

Monthly Meeting Agenda

The monthly meeting of the Ridgeville Park District Board of Commissioners will take place on Thursday, June 8, 2023 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
- IV. Approval of Minutes
 - a. May 11, 2023
- V. Approval of Bills
- VI. Approval of Petty Cash Expenditures
- VII. Monthly Reports
 - a. Executive Director (Rodas)
 - i. Program Director (Sallee)
 - b. Treasurer (Gibbs)
 - c. Racial Equity, Diversity, and Inclusion (REDI) Committee (Herman)
 - i. (FOR ACTION) Recommendations on edits to the ordinances.
 - ii. (FOR ACTION) Recommendation for basketball statement and signage
 - iii. (FOR ACTION) Recommendation for sponsorships for next year
 - iv. (FOR ACTION) Recommendation for Aisha to conduct training on equity lens
 - v. (FOR ACTION) Recommendation on 1 hour equity training for Youth in the Parks (outstanding) and possibly new board members
- VIII. Old Business
- IX. New Business
 - a. Discuss Local Government Efficiency Act (Rodas)
 - b. Financial Overview for New Commissioners Part II (Gibbs)
 - c. Present Tentative Budget 2023-2024 (Rodas)
 - d. Discuss beer and wine sales at summer concerts (Mitchell)
 - e. (FOR ACTION) Discuss implementing Consent Agenda at Board meetings as of July 2023 (Rodas)
- X. Call of the Commissioners
- XI. Citizen Comments
- XII. Adjournment

DRAFT

In light of the Governor's COVID-19 Disaster Proclamation, it was impractical and imprudent to conduct the monthly meeting of the Ridgeville Park District Board of Commissioners other than electronically. The meeting took place on Thursday, May 11, 2023 at 7:00 pm. The Board President determined that it was not feasible for one member of the Board, the Chief Legal Officer, or Chief Administrative Officer to be present at the regular meeting location. While this was a public meeting, attendance at the Board meeting was solely by means of Zoom. The Zoom meeting was electronically recorded.

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

Commissioners Absent: none

Also Present: Gerald Gibbs (Treasurer), Julie Larson (Minute Taker), Marlon Rodas (Incoming Director of Parks and Recreation), Brian Rosinski (Director of Parks and Recreation), Charles Valente (Attorney)

Citizens: Jacy Herman (REDI Committee), Aisha Bell Robinson (Equity Consultant)

President Matthew Mitchell called the meeting to order at 7:01 pm.

Roll Call

Diana Anton: present

Amanda DePalma: present

Shawn Jones: present

Matthew Mitchell: present

Mick Morel: present

Announcement to Hold Board Meeting through Zoom (Mitchell)

Matthew Mitchell announced the meeting would be occurring through the Zoom platform in light of the Governor's COVID-19 Disaster Proclamation and in consultation with staff and commissioners. He noted the Disaster Proclamation has expired and this may be the last Zoom meeting. In-person meetings will resume next month at the RPD Community House at 908 Seward.

Elect New Board President & Vice President

Shawn Jones nominated Matthew Mitchell as the President and Mick Morel as the Vice President. Diana Anton seconded the motion. Jones amended his nomination into two separate motions:

Motion #1: Shawn Jones nominated Matthew Mitchell as the President of the Ridgeville Park District Board of Commissioners, effective for one year. Amanda DePalma seconded the motion. Discussion: Mitchell accepted the nomination. Roll call vote: Anton yes, DePalma yes, Jones yes, Morel yes, Mitchell yes. The motion passed unanimously.

Motion #2: Shawn Jones nominated Mick Morel as the Vice President of the Ridgeville Park District Board of Commissioners, effective for one year. Diana Anton seconded the motion. Discussion: Morel accepted the nomination. Roll call vote: Anton yes, DePalma yes, Jones yes, Morel yes, Mitchell yes. The motion passed unanimously.

Citizen Comment Part 1:

There were no comments at this time.

Approval of Minutes:

Motion #3: Mick Morel moved to approve the minutes from the April 13, 2023 Board meeting. Shawn Jones seconded the motion. Roll call vote: Anton yes, DePalma yes, Jones yes, Morel yes, Mitchell yes. The motion passed unanimously.

Approval of Bills:

Jung Hower prepared and shared with Commissioners prior to the meeting: "Ridgeville Park District- General Account Bills Summary May 11, 2023" and "Ridgeville Park District- General Account Bills Detailed Report May 11, 2023." Brian Rosinski noted, among other items: licensing fee, *Bella Consulting* for equity consulting, *Essence Painting* for Studio 908 painting, *Genesis* for copies, *Imaginary Games* for partner camp, *Language in Action* for partner class, *Laughing Stock* for outdoor theater, *Learn for Life* for CPR and AED certification for full time staff, *Russo* for lawn mower, *Stratus* for cleaning service, and a canceled check due to the Earth Day concert being rained out.

