March 14, 2024 at 7:00 pm at the Ridgeville Park Community House (908 Seward St, Evanston, Illinois). Meeting agendas and digital packets were made available at www.ridgeville.org/governance prior to the meeting.

Commissioners Present: Amanda DePalma, Shawn Jones, Matthew Mitchell (President),
Michael (Mick) Morel (Vice President)

Commissioners Absent: Diana Anton

Also Present: Gerald Gibbs (Treasurer), Julie Larson (Minute Taker), Marlon Rodas (Director
of Parks and Recreation), Natalie Sallee (Program Director)

Citizens: none

President Matthew Mitchell called the meeting to order at 7:00 pm.

Roll Call

Diana Anton: absent

Amanda DePalma: present

Shawn Jones: present

Matthew Mitchell: present

Mick Morel: present

Citizen Comment Part 1:

There were no comments at this time.

Approval of Minutes:

Motion #1: Mick Morel moved to approve the minutes from the February 8, 2024 Board meeting. Shawn Jones seconded the motion. All were in favor. The motion passed unanimously.

Approval of Bills:

Nicole Aleman prepared and shared with Commissioners prior to the meeting: "Ridgeville Park District- General Account Bills Summary March 14, 2024" and "Ridgeville Park District- General Account Bills Detailed Report May 14, 2024." Marlon Rodas noted, among other items: *Ascension Employment* temp agency for our current Office Manager (Nicole Aleman) who we are feeling confident in hiring permanently in the coming days. Ascension is offering the opportunity to hire after 45 days instead of the typical 90 days. RPD pays 1.5x salary to Ascension, so hiring Aleman sooner is desirable and she seems to be handling the job very well. Other expenditures included *IAPD* for yearly dues and Rodas' conference fee, and *Russo* for aerator.

Motion #2: Mick Morel moved to approve payment of March 2024 bills in the amount of \$33,592.52. Amanda DePalma seconded the motion. All were in favor. The motion passed unanimously.

Approval of Petty Cash Expenditures:

Nicole Aleman prepared and shared with Commissioners prior to the meeting: "Ridgeville Park District Petty Cash Report March 14, 2024" and "Ridgeville Park District Petty Cash Details March 14, 2024." Marlon Rodas noted, among other items: *Annuvia* for AED machines and batteries, *The Copy Room* for posters, and *Squarespace* for website.

Motion #3: Mick Morel moved to approve payment of March 2024 petty cash expenditures in the amount of \$1,400.24. Shawn Jones seconded the motion. All were in favor. The motion passed unanimously.

Monthly Report offered by Marlon Rodas, Executive Director of Parks and Recreation:

Rodas shared about a car fire in our RPD driveway recently. The fire department extinguished the fire quickly, and detectives looked at videos. It was determined that it was a stolen car and arson situation; no damage was made to RPD property. A water main leak occurred the same week. The City of Evanston checked everything and is repairing faulty equipment; there is no cost to RPD for these City repairs. Gibbs and Rodas are discussing the next budget year along with staff. We offered more programming in the past year and there are plans to continue and expand programming. The maintenance crew is busy with power washing, aerating, painting, and hanging spring banners. We hosted a successful Patties & Pints in the Park event last weekend.

Monthly Report offered by Natalie Sallee, Program Director:

- Summer Camp Staffing: Sallee attended the Mayor's Youth Summer Employment event and has secured summer staff, including returning staff and new folks. Laura Downey made a lot of connections for the Youth Grow Team and has staffed that program.
- Patties & Pints in the Park: Weather was iffy and the event was moved inside. Offerings included food from Firehouse Grill and beer from Temperance/Sketchbook/Double Clutch. The indoor event sold out at 58 tickets, and RPD covered its costs and made a profit.
- Garden2Table: Our instructor, Gwenne Godwin, passed away recently unexpectedly. RPD decided to let the class go for this summer; most participants will rent their beds and receive a partial refund for the class. The Elks Park Garden waitlist folks were given plots at the RPD garden, and Laura Downey will be the point person for the RPD garden. The RPD crew will also support with garden upkeep. We are talking about honoring Gwenne with a plaque.
- Studio 908 Spring Class Session: Spring classes begin this coming Sunday. The 9-week session will run through May 25 with a week off for spring break; we are offering 30+ classes.
- Spring Break Camp: Mar 25-29; we have a director + 4 counselors. It will be a smaller group to accommodate staffing.

- Mr. Bunny Visits: In lieu of the pre-pandemic Egg Hunt, we will be taking Mr. Bunny on the road this year to homes with gift baskets and photo opportunities. 10 slots are available for community members to sign up to receive a visit.

Monthly Report offered by Gerry Gibbs, Treasurer:

Gerry Gibbs noted that we have received the Levy and were notified by the County that we had an error in the Levy. We submitted a letter to remedy the situation. We are comfortably below budget. Gibbs also discussed the following documents:

1. "Ridgeville Park District (RPD) Treasurer's Board Meeting Report (prepared by Gerry Gibbs) February, 2024,"
2. "RIDGEVILLE PARK DISTRICT - APPROPRIATIONS LEDGER BY GROUPINGS as of 2/29/2024 for Fiscal Year Ending June 30, 2024,"
3. "RIDGEVILLE PARK DISTRICT Statement of Revenue and Appropriation Disbursements / Expenditures as of 2/29/2024 for Fiscal Year Ending June 30, 2024,"
4. "RIDGEVILLE PARK DISTRICT Balance Sheet as of 2/29/2024 for Fiscal Year Ending June 30, 2024,"
5. "RPD Treasury Fund: Reconciliation of Fund Balances to Cash and Investment Accounts Balances as of 2/29/2024 for Fiscal Year Ending June 30, 2024," and
6. "RPD Cash Account Reconciliation: Outstanding / Unresolved Items from 07/01/2023 to 2/29/2024."

Gibbs proposed the following motion:

Motion #4: Shawn Jones moved to amend the September 2023 General Bills report by \$.01 and reduce the previously approved IMRF entry for \$1,193.61 to \$1,193.60. Mick Morel seconded the motion. All were in favor. The motion passed unanimously.

REDI Report offered by Marlon Rodas, Executive Director:

Rodas and Aisha Bell Robinson created a short survey – 4 questions – regarding REDI committee community engagement. They hope to get it out later this month. Robinson will offer a 1-hour in-person equity training for commissioners which will cover DEI issues at park districts. The training will also be recorded to view online. Dates will be April 18 and 25 at 6 pm.

Old Business:

There was no Old Business to discuss at this time.

New Business:

There was no New Business to discuss at this time.

Call of the Commissioners:

- Anton: absent
- DePalma: passed
- Jones: The Pints in the Park event was great; Jones commended the RPD staff for moving it inside. Everyone seemed to really enjoy it and would come back for the next one.
- Mitchell: passed

- Morel: passed

Citizen Comment Part 2:

There were no comments at this time.

Marlon Rodas noted that the Executive Session planned for tonight for the purpose of discussing an employee review will be postponed until a future meeting.

Adjournment:

Motion #5: Matthew Mitchell moved to adjourn the meeting. Shawn Jones seconded the motion. All were in favor. The meeting was adjourned at 7:25 pm.

Respectfully submitted,
Julie Larson, Minute Taker

04/11/24

Ridgeville Park District - General Account

Bills Summary

April 11, 2024

	<u>TOTAL</u>
Adler, Julie	-48.00
ADP (Payroll Taxes)	59.56
Albrecht, Tom	-40.00
Ascension Employment	-1,587.20
AT&T #831-001-3244 614	-0.65
Bella Consulting Group, LLC	-405.00
Chase Paymentech	-3,202.93
CITGO	-476.32
COMCAST	-460.59
ComEd	-29.97
ComEd a/c 158-313-2031	-6.50
Crist, Erin	-1,400.00
Evanston Lumber Co.	-26.15
Graybar Financial Services	-32.07
IAPD Illinois Assoc of Park Districts	310.00
Interface Technologies	173.00
IPRF - Illinois Public Risk Fund	-791.00
J.P. Morgan Chase Bank, N.A.	-130.00
Jungmann, Hayley	-482.50
Kantorski, Elizabeth	-50.00
Kyrias, Jennifer	-156.25
Language in Action	-345.00
Lemoi Ace Hardware	-153.30
Local Government Health Plan CMS	-5,646.00
Lurvey Landscape Supply	292.00
Mail Chimp	47.00
Meltzer, Purtill & Stelle LLC	-1,069.50
Nicor Gas a/c 30-47-90-9630 4	-169.31
Nicor Gas a/c 31-03-84-0000 3	-298.53
Ogorek, Peggy	-10.00
Rolen, Sara	-40.00
Russo Power Equipment	-278.97
Sallee, Natalie*	-36.73
Stratus Building Solutions of Chicago - N	-683.00
Verizon Wireless	-121.24
TOTAL	<u><u>-17,295.15</u></u>

Ridgeville Park District - General Account

Bills Detailed Report

April 11, 2024

04/11/24

Num	Name	Memo	Amount
2010 · A/P-Corporate			
CREDIT	Adler, Julie	C105: Refund for Spring Break Camp	-48.00
	ADP (Payroll Taxes)	LA07ap: State Unemployment Tax Adjustment from 1.0500% to 0.9500%	59.56
	Albrecht, Tom	C105: Refund: Garden Plot Rental	-40.00
	Ascension Employment	CA01: Office Manager Wages	-1,587.20
	AT&T #831-001-3244 614	CA05: AT&T Acct:831-001-3244 614 03/07/2024	-0.65
	Bella Consulting Group, LLC	CA21: Equity Consultant Invoice #242004 March 2024	-405.00
	Chase Paymentech	CA06: Charges and Fees February Statement	-2,397.39
	Chase Paymentech	CA06: Charges and Fees March Statement	-805.54
	CITGO	RA12: Gas Invoice: 96318068 March Invoice	-476.32
DEBIT	COMCAST	CA05: Internet@ 1111 South Blvd: Account #8771 10 135 1142175	-232.69
	COMCAST	CA05: Internet@ 908 Seward Account #8771101351510942	-227.90
DEBIT	ComEd	CA05 - Electricity 709 Reba Place Account #0888182000	-29.97
DEBIT	ComEd a/c 158-313-2031	CA05: Electric@ 141 Elmwood Ave 03/06/2024-04/03/2024	-6.50
	Crist, Erin	C105 - Refund: Art & Adventure Camp	-1,400.00
	Evanston Lumber Co.	CA13: Supplies Acct	-26.15
	Graybar Financial Services	CA05: Yealink phone system Inv# 16202305	-32.07
CREDIT	IAPD Illinois Assoc of Park Distri...	CA21: Offset last month mistake	310.00
CREDIT	Interface Technologies	Credit to offset 09/01/2023	173.00
	IPRF - Illinois Public Risk Fund	LA15: Annual Workers Compensation	-791.00
DEBIT	J.P. Morgan Chase Bank, N.A.	CA6 - Safe Deposit Box	-130.00
	Jungmann, Hayley	C105: Refund: The Imaginary Game (School Starts)	-482.50
	Kantorski, Elizabeth	C105: Refund overpayment garden plot	-50.00
	Kyrias, Jennifer	C105: REFUND Cancellation of Football Camp (Sebastian Kyrias)	-156.25
	Language in Action	RA24: Spanish Lessons (Check #5982 Reissue)	-345.00
	Lemoi Ace Hardware	CA13: Acct# 181700	-153.30
	Local Government Health Plan C...	CA08: Employee Health Insurance April 2024	-5,646.00
CREDIT	Lurvey Landscape Supply	RA23: Offset last month mistake	292.00
CREDIT	Mail Chimp	CA06: Credit to offset March Ledger	47.00
	Meltzer, Purtill & Stelle LLC	CA09: Attorney Fees February 2024	-1,035.00
	Meltzer, Purtill & Stelle LLC	CA09: Attorney Fees March 2024	-34.50
DEBIT	Nicor Gas a/c 30-47-90-9630 4	CA05: Account #30-47-90-9630 4 908 Seward 03/04/2024-04/02/2024	-169.31
DEBIT	Nicor Gas a/c 31-03-84-0000 3	CA05: Account #31-03-84-0000 3 03/04/2024-04/02/2024	-298.53
	Ogorek, Peggy	C105: Refund for Drop in Adult Intermediate Tap	-10.00
	Rolen, Sara	C105: Refund: Sick - cancelled day of camp	-40.00
	Russo Power Equipment	RA23: Gardening Supplies/Seed	-278.97
	Sallee, Natalie*	RA23: Cups for Camp	-4.58
	Sallee, Natalie*	RA23: Pizza for Mr. Bunny	-32.15
	Stratus Building Solutions of Chic...	CA06: Janitorial Invoice #6740324	-683.00
	Verizon Wireless	CA06: Wireless Account #980513682-00001 Inv#9959378273	-121.24
Total 2010 · A/P-Corporate			-17,295.15
C105 · Program Revenue			
	Adler, Julie	Refund for Camp Withdrawal	48.00
	Albrecht, Tom	Refund: Garden Plot Rental	40.00
	Crist, Erin	Refund: Art & Adventure Camp	1,400.00
	Jungmann, Hayley	Refund: The Imaginary Game (School Starts)	482.50
	Kantorski, Elizabeth	Overpaid, Double Payment Reimbursement	50.00
	Kyrias, Jennifer	REFUND Cancellation of Football Camp (Sebastian Kyrias)	156.25
	Ogorek, Peggy	Refund drop-in class	10.00
	Rolen, Sara	Refund: Sick - cancelled day of camp	40.00
Total C105 · Program Revenue			2,226.75
RA23 Program Supplies			
CREDIT	Lurvey Landscape Supply	SEE OCTOBER PC BILLS 20231012	-292.00
	Russo Power Equipment	50LB (Red Tag) Great Lakes Mix/Sun/Shade	278.97
	Sallee, Natalie*	Cups	4.58
	Sallee, Natalie*	Pizza for Mr. Bunny	32.15
Total RA23 Program Supplies			23.70
RA24 Partner Programs			
	Language in Action	Zoom Spanish lessons for Adults Session II-A, 10/24-11/28	207.00
	Language in Action	Zoom Spanish lessons for Youth 7-11 10/30-12/11	69.00
	Language in Action	Zoom Spanish lessons for Adults Session II, 10/30-12/11	69.00
Total RA24 Partner Programs			345.00
CA01 · Part Time Wages			