Motion #4: Mick Morel moved to approve payment of May 2023 bills in the amount of \$67,426.10. Amanda DePalma seconded the motion. Discussion: partner camps and classes. Rosinski summarized how RPD comes to an agreement with the partner, they get 75% and RPD gets 25%. It is their camp and the 25% is essentially a rental fee for our land and space. Roll call vote: Anton yes, DePalma yes, Jones yes, Morel yes, Mitchell yes. The motion passed unanimously.

Approval of Petty Cash Expenditures:

Jung Hower prepared and shared with Commissioners prior to the meeting: "Ridgeville Park District Petty Cash Summary May 11, 2023" and "Ridgeville Park District Petty Cash Details May 11, 2023." Brian Rosinski noted, among other items: *Amazon* for garden supplies, *Dick's Sporting Goods* for steel toe boots which are an insurance requirement for maintenance staff, *Dripworks* for gardening system, paint for courts, baseball dirt, *Sam's Club* for Earth Day supplies, and *Vistaprint* for new business cards for Rodas.

Motion #5: Mick Morel moved to approve payment of May 2023 petty cash expenditures in the amount of \$2,417.43. Shawn Jones seconded the motion. Discussion: Rosinski explained the difference between bills and petty cash to new commissioners. Petty cash is for immediate needs on the debit card, smaller things. Monthly limit for petty cash is \$4k. The Board President can grant approval to go over the limit. Nothing generally gets paid without Board approval (bills). Roll call vote: Anton yes, DePalma yes, Jones yes, Morel yes, Mitchell yes. The motion passed unanimously.

Monthly Report offered by Brian Rosinski, Executive Director of Parks and Recreation:

Brian Rosinski has been training the incoming Director of Parks and Recreation, Marlon Rodas, for the past month. They have started creating the tentative budget together and Rodas will finish it in June. He reviewed the budget calendar for the year. Gerry Gibbs will support Rodas with this process along with commissioners and Charles Valente. Rosinski offered his thanks to the many great people who he has worked with at RPD over the years. Tonight will be his last board meeting! Marlon Rodas expressed it has been great to meet everyone and begin to witness the culture at RPD. He thanked Brian for his wonderful years of leadership and service to RPD.

Monthly Report offered by Natalie Sallee, Program Director:

Mitchell noted that Natalie Sallee is not present tonight as she is taking time off with the passing of her father.

Monthly Report offered by Gerry Gibbs, Treasurer:

Gerry Gibbs shared that he's been working with Rodas to work through the plan to get through the fiscal year. There will not be much more coming in from tax revenue; however, we will see additional revenue from programs. There is currently a shortfall. Gibbs also discussed the following documents:

1. "Ridgeville Park District (RPD) Treasurer's Board Meeting Report (prepared by Gerry Gibbs) May, 2023,"
2. "RIDGEVILLE PARK DISTRICT - APPROPRIATIONS LEDGER BY GROUPINGS as of 04/30/2023 for Fiscal Year Ending June 30, 2023,"
3. "RIDGEVILLE PARK DISTRICT Statement of Revenue and Appropriation Disbursements / Expenditures as of 04/30/2023 for Fiscal Year Ending June 30, 2023,"
4. "RIDGEVILLE PARK DISTRICT Balance Sheet as of 04/30/2023 for Fiscal Year Ending June 30, 2023,"
5. "RPD Treasury Fund: Reconciliation of Fund Balances to Cash and Investment Accounts Balances as of 04/30/2023 for Fiscal Year Ending June 30, 2023," and
6. "RPD Cash Account Reconciliation: Outstanding / Unresolved Items from 07/01/2022 to 04/30/2023."

Monthly Report offered by the Racial Equity, Diversity & Inclusion (REDI) Committee:

Jacy Herman noted the REDI committee did not have a quorum at their recent meeting and do not, therefore, have new recommendations to offer. They did talk with Valente about edits to the ordinances and they can come with official recommendations in a future meeting. The committee is currently working on parade sponsorships, land acknowledgement, and basketball court signage. If new commissioners want history on any projects, they can reach out to Herman. Mitchell asked for a REDI recommendation for the equity budget for the next fiscal year (2023-2024).

Old Business:

There was no Old Business to discuss.

New Business:

- **Discuss Local Government Efficiency Act (Rosinski)**

Charles Valente summarized that the Efficiency Act requires subdivisions of government to present a study committee that meets at least 3 times to report to the county clerk. The committee is to look to see if there are ways to work more efficiently in-house or with other entities. It is unpaid. Committee must include every commissioner, 2 citizens of the park district, and the Chief Executive Officer or other officer of the park district. We must do this every ten years. Valente prepared a draft resolution for the Board to adopt. Marlon Rodas will be included in the committee. Rodas found one community member thus far, Michael Miro, who has accepted the position. We are looking for suggestions for a second citizen. First meeting must be by June 10, 2023. Meetings will be subject to the Open Meetings Act. During the 1st meeting, the committee will simply appoint someone to take the lead role. The 2nd and 3rd meetings will be more in-depth. There was a suggestion to schedule the 1st Efficiency meeting to coincide with the next Board meeting on June 8. Gerry Gibbs volunteered for the role of the 2nd citizen participant.