Ridgeville Park District - General Account

Bills Detailed Report

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April 11, 2024

Num	Name	Memo	Amount
	Ascension Employment	Office Manager Wages	1,587.20
Total CA01 · Part Time Wages			1,587.20
CA05 · Utilities			
	AT&T #831-001-3244 614	Remaining balance after credit applied	0.65
DEBIT	COMCAST	Account #8771 10 135 1142175 - 03/18/2024-04/17/2024	232.69
	COMCAST	Account #8771101351510942 - 03/18/2024-04/17/2024	227.90
DEBIT	ComEd	Account #0888182000	29.97
DEBIT	ComEd a/c 158-313-2031	141 Elmwood Ave. Service:03/06/2024-04/03/2024	6.50
	Graybar Financial Services	Yealink Phone system Inv #16202305	17.73
	Graybar Financial Services	Yealink Phone System insurance	14.34
DEBIT	Nicor Gas a/c 30-47-90-9630 4	Account #30-47-90-9630 4 03/04/2024-04/02/2024	169.31
DEBIT	Nicor Gas a/c 31-03-84-0000 3	Account #31-03-84-0000 3 03/04/2024-04/02/2024	298.53
Total CA05 · Utilities			997.62
CA06 · Office Supplies & Expenses			
	Chase Paymentech	Charges and Fees 02/01/2024-02/29/2024	2,397.39
	Chase Paymentech	Charges and Fees 03/01/2024-03/31/2024	805.54
CREDIT	Interface Technologies	Credit to offset 09/01/2023	-173.00
DEBIT	J.P. Morgan Chase Bank, N.A.	Annual Fee	130.00
CREDIT	Mail Chimp	Credit to offset March Ledger	-47.00
	Stratus Building Solutions of Chic...	Routine Janitorial Inv#6740324	683.00
	Verizon Wireless	Account #980513682-00001 Inv#9959378273	121.24
Total CA06 · Office Supplies & Expenses			3,917.17
CA08 · Employee Health Insurance			
	Local Government Health Plan C...	Rodas, Marlon	1,504.00
	Local Government Health Plan C...	Cruz, Marcos	1,319.00
	Local Government Health Plan C...	Sallee, Natalie	1,319.00
	Local Government Health Plan C...	Lopez, Felipe	1,504.00
Total CA08 · Employee Health Insurance			5,646.00
CA09 · Attorney Fees & Expense			
	Meltzer, Purtill & Stelle LLC	Attorney Fees Invoice #210104	1,035.00
	Meltzer, Purtill & Stelle LLC	Attorney Fees Invoice #211117	34.50
Total CA09 · Attorney Fees & Expense			1,069.50
CA13 · Building Maintenance & Repair			
	Evanston Lumber Co.	Inv #137719 (1) 12CDX 4x8	26.15
	Lemoi Ace Hardware	Inv#292454	13.98
	Lemoi Ace Hardware	Inv#292570	19.77
	Lemoi Ace Hardware	Inv#292582	7.26
	Lemoi Ace Hardware	Inv#292649	12.24
	Lemoi Ace Hardware	Inv#292664	27.25
	Lemoi Ace Hardware	Inv#292735	42.40
	Lemoi Ace Hardware	Inv#292912	30.40
Total CA13 · Building Maintenance & Repair			179.45
CA21 · Board Development Activities			
	Bella Consulting Group, LLC	Equity Consultant Invoice #242004 March 2024	405.00
CREDIT	IAPD Illinois Assoc of Park Distri...	Conference Registration Marlon	-310.00
Total CA21 · Board Development Activities			95.00
LA07 · SUI (State Unemployment 1.050%)			
CREDIT	ADP (Payroll Taxes)	State Unemployment Tax Adjustment from 1.0500% to 0.9500%	-59.56
Total LA07 · SUI (State Unemployment 1.050%)			-59.56
LA15 · Worker's Compensation Insurance			
	IPRF - Illinois Public Risk Fund	Audited Worker's Compensation	768.00
	IPRF - Illinois Public Risk Fund	Annual Administrative Fee	23.00
Total LA15 · Worker's Compensation Insurance			791.00
RA12 · Vehicle Maintenance & Repair			

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Bills Detailed Report

April 11, 2024

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
	CITGO	Gas - March Statement	<u>476.32</u>
	Total RA12 · Vehicle Maintenance & Repair		<u>476.32</u>
TOTAL			<u><u>0.00</u></u>

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Bills Detailed Report

April 11, 2024

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Total LA15 · Worker's Compensation Insurance			791.00
RA12 · Vehicle Maintenance & Repair			
	CITGO	Gas - March Statement	476.32
Total RA12 · Vehicle Maintenance & Repair			476.32
TOTAL			0.00

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Ridgeville Park District
Petty Cash Summary
April 11, 2024

	<u>TOTAL</u>
Irish School of Chicago	<u>-225.00</u>
TOTAL	<u><u>-225.00</u></u>

04/10/24

Ridgeville Park District
Petty Cash Details
April 11, 2024

Num	Name	Memo	Amount
C204 · Petty Cash			
995741	Irish School of Chicago	Patties & Pints Fiddler	225.00
Total C204 · Petty Cash			225.00
2020 · A/P-Petty Cash			
995741	Irish School of Chicago	C204: Patties & Pints Fiddler	-225.00
Total 2020 · A/P-Petty Cash			-225.00
TOTAL			0.00

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Ridgeville Park District
Petty Cash Summary
April 11, 2024

	<u>TOTAL</u>
Amazon.com	-445.38
APPLE, INC.	-9.99
Binny's Beverage Depot	-30.61
Dollar Tree Stores, Inc.	-115.76
Double Clutch Brewing Company	-144.00
Hinckley Springs-DS Waters Company	-99.90
Home Depot	-457.27
IAPD Illinois Assoc of Park Districts	-310.00
Interface Technologies	-173.00
Lurvey Landscape Supply	-292.00
Mail Chimp	-101.00
Sam's Club	-96.26
Temperance Beer Co.	-98.91
Women in Leisure	-117.00
Zoom US	-0.90
TOTAL	<u><u>-2,491.98</u></u>

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Ridgeville Park District
Petty Cash Details
 April 11, 2024