Motion #6: Shawn Jones moved to approve the Resolution Forming a Committee on Local Government Efficiency for Ridgeville Park District, Cook County, Illinois, as presented. Amanda DePalma seconded the motion. Discussion: There can be more than 2 citizen members if desired. Folks can also be invited to attend and listen to the meetings since they will be public. They will also be recorded. Roll call vote: Anton yes, DePalma yes, Jones yes, Morel yes, Mitchell yes. The motion passed unanimously. The Resolution will be signed by Natalie Sallee as Secretary.

- **Financial Overview for New Commissioners (Gibbs)**

Gerry Gibbs introduced himself as the Board's Treasurer who reports directly to the Board, not to the Exec Director. He offered a summary of his job duties: he ensures the bills are paid as they were approved; discrepancies are noted and reported; and bank accounts are monitored and reported. The Key Financial Activities Calendar was discussed. Fiscal year runs July through June. He noted that there are guidelines about how money is spent and that money must be spent within the boundaries of the budget (emergencies and special situations may be considered). Appropriations Ordinance (spending plan) must be passed in September. Levy Ordinance (revenue plan) must be passed in December. The Executive Director creates and runs the budget. Mitchell highly encouraged new commissioners to take a boot camp through the IAPD to better understand the whole system of the park district.

Call of the Commissioners:

- Anton: Diana Anton offered thanks to Brian for all his years of service. She also offered a welcome to Shawn and Amanda, and is glad to have them join the Board.
- DePalma: Amanda DePalma expressed she is excited to be on the Board.
- Jones: Shawn Jones offered congratulations to Brian in his retirement, and said he is looking forward to working with everyone on the Board.
- Mitchell: Matthew Mitchell offered a welcome to new commissioners, expressing he is excited about the group and senses it will be an effective Board. He is also looking forward to working with Marlon. He offered thanks to Brian and wished him all the best in

his retirement. Additionally, his, and the commissioners', thoughts are with Natalie during this hard time.

- Morel: Mick Morel offered a welcome to new commissioners and Marlon. He expressed that he has known Brian since he was a little kid; Brian has been the face of Ridgeville for a long time. He will be deeply missed, and he hopes he will stop by to say hello often.

Charles Valente noted that tonight will be RPD's last Zoom meeting. Starting in June, 2023, commissioners will need to participate in-person at the Community House. A quorum of commissioners must be present. If there is a need for remote participation, the Board should be notified in advance and will strive to accommodate that.

Citizen Comment Part 2:

There were no comments at this time.

Adjournment:

Motion #7: Matthew Mitchell moved to adjourn the meeting. Shawn Jones seconded the motion. All were in favor. The meeting was adjourned at 8:00 pm.

Respectfully submitted,
Julie Larson, Minute Taker

06/07/23

Ridgeville Park District - General Account

Bills Summary

June 8, 2023

	TOTAL
ADP (Payroll Taxes)	-67.31
ADP Payroll Processing Acct.#00060-052985	-849.07
AT&T U-Verse #117-052-202	-51.88
AT&T U-Verse #117-052-204	-62.82
AT&T a/c 869-5640	-226.60
Auto-Wares Group (Bumper To Bumper)	-438.69
Bella Consulting Group, LLC	-1,062.50
Chase Paymentech	-2,087.02
CITGO	-806.21
City of Evanston Water Dept. 9090800-00	-173.71
COMCAST	-240.10
ComEd a/c 152-137-3009	-48.80
ComEd a/c 158-313-2031	-8.32
ComEd a/c 303-349-2002	-254.46
ComEd a/c 303-360-1001	-71.58
ComEd a/c 303-360-2008	-76.63
ComEd a/c 311-727-0008	-21.26
Dance in the Parks	-500.00
David, Amber	-1,225.00
Evanston Lumber Co.	-934.48
Genesis	-880.80
Great America	-105.84
Hinckley Springs-DS Waters Company	-46.95
Illinois Municipal Retirement Fund (IMRF)	-1,489.05
Jorgensen, Kristen	-475.00
Kelvin Company, LLC	-3,280.00
Language in Action	-276.00
Lemoi Ace Hardware	-506.10
Local Government Health Plan CMS	-5,955.00
LRS	-104.11
Manny's Landscaping	-17,220.00
Meltzer, Purtill & Stelle LLC	-2,275.00
National Awards	-1,600.00
Nick & Ernies	-900.00
Nicor Gas a/c 30-47-90-9630 4	-88.39
Nicor Gas a/c 31-03-84-0000 3	-144.81
Nicor Gas a/c 91-71-84-0000 4	-75.52
Parkeation, Inc.	-892.50
Rodas, Marlon*	-72.96
Russo Power Equipment	-502.80
Schwalbach, Margaret	-475.00
Shimokogawa, Miwa	-15.00
Verizon Wireless	-160.98
Weber, Maggie	-150.00
Zhang, Yihao	-300.00
TOTAL	<u>-47,198.25</u>

Ridgeville Park District - General Account

Bills Detailed Report

June 8, 2023

06/07/23

Num	Name	Memo	Amount
2010 · A/P-Corporate			
DEBIT	ADP (Payroll Taxes)	LA07: State Unemployment Tax Adjustment from 0.8500% to 1.0500%	-67.31
	ADP Payroll Processing Acct.#00...	CA22: Payroll Processing	-849.07
DEBIT	AT&T U-Verse #117-052-202	CA05: Fast Speed Internet: Acct #117-052-202	-51.88
DEBIT	AT&T U-Verse #117-052-204	CA05: Fast Speed Internet: Acct #117-052-204	-62.82
	AT&T a/c 869-5640	CA05: Landline Acct #84786956402110	-226.60
	Auto-Wares Group (Bumber To B...	RA12: Statement for Acct #4730000908	-438.69
	Bella Consulting Group, LLC	CA21: Equity Consultant Invoice# 223006	-1,062.50
DEBIT	Chase Paymentech	CA06: Chase Paymentech Fees	-2,087.02
DEBIT	CITGO	RA12: Gas	-806.21
DEBIT	City of Evanston Water Dept. 909...	CA05: Water@ 908 Seward St.	-173.71
DEBIT	COMCAST	CA05: Internet@ 1111 South Blvd: Account #8771 10 135 1142175	-240.10
DEBIT	ComEd a/c 152-137-3009	CA05: Electric@ 1w Calley	-48.80
DEBIT	ComEd a/c 158-313-2031	CA05: Electric@ 141 Elmwood Ave	-8.32
DEBIT	ComEd a/c 303-349-2002	CA05: Electric@ 908 Seward	-254.46
DEBIT	ComEd a/c 303-360-1001	CA05: Electric@ 1111 South Blvd.	-71.58
DEBIT	ComEd a/c 303-360-2008	CA05: Electric@ 1115 South Blvd.	-76.63
DEBIT	ComEd a/c 311-727-0008	CA05: Electric@ 709 Reba Place	-21.26
	Dance in the Parks	RA23: Concerts on the Ridge - 07/12/23	-500.00
	David, Amber	C105: REFUND - Summer Camp	-1,225.00
	Evanston Lumber Co.	RA14: Supplies	-934.48
	Genesis	CA06: Invoice #875419	-880.80
	Great America	CA05: Phone	-105.84
	Hinckley Springs-DS Waters Co...	CA06: Office Water Acct# 1651 5872 5335 83	-46.95
DEBIT	Illinois Municipal Retirement Fun...	CA222: May 2023 Deposit	-1,489.05
	Jorgensen, Kristen	C105: REFUND - Imaginary Games	-475.00
	Kelvin Company, LLC	RA17: Reba Park Water Fountain	-3,280.00
	Language in Action	RA24: Spanish Lessons	-276.00
	Lemoi Ace Hardware	RA14: Acct# 181700	-506.10
	Local Government Health Plan C...	CA08: Employee Health Insurance	-5,955.00
	LRS	RA14: Trash Removal - Cust # 54404.1	-104.11
	Manny's Landscaping	RA14: Seeding of Soccer Field	-17,220.00
	Meltzer, Purtill & Stelle LLC	CA09: Legal Fees	-2,275.00
	National Awards	RA17: Signs and Banners	-1,600.00
	Nick & Ernies	RA12: Repair on Ford F350	-900.00
DEBIT	Nicor Gas a/c 30-47-90-9630 4	CA05: Gas@ 908 Seward St. Rear House - May	-88.39
DEBIT	Nicor Gas a/c 31-03-84-0000 3	CA05: Gas@ 908 Seward St.	-144.81
DEBIT	Nicor Gas a/c 91-71-84-0000 4	CA05: Gas@ 1115 S. Blvd	-75.52
	Parkeation, Inc.	RA17- Commercial Tot Swing Seat Invoice #7422	-892.50
	Rodas, Marlon*	RA23: Reimbursement	-72.96
	Russo Power Equipment	RA12: Acct # 1009597	-502.80
	Schwalbach, Margaret	C105: REFUND - Imaginary Games	-475.00
	Shimokogawa, Miwa	C105: REFUND - Intermediate Taiko	-15.00
	Verizon Wireless	RA23: Acct# 980513682-0001: Inv #9935110488	-160.98
	Weber, Maggie	RA23: School of Rock Performance	-150.00
	Zhang, Yihao	C105: REFUND - G2T	-300.00
Total 2010 · A/P-Corporate			-47,198.25
C222 · IMRF (Paid by Employee)			
DEBIT	Illinois Municipal Retirement Fun...	Employee Contribution for Rosinski, Cruz, Hower, Lopez and Sallee - M...	1,234.03
Total C222 · IMRF (Paid by Employee)			1,234.03
C105 · Program Revenue			
	David, Amber	REFUND - Summer Camp 1-3 Sessions I & II Schedule Conflict - Avery...	1,225.00
	Jorgensen, Kristen	REFUND - Imaginary Games Schecule Conflict - Nate Jorgensen	475.00
	Schwalbach, Margaret	REFUND - Imaginary Games Schedule Conflict - Lucas Estanga	475.00
	Shimokogawa, Miwa	REFUND - Intermediate Taiko Schedule Conflict - Miwa Shimokogawa	15.00
	Zhang, Yihao	REFUND - G2T Class Schedule Conflict - Sara Zhang	300.00
Total C105 · Program Revenue			2,490.00
RA23 Program Supplies			
	Dance in the Parks	Concerts on the Ridge - 07/12/23	500.00
	Rodas, Marlon*	Reimbursement : Donuts, Coffee, Juice for Summer Camp Orientation	72.96
	Verizon Wireless	Invoice #9935110488 Cell Phone Monthly Charges for Rosinski & Sallee	160.98
	Weber, Maggie	Concerts on the Ridge - 07/05/23	150.00
Total RA23 Program Supplies			883.94