Num	Name	Memo	Amount
2030 · A/P-Petty Cash - Debit			
CREDIT	Zoom US	CA06: Credit for incorrect amount	149.00
DEBIT	Women in Leisure	CA21: Leadership Seminar	-75.00
DEBIT	Women in Leisure	CA21: Membership Fee	-42.00
DEBIT	APPLE, INC.	CA06: iCloud Storage Marb 2024	-9.99
DEBIT	Home Depot	CA13: Maintenance Purchase	-100.62
DEBIT	Home Depot	CA13: Propane Tank	-39.96
DEBIT	Home Depot	CA13: Window Boxes	-39.88
DEBIT	Mail Chimp	CA06: Mailchimp Order #MC14841651	-54.00
DEBIT	Hinckley Springs-DS Waters C...	CA06: Hinkley Springs Acct #16515872533583 Inv #2533583032224	-6.99
DEBIT	Home Depot	CA13: Maintenance Purchases	-36.91
DEBIT	Amazon.com	CA06: Bandages	-10.99
DEBIT	Sam's Club	RA23: Spring Camp Snacks	-39.84
DEBIT	Hinckley Springs-DS Waters C...	CA06: Hinkley Springs Acct #16515872533583 Inv #2533583032224	-92.91
DEBIT	Amazon.com	CA06: Office Supplies Order #114-7467951-5220241	-101.81
DEBIT	Amazon.com	RA23: Camp Supplies	-42.64
DEBIT	Amazon.com	RA23: Heat Lamp	-114.47
DEBIT	Dollar Tree Stores, Inc.	R23: Mr Bunny Baskets	-115.76
DEBIT	Amazon.com	RA23: Router and Keg Pumps	-175.47
DEBIT	Home Depot	CA13: Paint	-239.90
DEBIT	Interface Technologies	CA06: Yealink phone installation	-173.00
DEBIT	Binny's Beverage Depot	RA23: Ice for Patties & Pints	-30.61
DEBIT	Sam's Club	RA23: Spring Camp Snacks	-56.42
DEBIT	Double Clutch Brewing Company	RA23: Patties & Pints Drinks	-144.00
DEBIT	Temperance Beer Co.	RA23: Program Supplies for Patties & Pints	-98.91
DEBIT	Mail Chimp	CA06: Mailchimp Order to offset 10/01/2023	-47.00
DEBIT	Zoom US	DEBIT from 10/01/2023	-149.90
DEBIT	Lurvey Landscape Supply	RA23 - SEE OCTOBER PC BILLS 20231012	-292.00
DEBIT	IAPD Illinois Assoc of Park Dis...	CA21: Conference Registration Marlon	-310.00
Total 2030 · A/P-Petty Cash - Debit			-2,491.98
RA23 Program Supplies			
DEBIT	Sam's Club	Snacks for Spring Break Camp	39.84
DEBIT	Amazon.com	Glue	21.41
DEBIT	Amazon.com	Loom Bracelet Kit	7.99
DEBIT	Amazon.com	Slime activator	14.97
DEBIT	Amazon.com	Coupon Savings	-1.73
DEBIT	Amazon.com	Patio Heater	114.47
DEBIT	Dollar Tree Stores, Inc.	Mr. Bunny Baskets	115.76
DEBIT	Amazon.com	Keg Pumps	89.98
DEBIT	Amazon.com	Coupon Savings	-4.50
DEBIT	Binny's Beverage Depot	6 20IB bags of ice	30.61
DEBIT	Sam's Club	Snacks for Spring Break Camp	56.42
DEBIT	Double Clutch Brewing Company	Patties & Pints Drinks	144.00
DEBIT	Temperance Beer Co.	Beer for Patties & Pints	98.91
DEBIT	Lurvey Landscape Supply	SEE OCTOBER PC BILLS 20231012	292.00
Total RA23 Program Supplies			1,020.13
CA06 · Office Supplies & Expenses			
CREDIT	Zoom US	Credit for incorrect amount	-149.00
DEBIT	APPLE, INC.	iCloud Storage Mar 2024	9.99
DEBIT	Mail Chimp	MC Order #MC14841651	54.00
DEBIT	Hinckley Springs-DS Waters C...	Water Rental Inv #2533583032224	6.99
DEBIT	Amazon.com	Bandages	10.99
DEBIT	Hinckley Springs-DS Waters C...	Water Rental Inv #2533583032224	92.91
DEBIT	Amazon.com	Amazon Eero wifi extender	79.99
DEBIT	Amazon.com	BlueBird Filters	14.99
DEBIT	Amazon.com	EXPO Markers	7.59
DEBIT	Amazon.com	Coupon savings	-0.76
DEBIT	Amazon.com	Eero High Speed Router	89.99
DEBIT	Interface Technologies	Yealink phone installation	173.00
DEBIT	Mail Chimp	MC Order 10/01/2023	47.00
DEBIT	Zoom US	DEBIT FROM 10/01/2023	149.90
Total CA06 · Office Supplies & Expenses			587.58
CA13 · Building Maintenance & Repair			
DEBIT	Home Depot	2x4 Whitewood Stud	19.50
DEBIT	Home Depot	Tread Tape	26.98

04/10/24

Ridgeville Park District
Petty Cash Details
April 11, 2024

Num	Name	Memo	Amount
DEBIT	Home Depot	WD40	12.18
DEBIT	Home Depot	Corona Cultivator	34.98
DEBIT	Home Depot	Lube	6.98
DEBIT	Home Depot	2 Amerigas Propane Tank	39.96
DEBIT	Home Depot	4 Window Boxes	39.88
DEBIT	Home Depot	2 2x4	8.48
DEBIT	Home Depot	80 Lb Concrete	4.92
DEBIT	Home Depot	6" Rebar Ties	4.68
DEBIT	Home Depot	50 Lb Gravel	4.87
DEBIT	Home Depot	2 1/2x10 Rebar	13.96
DEBIT	Home Depot	5 120oz Paint cans	239.90
Total CA13 · Building Maintenance & Repair			457.27
CA21 · Board Development Activities			
DEBIT	Women in Leisure	Leadership Seminar Registration	75.00
DEBIT	Women in Leisure	Membership for Career Development/Networking	42.00
DEBIT	IAPD Illinois Assoc of Park Dis...	Conference Registration Marlon	310.00
Total CA21 · Board Development Activities			427.00
TOTAL			0.00

Date: 4/10/24

To: Board of Commissioners

From: Marlon Rodas

Subject: Monthly Report

1. Natalie Sallee and I met with the Evanston Parks Department to increase dialogue and cooperation between our two agencies.
2. Our building at 908 Seward has new high-speed internet from Comcast.
3. Reminder to our Board to fill out your SEI Statement of Economic Interest.
4. Our Parks Department has been busy with the following:
 - Aerating our fields
 - Continue painting and upkeep of our parks, fields and playgrounds.
 - Updating our gardens and preparing them for our upcoming season
5. Budget review and process has continued with Gerry and staff.
6. AYSO has begun using our fields at Kamen on Sundays. This will continue through June 2nd.
7. Summer camp staff will have its annual orientation and CPR class on Saturday, May 18th at the David Wood Field House.

Date: April 10, 2024
To: Board of Commissioners
From: Natalie Sallee
Subject: Monthly Report

Garden Updates

At this time, all the Elks Park Community Garden & Ridgeville Park Garden plots/beds are rented. Laura Downey, our Garden Programs and Education Coordinator, has kindly agreed to be point person at the Ridgeville Garden this season. We still have a waitlist of 6 for an Elks Park spot, and I will move them into plots as I'm able.

Spring Break Camp

Spring Break Camp took place at Ridgeville Park March 25-19. We were able to accommodate every family who wanted to send their children, with 20-26 campers per day. The staff did a great job and the kids had fun.

Mr. Bunny Visits

On March 30, I drove Mr. Bunny and his assistant around the Park District to deliver baskets to families. This was our first time doing this event, and it was a huge success! This time, we visited 10 homes and saw 18 children. Based on the allotted time, I can likely double the number of homes we visit next year- it took much less time to get around than I anticipated. A visit from Mr. Bunny cost \$25 + \$5 per additional child. Every child received their own basket. The revenue from this event was more than twice the expense.



MyRec Transition

I am currently working on transitioning all of our programs to the new MyRec site. This is a tedious process, but it will be worth it in the end. Nicole will work on getting the facilities, rentals, and admin information uploaded and Alison is working on the design. Once we've all got our parts completed, we'll transfer the domain and be up and running. My guess it'll be up by the start of summer.