Ridgeville Park District - General Account

Bills Detailed Report

June 8, 2023

06/07/23

Num	Name	Memo	Amount
RA24 Partner Programs			
	Language in Action	Spanish lessons for Kids Session III-B (Apr 13-May 18)	69.00
	Language in Action	Zoom Spanish lessons for Adults Session III-A (Apr 11-May 16)	138.00
	Language in Action	Zoom Spanish lessons for Adults Session III-B (Apr 12-May 17)	69.00
Total RA24 Partner Programs			276.00
CA05 · Utilities			
DEBIT	AT&T U-Verse #117-052-202	Fast Speed Internet Account #117-052-202	51.88
DEBIT	AT&T U-Verse #117-052-204	Fast Speed Internet Account #117-052-204	62.82
	AT&T a/c 869-5640	Office Phone Lines	226.60
DEBIT	City of Evanston Water Dept. 909...	Water@ 908 Seward St. 03/01/23 - 05/01/23	173.71
DEBIT	COMCAST	Account #8771 10 135 1142175 - 05/17-06/17/23	240.10
DEBIT	ComEd a/c 152-137-3009	1w Calley Service: May	48.80
DEBIT	ComEd a/c 158-313-2031	141 Elmwood Ave. Service: May	8.32
DEBIT	ComEd a/c 303-349-2002	908 Seward Service : May	254.46
DEBIT	ComEd a/c 303-360-1001	1111 South Blvd. Service: May	71.58
DEBIT	ComEd a/c 303-360-2008	1115 South Blvd. Service: May	76.63
DEBIT	ComEd a/c 311-727-0008	709 Reba Place Service: May	21.26
	Great America	Avaya Phones for Office	105.84
DEBIT	Nicor Gas a/c 30-47-90-9630 4	Gas@ 908 Seward St Rear House - May	88.39
DEBIT	Nicor Gas a/c 31-03-84-0000 3	Gas@ 908 Seward St.: May	144.81
DEBIT	Nicor Gas a/c 91-71-84-0000 4	Gas@ 1115 S. Blvd., Kamen Park Field House: May	75.52
Total CA05 · Utilities			1,650.72
CA06 · Office Supplies & Expenses			
DEBIT	Chase Paymentech	Chase Paymentech Fees	2,087.02
	Genesis	Invoice #875419 - Copier Base Rate for 05/03/23-05/02/24 billing period	880.80
	Hinckley Springs-DS Waters Co...	Office Water Acct# 1651 5872 5335 83	46.95
Total CA06 · Office Supplies & Expenses			3,014.77
CA08 · Employee Health Insurance			
	Local Government Health Plan C...	Rodas, Marlon May & June	2,382.00
	Local Government Health Plan C...	Cruz, Marcos	1,191.00
	Local Government Health Plan C...	Sallee, Natalie	1,191.00
	Local Government Health Plan C...	Lopez, Felipe	1,191.00
Total CA08 · Employee Health Insurance			5,955.00
CA09 · Attorney Fees & Expense			
	Meltzer, Purtill & Stelle LLC	Fee for legal communication	2,275.00
Total CA09 · Attorney Fees & Expense			2,275.00
CA13 · Building Maintenance & Repair			
	Lemoi Ace Hardware	Inv# 283199 - Cleaning Supplies	50.84
	Lemoi Ace Hardware	Inv# 283398 - Painting Supplies	38.30
	Lemoi Ace Hardware	Inv# 283840 - Batteries	39.98
	Lemoi Ace Hardware	Inv# 283862 - Paint	316.57
	Lemoi Ace Hardware	Inv# 284083 - Keys	8.16
Total CA13 · Building Maintenance & Repair			453.85
CA21 · Board Development Activities			
	Bella Consulting Group, LLC	Equity Consultant Invoice# 223006	1,062.50
Total CA21 · Board Development Activities			1,062.50
CA22 · Payroll Processing Expense			
	ADP Payroll Processing Acct.#00...	Processing Charges for 04/28/23	251.46
	ADP Payroll Processing Acct.#00...	Processing Charges for 05/12/23	246.14
	ADP Payroll Processing Acct.#00...	Processing Charges for 05/26/23	251.42
	ADP Payroll Processing Acct.#00...	Workforce Now - HR Assist	100.05
Total CA22 · Payroll Processing Expense			849.07
IA19 · III. Municipal Retirement Fund			
DEBIT	Illinois Municipal Retirement Fun...	Employee Contribution for Rosinski, Cruz, Hower, Lopez and Sallee - M...	255.02
Total IA19 · III. Municipal Retirement Fund			255.02

06/07/23

Ridgeville Park District - General Account

Bills Detailed Report

June 8, 2023

Num	Name	Memo	Amount
LA07 · SUI (State Unemployment 1.050%)			
DEBIT	ADP (Payroll Taxes)	State Unemployment Tax Adjustment from 0.8500% to 1.0500%	67.31
Total LA07 · SUI (State Unemployment 1.050%)			67.31
RA12 · Vehicle Maintenance & Repair			
	Auto-Wares Group (Bumber To B...	Inv 473-293222 - Long Life Mini	9.78
	Auto-Wares Group (Bumber To B...	Inv 473-294751 - F150 Pwr Stop Kit	258.92
	Auto-Wares Group (Bumber To B...	Inv 473-294901 - F150 Battery	187.99
	Auto-Wares Group (Bumber To B...	Inv 473-294921 - Refund of item purchased on another invoice	-18.00
DEBIT	CITGO	Gas - May 2023	881.21
DEBIT	CITGO	Refund of Finance Charge	-75.00
	Nick & Ernies	New tires and Valve stem repair on the F150	900.00
	Russo Power Equipment	Invoice # SPI20231658 - Wheel bearing spacers; Wheel parts for drive ...	209.93
	Russo Power Equipment	Invoice # SPI20234914 - Bolts; Lock Nuts	17.94
	Russo Power Equipment	Invoice # SPI20245456 - Wheel bearing spacers	160.99
	Russo Power Equipment	Invoice # SPI20245457 - Gas Cans	113.94
Total RA12 · Vehicle Maintenance & Repair			2,647.70
RA14 · Playground Maintenance Mat.			
	Evanston Lumber Co.	Inv#114522 - Joists & Screws	28.20
	Evanston Lumber Co.	Inv#114926 - Shims & Screws	23.85
	Evanston Lumber Co.	Inv#115121 - Bolts, Nuts, Washers	82.10
	Evanston Lumber Co.	Inv#115530 - Round Molding	20.40
	Evanston Lumber Co.	Inv#115937 - Ceramic Deck Screws	75.90
	Evanston Lumber Co.	Inv#116586 - Extra lumber for Storage	75.98
	Lemoi Ace Hardware	Inv# 284050 - Foil Tape; Weed & Feed	52.25
	LRS	Garbage Pickup: Monthly Charge Inv#0005252210 (Service for 05/01-0...	104.11
	Manny's Landscaping	Seeding of Soccer Field	3,800.00
	Manny's Landscaping	Seeding of Playground and Lot Next to Drive way; Drainage System	3,700.00
	Manny's Landscaping	Playground Woodchips for all parks	9,720.00
Total RA14 · Playground Maintenance Mat.			17,682.79
RA17 · Playground & Park Equipment			
	Evanston Lumber Co.	Inv#115382 - Lumber for Horseshoe pit	146.00
	Evanston Lumber Co.	Inv#116032 - Lumber for Horseshoe pit	97.20
	Evanston Lumber Co.	Inv#116185 - Lumber for Horseshoe pit	182.50
	Evanston Lumber Co.	Inv#116253 - Hardware for Horseshoe pit	156.90
	Evanston Lumber Co.	Inv#116357 - Supplies for Horseshoe pit	45.45
	Kelvin Company, LLC	Reba Park Water Fountain	3,280.00
	National Awards	Inv#14555 - Banners	1,600.00
	Parkeation, Inc.	4 Commercial Tot Swing Seats, 6 Commercial Belt Swing Seats	768.00
	Parkeation, Inc.	Freight	124.50
Total RA17 · Playground & Park Equipment			6,400.55
TOTAL			0.00