Earth Day Celebration

We have an Earth Celebration planned for April 20 & 21 from 11am-1pm and 1-3pm at all 7 of our parks, with a rain date of April 27 & 28. The celebration will include clean ups, garden prepping, youth activities, snacks, a drum circle, and a visit from EPL. I am in need of volunteers to help with each location. If you're available, please let me know!

Here is the schedule:

Saturday, 11am-1pm:

Ridgeville Park

- Family recyclable art activity
- Largest Bag of Trash Contest / Plastic container drop-off
- Resurfacing the Ridgeville Park Garden

Kamen Park

- Planter preparation, Herb seed starting

Children's Garden (Kamen East Tot Lot)

- Pollinator & milkweed garden seeding
- Children's activity
- Planter preparation

Saturday, 1-3pm:

Elks Park Community Garden

- Wood chip pathways

Leider Park

- Drum circle

Sunday, 11am-1pm:

Brummel Park

- Snacks & Stories with EPL

Reba Park

Prepping Community Herb Garden

MONTHLY REPORTS:

The following reports were distributed with this narrative: Appropriations Ledger, Statement of Revenue and Disbursements, Balance Sheet, Reconciliation of Fund Cash Accounts to Bank and Investment Accounts, and the Outstanding / Unresolved Items Report. Selected aspects of these are discussed below:

Appropriations Ledger: Expenditures YTD are at 59% of the budget, well below the target of 71%. Roughly \$485,000 remains to be expended between April 1 and June 30 in order to conform to the plans of the Appropriations Ordinance. Typically, June sees an increase in expenditures as camp program expenses rise. A number of capital projects have yet to be reflected in the spending. July and August will typically have some activity that accrues to this fiscal year. The goal should be to spend up to the limits of the Ordinance without exceeding it. Falling short of it results in complications for the upcoming budget season by increasing fund balances. These need to be drawn down in the next year's budget, inhibiting the ability draw upon available tax revenues up to the PTELL limits. In short – it is important to plan well, yet to also follow the plan closely.

Statement of Revenue and Disbursements: Through the end of the last month, the 8th month of the fiscal year, revenues exceed expenditures by \$303,000 versus a budget plan for a \$126,000 shortfall by year's end. By this measure of the financial picture, roughly \$430,000 needs to be spent in the 3 months between now and fiscal year end, assuming no additional revenue arrives. Tax Revenues appear to be about \$40,000 short of what might be expected by fiscal year end. Program Revenue is also planned to contribute another \$15,000, along with another \$6,000 in Rental Revenue. Interest Revenue is currently double the anticipated level. This is in large part due to tax revenues finally arriving to replenish funds drawn down during the period in which they were delayed. These monies have been placed into the Illinois Funds, which yield a significantly higher rate of return than the interest rates offered on the bank accounts at Byline and Wintrust.

Balance Sheet: As of month-end, fund balances are up by roughly \$325,000 compared to the beginning of the year. Cash balances are up \$267,000. Overall assets are up by roughly \$250,000. The financial picture is sound and strong – almost too much so. At present, reserves equal about 12.5 months of funding – versus a target of 6 months. This compares to roughly 9 months at the beginning of the fiscal year, and a plan that was designed to strive for 8 months by the end of the fiscal year.

Outstanding / Unresolved Items: Improvement to the list of outstanding items was anticipated this month. Instead, matters took a turn for the worse due to errors made in the efforts to generate correcting entries and an accumulation of new transactions. Most of the issues with outstandings relate to office staff turnover since last June and errors made as a result of inexperience, training, and knowledge gaps in the hand-offs between the various people performing the duties of the position over the past 9 months. There does not currently appear to be any issue with fraud or similar irregularities. That said, a series of discussions between the Treasurer and office staff have occurred to get on top of the issues. Matters will improve by the June board meeting. Things must be substantially better by then to avoid issues at the time of auditing fiscal year end. Since board approval is needed for most actions to resolve items, it leaves only the April and May board meetings to show improvement by June. Of some ongoing and escalating concern are the issues with IMRF payments and / or accounting. There are nearly \$5,000 in outstanding transactions and an ongoing problem with the accounts payable account for IMRF dating as far back as November.

RIDGEVILLE PARK DISTRICT - APPROPRIATIONS LEDGER BY GROUPINGS
as of 03/31/2024 for Fiscal Year Ending June 30, 2024

Acct Description	Ordinance	Actual YTD	Remaining	YTD %
CA01 Wages: Part Time	15,000	36,583.76	(21,583.76)	244%
CA03 Salaries: Full-time	160,000	65,707.66	94,292.34	41%
CA08 Benefits: Health Insurance	80,000	58,338.00	21,662.00	73%
CA16 Benefits: 403B Employee Contribution	-	0.00	0.00	N.M.
CAxx Salaries, Wages & Benefits	255,000	160,629.42	94,370.58	63%
CA09 Services: Legal	12,000	7,055.00	4,945.00	59%
CA10 Services: Audit	10,000	6,600.00	3,400.00	66%
CA21 Memberships / Board Development	36,500	7,248.02	29,251.98	20%
CA22 Services: Payroll Processing	8,000	5,891.00	2,109.00	74%
CAxx Services	66,500	26,794.02	39,705.98	40%
CA06 Administrative (Office, Furn./Equip)	18,000	11,190.90	6,809.10	62%
CA05 Facilities: Utilities	32,000	21,614.91	10,385.09	68%
CA13 Facilities: Maintenance & Repair	25,000	16,706.64	8,293.36	67%
CA51 Facilities: Capital Improvements	18,000	457.05	17,542.95	3%
CA53 Facilities: Property Casualty Insurance	10,000	13,539.00	(3,539.00)	135%
CAxx Facilities	85,000	52,317.60	32,682.40	62%
C239C General Fund Total	\$ 424,500	\$250,931.94	\$173,568.06	59%
CA96 General: Unapproved: Current Month		2,367.80	(2,367.80)	N.M.
CA97 Petty Cash: Unapproved: Current Month		1,803.33	(1,803.33)	N.M.
CA98 General: Unapproved, to Write-Off		2,300.60	(2,300.60)	N.M.
CA99 General: Unapproved, to Write-Off		1,001.86	(1,001.86)	N.M.
C239C+ Unapproved & General Fund Total	\$ 424,500	\$258,405.53	\$166,094.47	61%
RA38 Wages: Program Director	63,500	45,184.67	18,315.33	71%
RA34 Wages: Programs	143,000	83,464.33	59,535.67	58%
RA37 Wages: Maintenance	120,000	80,080.21	39,919.79	67%
RA31 Wages: Part-Time	35,500	8,666.00	26,834.00	24%
RAxx Salaries & Wages	362,000	217,395.21	144,604.79	60%
RAxx Programs (Supplies & Partnerships)	126,000	89,812.00	36,188.00	71%
RA55 Program Promotion	25,000	19,614.63	5,385.37	78%
RA14 Park & Playground: Maint & Materials	32,000	4,101.12	27,898.88	13%
RA17 Park & Playground: Capital Improvements	20,000	0.00	20,000.00	0%
RAxx Parks & Playgrounds	52,000	4,101.12	47,898.88	8%
RA12 Vehicles & Equipment	44,000	38,985.61	5,014.39	89%
C239R Recreation Fund Total	\$ 609,000	\$369,908.57	\$239,091.43	61%
IA19 Illinois Municipal Retirement Fund	8,000	2,523.87	\$5,476.13	32%
C239I IMRF Fund Total	\$ 8,000	\$2,523.87	\$5,476.13	32%
SA20 Social Security	43,500	25,202.86	\$18,297.14	58%
C239S Social Security Fund Total	\$ 43,500	\$25,202.86	\$18,297.14	58%
LA07 Unemployment Insurance	3,000	1,741.86	\$1,258.14	58%
LA15 Worker's Compensation Insurance	10,000	14,155.50	(4,155.50)	142%
LA24 Liability Insurance	12,000	10,069.00	1,931.00	84%
C239L Liability Insurance Fund Total	\$ 25,000	\$25,966.36	(\$966.36)	104%
C6191 FYE19 Project 1: Plantings/Beautification	10,000	0.00	10,000.00	0%
C6221 FYE22 Project 1: Multi-Use Maint Vehicle	30,000	29,868.00	132.00	100%
C6241 FYE24 Project 1: Basketball Court Repair	12,800	0.00	12,800.00	0%
C6242 FYE24 Project 2: Performance Stage w/Roof	35,000	0.00	35,000.00	0%
C600 Capital Improvement Fund Total	\$ 87,800	\$29,868.00	\$57,932.00	34%
APPROPRIATIONS TOTALS	\$ 1,197,800	\$711,875.19	\$485,924.81	59%