06/06/23

Ridgeville Park District
Petty Cash Summary
June 8, 2023

	<u>TOTAL</u>
ADOBE Systems, Inc.	-239.88
Amazon.com	-1,598.94
APPLE, INC.	-9.99
Bateman, Dancy	-50.00
Best Buy	-1,463.99
Dengeo's	-182.97
Drumskull Drums	-47.89
GoDaddy	-152.74
Home Depot	-745.85
IAPD Illinois Assoc of Park Districts	-190.00
Kelvin Company, LLC	-3,400.00
KFC	-40.50
Lurvey Landscape Supply	-330.00
Mail Chimp	-47.00
Sam's Club	-152.50
Target	-110.07
The Copy Room	-112.50
Windy City Garden Center	-49.97
TOTAL	<u><u>-8,924.79</u></u>

06/06/23

Ridgeville Park District
Petty Cash Details
 June 8, 2023

Num	Name	Memo	Amount
2020 · A/P-Petty Cash			
DEBIT	Home Depot	RA14: Table Saw	-358.51
DEBIT	Mail Chimp	CA06: Monthly Fee for over 2000 patron emails	-47.00
DEBIT	ADOBE Systems, Inc.	CA06: Adobe Acrobat Pro Annual Subscription	-239.88
DEBIT	Target	RA23: Gift Card for Natalie Sallee	-110.07
DEBIT	Home Depot	RA23: Orchid Plant for Natalie Sallee	-14.31
DEBIT	Amazon.com	RA23: Miracle Grow	-8.97
DEBIT	Amazon.com	RA23: Garden Food	-33.48
DEBIT	Amazon.com	RA23: Plant Labels and Garden Marker	-7.99
DEBIT	Amazon.com	RA23: Camp Supplies	-79.99
DEBIT	Amazon.com	RA23: Camp Supplies	-5.99
DEBIT	Amazon.com	RA23: Camp Supplies	-11.99
DEBIT	Amazon.com	RA23: Camp Supplies	-780.57
DEBIT	Amazon.com	RA23: Camp Supplies	-24.99
DEBIT	Home Depot	RA23: LED Lights for Reba/Bummel Park	-373.03
DEBIT	Sam's Club	RA23: Camp Supplies	-152.50
DEBIT	Amazon.com	RA23: Promotional Pens	-144.55
DEBIT	Amazon.com	RA23: Camp Supplies	-34.99
DEBIT	IAPD Illinois Assoc of Park Dis...	CA21: IAPD Boot Camp Fee	-190.00
DEBIT	Lurvey Landscape Supply	RA14: Roses	-330.00
DEBIT	Dengeo's	RA23: Staff Lunch	-182.97
DEBIT	The Copy Room	RA55: RPD Posters & Postcards	-112.50
DEBIT	KFC	RA23: Staff Lunch	-40.50
DEBIT	Drumskull Drums	RA23: Drum Sticks	-47.89
DEBIT	Amazon.com	RA23: Remo Tall Drum	-436.95
DEBIT	APPLE, INC.	CA06: iPad Memory	-9.99
DEBIT	Windy City Garden Center	CA13: Flowers	-49.97
DEBIT	GoDaddy	CA06: Addition of 1 User for Microsoft 365 Email	-76.37
DEBIT	GoDaddy	CA06: Addition of 1 User for Microsoft 365 Email	-76.37
DEBIT	Amazon.com	RA23: Camp Supplies	-18.99
DEBIT	Amazon.com	RA23: Camp Supplies	-9.49
DEBIT	Best Buy	CA06: Ipad Pencil	-114.00
DEBIT	Best Buy	CA06: Ipad	-1,349.99
995732	Bateman, Dancy	CA06: Notary Services	-50.00
995733	Kelvin Company, LLC	RA17: Concrete Work	-3,400.00
Total 2020 · A/P-Petty Cash			-8,924.79
RA23 Program Supplies			
DEBIT	Target	Gift Card for Natalie Sallee	110.07
DEBIT	Home Depot	Orchid Plant for Natalie Sallee	14.31
DEBIT	Amazon.com	Miracle Grow	8.97
DEBIT	Amazon.com	Garden Food	33.48
DEBIT	Amazon.com	Plant Labels and Garden Marker	7.99
DEBIT	Amazon.com	Craft Supplies for Summer Camp	79.99
DEBIT	Amazon.com	Craft Supplies for Summer Camp	5.99
DEBIT	Amazon.com	Craft Supplies for Summer Camp	11.99
DEBIT	Amazon.com	Art/Craft Supplies for Summer Camp	780.57
DEBIT	Amazon.com	Art/Craft Supplies for Summer Camp	24.99
DEBIT	Home Depot	LED Lights for Reba/Bummel Park	373.03
DEBIT	Sam's Club	Snacks and Supplies for Summer Camp	152.50
DEBIT	Amazon.com	Promotional Pens with Ridgeville Logo	144.55
DEBIT	Amazon.com	Summer Camp Supplies - Water Balloons	34.99
DEBIT	Dengeo's	Brian's Retirement Lunch	182.97
DEBIT	KFC	Brian's Retirement Lunch	40.50
DEBIT	Drumskull Drums	Drum Sticks	47.89
DEBIT	Amazon.com	Remo Tall Drum	436.95
DEBIT	Amazon.com	Summer Camp Supplies - Water Balloons	18.99
DEBIT	Amazon.com	Summer Camp Supplies - Sandwich Bags	9.49
Total RA23 Program Supplies			2,520.21
CA06 · Office Supplies & Expenses			
DEBIT	Mail Chimp	Email Integration for programs	47.00
DEBIT	ADOBE Systems, Inc.	Adobe Acrobat Pro DC 05/20/22, order 7044402888	239.88
DEBIT	APPLE, INC.	iPad Memory	9.99
DEBIT	GoDaddy	Addition of 1 User for Microsoft 365 Email	76.37
DEBIT	GoDaddy	Addition of 1 User for Microsoft 365 Email	76.37
DEBIT	Best Buy	Ipad Pencil	114.00
DEBIT	Best Buy	Ipad	1,349.99