Target:	71%
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Note: Target % of budget utilization is # of YTD full months plus 1/2 current month, divided by 12.
This approximates recognition warrants are approved mid-month while payroll expenses reflect a full month.
YTD % reflects budget utilization (YTD Actual \$ as % of Budget \$).

RIDGEVILLE PARK DISTRICT
as of: 03/31/2024 for Fiscal Year Ending June 30, 2024

Statement of Revenue and Appropriation Disbursements / Expenditures

#	Account Description	All Funds Total		General		Recreation		IMRF		Social Security		Liability Insurance		Capital Projects	
		Ordinance	Actual	Ordinance	Actual	Ordinance	Actual	Ordinance	Actual	Ordinance	Actual	Ordinance	Actual	Ordinance	Actual
REVENUE:															
	Ordinance Property Tax Receipts (This Yr)	777,500		378,000		349,000		0		35,500		15,000			
	3% Cook County Clerk Loss Factor	23,325		11,340		10,470		0		1,065		450			
C242	Property Tax Receipts (This Yr)	800,825	389,076.04	389,340	189,160.99	359,470	174,644.57	0	0.00	36,565	17,765.21	15,450	7,505.27		
C243	Property Tax Receipts (Prior Yrs)		378,980.10		180,807.60		168,892.48		5,650.60		15,924.75		7,704.67		
C108	Replacement Tax Revenue	37,000	26,066.73	20,000	13,297.16	17,000	12,769.57								
	Tax Receipts Sub-Total	837,825	794,122.87	409,340	383,265.75	376,470	356,306.62	0	5,650.60	36,565	33,689.96	15,450	15,209.94		
C101	Miscellaneous Revenue	0	0.00			0	0.00							0	0.00
C104	Rental Revenue	7,500	1,735.00			7,500	1,735.00								
C105	Program Revenue	220,000	205,956.64			220,000	205,956.64								
C106	State Grant Revenue	0	0.00			0	0.00								
C107	CDBG	0	0.00			0	0.00							0	0.00
C109	Other Grants, Gifts, Bequests	0	0.00			0	0.00							0	0.00
C111	Interest Collected	6,300	12,824.48	4,000	12,824.48	2,000.00	0.00	100.00	0.00	100.00	0.00	100.00	0.00		
	Total Revenue	1,071,625	1,014,638.99	413,340	396,090.23	605,970	563,998.26	100	5,650.60	36,665	33,689.96	15,550	15,209.94	0	0.00
	Planned Use of Unexpended Funds	149,500		22,500		13,500		7,900		7,900		9,900		87,800	
	Exclude 3% Cook Cty Clerk Loss Factor	(23,325)		(11,340)		(10,470)		0		(1,065)		(450)			
	Total Planned Funding Sources (see note)	1,197,800		424,500		609,000		8,000		43,500		25,000		87,800	

APPROPRIATIONS:															
C239 & C600	Total Appropriations	1,197,800	711,875.19	424,500	258,405.53	609,000	369,908.57	8,000	2,523.87	43,500	25,202.86	25,000	25,966.36	87,800	29,868.00

REVENUE Less APPROPRIATIONS	(126,175)	\$302,763.80	(11,160)	137,684.70	(3,030)	\$194,089.69	(7,900)	\$3,126.73	(6,835)	\$8,487.10	(9,450)	(\$10,756.42)	(87,800)	(\$29,868.00)
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NOTES: Ordinance figures for Tax Receipts include 3% Loss Provision (Loss Factor) as provided for by Cook County Clerk Property Tax Extension process
Total Planned Funding Sources should match Exhibit A in Appropriations Ordinance
See Appropriations Ledger for details of Total Appropriations

RIDGEVILLE PARK DISTRICT

Balance Sheet

as of: 03/31/2024 for Fiscal Year Ending June 30, 2024

Assets	Major Funds		Working Cash	Special Revenue Funds					Combining Total
	General	Recreation		Special Combined	IMRF	Liability Insurance	Social Security	Capital Projects	
Cash & Investments before Transfers	418,275.25	478,831.64	196,024.19	143,604.55	19,795.69	10,885.81	31,815.71	81,107.34	1,236,735.63
Cash & Investments Unapplied Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash & Investments Sub-Total	418,275.25	478,831.64	196,024.19	143,604.55	19,795.69	10,885.81	31,815.71	81,107.34	1,236,735.63
Accounts Receivable	0.00	0.00		0.00					0.00
Taxes Receivable	181,279.86	167,291.07		24,002.47	(236.94)	7,173.01	17,066.40	0.00	372,573.40
Due from Other Funds	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance	0.00	0.00		0.00		0.00			0.00
Total Assets	599,555.11	646,122.71	196,024.19	167,607.02	19,558.75	18,058.82	48,882.11	81,107.34	1,609,309.03
Deferred Outflows	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows	599,555.11	646,122.71	196,024.19	167,607.02	19,558.75	18,058.82	48,882.11	81,107.34	1,609,309.03
Liabilities									
Accounts Payable	895.30	0.00		0.00	0.00	0.00		0.00	895.30
Accrued Payroll	0.00	0.00		0.00			0.00		0.00
Unearned Program Revenue		0.00		0.00					0.00
Due to Other Funds	0.00	0.00		0.00					0.00
Total Liabilities	895.30	0.00		0.00	0.00	0.00	0.00	0.00	895.30
Deferred Inflows (Property Taxes)	181,279.86	167,291.07		24,002.47	(236.94)	7,173.01	17,066.40	0.00	372,573.40
Fund Balances									
Non-Spendable (Prepays)	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	196,024.19	62,497.21	19,795.69	10,885.81	31,815.71	0.00	258,521.40
Assigned	0.00	478,831.64		81,107.34	0.00	0.00	0.00	81,107.34	559,938.98
Unassigned	417,379.95	0.00		0.00	0.00	0.00	0.00	0.00	417,379.95
Total Fund Balances	417,379.95	478,831.64	196,024.19	143,604.55	19,795.69	10,885.81	31,815.71	81,107.34	1,235,840.33
Total Liabilities, Def. Inflows, Funds	599,555.11	646,122.71	196,024.19	167,607.02	19,558.75	18,058.82	48,882.11	81,107.34	1,609,309.03

Supplemental Sub-Ledger for Capital Projects Funds Assignment:		
Capital Projects - Unallocated Surplus		1,269.72
Current Year Unapplied Net Revenues	(Note: After year-end closing entries, this line zero and sub-funds updated, see Stmt of Revenues & Appropriations)	(29,868.00)
FYE19 Project 1: Vanden Avenue Bequest		32,400.62
FYE22 Project 1: Multi-Use Maint Vehicle		30,000.00
FYE24 Project 1: Basketball Court Vandalism Repairs		12,305.00
FYE24 Project 2: Performance Stage w/Roof		35,000.00
Total Fund Balance		81,107.34

RPD Treasury Fund: Reconciliation of Fund Balances to Cash and Investment Accounts
Balances as of 03/31/2024 For Fiscal Year Ending June 30, 2024

	Description	Account	Balance	Sub-Total	Total	Grand Total
Chase	Bank Statement	C200CX	\$368,515.94			
	Approved, Not Cleared	C200ANC	-\$5,931.26			
	General Operating Total	C200		\$362,584.68		
	Bank Statement	C204CX	\$5,014.17			
	Approved, Not Cleared	C204ANC	\$0.00			
	Petty Cash - Checks Total	C204		\$5,014.17		
	Bank Statement	C208CX	\$26,851.66			
	Approved, Not Cleared	C208ANC	\$0.00			
	Payroll Total	C208		\$26,851.66		
Chase Total					\$394,450.51	
WinTrust	Bank Statement	C209CX	\$14,502.63			
	Approved, Not Cleared	C209ANC	-\$352.62			
	Petty Cash - Debit Card Activity Total	C209		\$14,150.01		
	Money Market Account	C210		\$237,080.79		
WinTrust Total					\$251,230.80	
Byline	Certificate of Deposit	CD068	\$65,415.14			
	Certificate of Deposit	CD454	\$53,641.09			
	Certificate of Deposit	CD462	\$53,613.94			
	Certificate of Deposit	CD752	\$32,706.74			
	Total Certificates of Deposit	C211		\$205,376.91		
	Non-Interest Earning Cash Account	C212		\$5,953.35		
ByLine Total					\$211,330.26	
Illinois Funds						
	Investment Fund	C214		\$379,724.06		
Illinois Funds Total					\$379,724.06	
Total Cash and Investments by Accounts						\$1,236,735.63
	Total C&I Before Interfund Transfers	(Total C&I)		\$1,236,735.63		
	Interfund C&I Transfers	C201T		-\$818,460.38		
	General Fund - Cash And Investments	C201C			\$418,275.25	
	Recreation Fund - Cash And Investments	C201R			\$478,831.64	
	Working Cash Fund - Cash And Investments	C201W			\$196,024.19	
	Capital Projects Fund - Cash And Investments	C201P			\$81,107.34	
	IMRF Fund - Cash And Investments	C201I			\$19,795.69	
	Social Security Fund - Cash And Investments	C201S			\$31,815.71	
	Liability Fund - Cash And Investments	C201L			\$10,885.81	
Total Cash And Investments by Fund						\$1,236,735.63

**RPD Cash Account Reconciliation: Outstanding / Unresolved Items
From 07/01/2023 to 03/31/2024**

Date	Num	Description	Debit	Credit
.CA96 General: Unapproved: Current Month CA96				
03/04/2024		ORIG CO NAME:PAYMENTECH	\$2,397.39	
03/12/2024		ORIG CO NAME:ADP Tax		\$59.56
03/25/2024		ORIG CO NAME:ComEd	\$29.97	
Total For .CA96 General: Unapproved: Current Month CA96			\$2,367.80	
.CA97 Petty Cash: Unapproved: Current Month CA97				
03/01/2024		THE HOME DEPOT 1902	\$100.62	
03/04/2024		THE HOME DEPOT #1902	\$39.96	
03/11/2024		BINNYS BEVERAGE DEPOT	\$30.61	
03/11/2024		TST* DOUBLE CLUTCH BR	\$144.00	
03/13/2024		000006641290000		\$5.76
03/18/2024		SQ *TEMPERANCE BEER C	\$98.91	
03/18/2024	995741	CHECK 995741	\$225.00	
03/20/2024		Mailchimp	\$54.00	
03/20/2024		POS PURCHASE TE	\$56.42	
03/20/2024		THE HOME DEPOT #1902	\$39.88	
03/21/2024		PRIMO WATER FL	\$6.99	
03/22/2024		THE HOME DEPOT #1902	\$36.91	
03/25/2024		POS PURCHASE TE	\$101.81	
03/25/2024		POS PURCHASE TE	\$10.99	
03/25/2024		POS PURCHASE TE	\$39.84	
03/25/2024		PRIMO WATER FL	\$92.91	
03/26/2024		POS PURCHASE TE	\$42.64	
03/27/2024		DOLLAR TREE	\$115.76	
03/27/2024		POS PURCHASE TE	\$175.47	
03/27/2024		POS PURCHASE TE	\$114.47	
03/27/2024		THE HOME DEPOT 1902	\$239.90	
03/28/2024		Women In Leisure Serv	\$42.00	
Total For .CA97 Petty Cash: Unapproved: Current Month CA97			\$1,803.33	
.CA98 General: Unapproved, to Write-Off CA98				
03/31/2024	20240221	ORIG CO NAME:IMRF	\$2,300.60	
Total For .CA98 General: Unapproved, to Write-Off CA98			\$2,300.60	
.CA99 Petty Cash: Unapproved, to Write-Off CA99				
10/01/2023	20230901	INTERFACE TECHNOLOGIE	\$173.00	
10/01/2023	20230920	Mailchimp	\$47.00	
11/30/2023	20231002	ZOOM.US 888-799-9666	\$149.90	
11/30/2023	20231012	LURVEY - DP RETAIL	\$292.00	
01/01/2024	20241205	ILLINOIS ASSOCIATION	\$310.00	
03/31/2024	20240222	POS PURCHASE TE	\$29.96	
Total For .CA99 Petty Cash: Unapproved, to Write-Off CA99			\$1,001.86	
General: Approved Not Cleared C200ANC				
01/11/2024	5982	ANC Language in Action		\$345.00
01/11/2024	20240111	ANC Apple		\$9.99
01/11/2024	20240111	ANC City of Evanston		\$282.04
01/11/2024	20240111	ANC Momentive		\$349.00
02/08/2024	6010	ANC Quintrell		\$28.60
02/08/2024	20240208	ANC IMRF		\$2,971.16
03/14/2024	6035	ANC Hom		\$180.00
03/14/2024	6040	ANC Dush		\$310.00
03/14/2024	6041	ANC Doxtater		\$310.00
03/14/2024	6042	ANC City of Evanston		\$8.27
03/14/2024	6054	ANC Adler		\$48.00
03/14/2024	20240314	ANC IAPD		\$310.00
03/14/2024	20240314	ANC Interface Technologies		\$173.00
03/14/2024	20240314	ANC Lurvey Landscape Supply		\$292.00
03/14/2024	20240314	ANC Mail Chimp		\$47.00
03/14/2024	20240314	ANC Nicor		\$195.32
03/14/2024	20240314	ANC GoDaddy		\$71.88
Total For General: Approved Not Cleared C200ANC				\$5,931.26

Date	Num	Description	Debit	Credit
Petty Cash (Checks): Approved Not Cleared C204ANC				
02/29/2024	..			\$0.00
Total For Petty Cash (Checks): Approved Not Cleared C204ANC				\$0.00
Payroll: Approved Not Cleared C208ANC				
03/31/2024	..			\$0.00
Total For Payroll: Approved Not Cleared C208ANC				\$0.00
Petty Cash (Debit Card): Approved Not Cleared C209ANC				
10/12/2023	20231012	ANC GoDaddy		\$71.88
10/12/2023	20231012	ANC Evanston Organics		\$72.00
12/14/2023	20231214	ANC Amazon		\$59.74
03/14/2024	20240314	ANC Zoom (l/a 149.00 s/b 149.90)		\$149.00
Total For Petty Cash (Debit Card): Approved Not Cleared C209ANC				\$352.62

Prepared by: Gerry Gibbs, Treasurer

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Date: 4/10/24

To: Board of Commissioners

From: Marlon Rodas

Subject: REDI REPORT

REDI Committee Survey

A survey gauging interest into the REDI committee has been sent out. We will review the responses when the survey closes later this month.

RPD Ordinance

Aisha has gone through our Ridgeville Park District Ordinance and noted her concerns and possible edits. Aisha is looking for guidance on next steps.

Board Training

Aisha has created a 1 hour Equity training session for the Board of Commissioners which will cover DEI issues at park districts, these dates are April 18th and April 25th at 6pm.

Ridgeville Park District 6.30.24 Audit

Marlon Rodas <mrodas@ridgeville.org>

Thu 4/4/2024 12:11 PM

To:office@ridgeville.org <office@ridgeville.org>

Cc:programs@ridgeville.org <programs@ridgeville.org>

Can we please add this to the board packet for next week under the New Business discussion regarding Sikich.

Marlon

Matt,

I think you've hit the nail on the head ... as far as the issues involved: cost, disruption, best practices. Before your note, I was planning to write up my thoughts – you've just prompted me to dive into it ... I'm fine if this is shared with the other Commissioners:

From my perspective as a former operations manager in banking and the best practices learned in that role, it's wise to switch auditors from time to time for several reasons. One, it's a way to "audit the auditors". (How do we know they are good at what they do without trying someone else to compare them to?) Another is to strive to gain cost advantages through the bid process. Third, the introduction to other perspectives and ways of conducting the process which may yield improvements.

We've not switched firms by choice during my tenure as Treasurer (which began in 2013, I think.) We in effect had an unchosen switch when Sikich acquired Knutte in 2019.

That switch highlighted the hazards (and benefits) of the process:

- Our costs increased by roughly \$3,000.
- The switch was highly disruptive and messy (this, even though it was the same staff we'd had at Knutte – who were familiar with our systems and methods. I hate to imagine what it would have been like with auditors unfamiliar with our staff, systems, and methods).
- We lost some services we hadn't fully appreciated Knutte was providing for us (e.g., Debt Disclosure filing).
- We gained some from Sikich's more rigorous enforcement of certain issues and alternative methods for handling some accounting matters (e.g., stricter monitoring of compliance with Public Funds deposit insurance limits, compliance with state laws governing distribution of interest revenue by fund, and the elimination of due to / due from accounting with its replacement by the treasury fund reconciliation of distribution of cash and investments across funds.)

That said, in your role as a Commissioner, you can choose to weigh the risks and rewards and make a decision with full recognition of those factors whichever path is travelled.

As Treasurer – ignoring my banking best practices viewpoint – I opt for sticking with the current arrangement by extension after giving thought to both options – RFP or extension.

The mess of the first year Sikich took over had me leaning more strongly towards the RFP avenue at that time – but as subsequent years have gone quite smoothly, I've changed my bias towards the extension option after considering the following thoughts.

While the RFP road might yield cost benefits – a cursory glance at what other park districts are paying (by doing an online search and review of their ACFR documents) suggests we've got a pretty reasonable cost structure for the work currently done, so I'm not sure how much gain there might be.

It's not as though we've not had a recent switch. We've had a bit of a double switch with the Knutte to Sikich hand-off. First there was the change in firms. Yet, there was also a turnover in staff handling our account after the merger. The first year of Sikich was handled by Cate Moulton – who had handled our account at Knutte. The second year, our account was turned over to Laura Babula. I had never met Laura previously – but she had done our audits prior to 2013, when Dean Scane was still the Treasurer. It was very helpful having that rotation while retaining connection to folks that understood a park district of our scale. The Sikich bench is deeper in that Jim Savio oversees the whole thing – and is clearly knowledgeable and engaged in monitoring the work done on our account by Laura and her crew. We didn't have that example with Knutte. Cate was the only point of contact we ever engaged with.

Finally, there's the matter of risk mitigation. I believe given the scale of the park district, the sound nature of the current processes, accounting, and oversight, the smooth manner in which the audit, the annual certified financial reports get produced, reported, and filed with the District, the State of Illinois, and Cook County – there's limited risk or likelihood anything nefarious or irregular is going on in the financials that bringing in 'new eyes' would be important to have at this time. Plus given the recent change in leadership and office staff at the Park District introduces another set of variables that have recently rotated, yielding an opportunity to surface any issues that may have been hidden by too cozy a relationship between players involved in financial matters.

I recognize in this last topic of risk mitigation, asking my opinion is like asking the fox to describe how well the henhouse is currently guarded. I think in your position you must weigh how much trust or faith you have in the viewpoint of the fox as well as others with eyes on his performance.

Only you can judge how confident you are in how well the issues have been identified and framed and how comfortable you are with potential risks and gains of either maintaining the current arrangement or switching to a new one.

While it may seem a middle option might be to do an RFP process to see if the costs can be driven lower – even if the outcome is to remain with the current service provider, it's not so simple. First, costs may come in even higher. The current provider may opt to bow out (unlikely, yet possible), provoking an unwanted switch. The process of developing the RFP, identifying prospects, inviting them to participate, reviewing their proposals, conducting the interviews, and then going through any changeover arising from it may result in hours spent, disruption and costs that offset or exceed any cost gains. What I'm suggesting is that there should be a fair degree of confidence in a better outcome before starting out to travel down that road.

For me – I just don't see it at this point in time, which is why I ultimately landed on the option to extend the status quo for this iteration of the question. A future renewal might lean towards the RFP outcome.

FYI – a list of audit expenses from a randomly selected list of park districts in the results of a Google search for 'illinois park district ACFR':

District	Cost	Auditor
Woodridge	\$22,000 (2022)	Sikich
Highland Park	\$29,000 (2021)	Sikich
Elk Grove	\$25,500 (2022)	Lauterbach & Amen
Waukegan	\$31,400 (2023)	Lauterbach & Amen
Lisle	\$18,000 (2022)	Sikich
Warrenville	\$11,250 (2023)	Lauterbach & Amen
Crystal Lake	\$20,000 (2022)	Lauterbach & Amen

Observation: While larger districts, the cost differential between the firms wasn't clearly significant. Warrenville is the outlier with a very low cost relative to others. Yet, they have a \$60,000 consulting line item that isn't clearly explained which may include financial reporting expenses.

Respectfully,
Gerry

Gerry Gibbs – Treasurer

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