06/06/23

Ridgeville Park District
Petty Cash Details
 June 8, 2023

Num	Name	Memo	Amount
995732	Bateman, Dancy	Notary Services for Swearing in of Commissioners	50.00
	Total CA06 · Office Supplies & Expenses		1,963.60
CA13 · Building Maintenance & Repair			
DEBIT	Windy City Garden Center	Flowers for Flower Box @ 908 Seward	49.97
	Total CA13 · Building Maintenance & Repair		49.97
CA21 · Board Development Activities			
DEBIT	IAPD Illinois Assoc of Park Dis...	Registration for IAPD Boot Camp for S. Jones and A. Depalma	190.00
	Total CA21 · Board Development Activities		190.00
RA14 · Playground Maintenance Mat.			
DEBIT	Home Depot	Table Saw	358.51
DEBIT	Lurvey Landscape Supply	Roses for Kamen West Rose Garden	330.00
	Total RA14 · Playground Maintenance Mat.		688.51
RA17 · Playground & Park Equipment			
995733	Kelvin Company, LLC	Concrete Work @ Reba Park	3,400.00
	Total RA17 · Playground & Park Equipment		3,400.00
RA55 · Program Promotion & Rec Expense			
DEBIT	The Copy Room	RPD Posters & Postcards	112.50
	Total RA55 · Program Promotion & Rec Expense		112.50
TOTAL			0.00

Monthly Board Report May

Date: 05/09/23

To: Board of Commissioners

From: Marlon Rodas

Subject: Monthly Report

Since assuming the role of Executive Director on Thursday June 1 we have only had two trees fall. Sunrise Tree Care picked up the large branch at Kamen East Friday Morning June 2nd.

A 60' Siberian elm had large branches fall Sunday evening June 4th. Marcos, Carey (from Sunrise Tree Care) and myself spoke to him and they advised it should be removed due to safety concerns.

Staff and I have met regarding Summer programming including camps and concerts, this will continue through the summer in order to keep well informed of district happenings.

Gerry and I have been going over the upcoming fiscal year's budget which is high priority at this time

I continue to meet with staff, local stake holders and introduce myself to residents in this new exciting role.

Date: June 6, 2023
To: Board of Commissioners
From: Natalie Sallee
Subject: Monthly Report

Studio 908 Summer Classes

The summer session of Studio 908 Adult Classes will run June 4-August 12. Classes are only offered online or outdoors, with the exception of Adult Tap which will run in the second-floor studio. Registration is open online.

Summer Camp

Arts & Adventure Camp begins June 7. We have about 65 campers between rising 1st-3rd graders, 4th-7th graders, and CITs. Vee Witter and Josh Coveliers are our Camp Directors, and we have a staff of 15 camp counselors. I am continuing to make plans for special guest visits.

We are also running a Summer Story Workshop on Mondays at Leider Park for pre-k and kindergarteners led by Laura Downey.

Summer Sports

Summer t-ball and soccer begin the week of June 12. Giovanni Ventura is coaching soccer again, and Quintrell Gary is coaching t-ball. Jocelyn Leigh will be assisting both. We have about 20 kids signed up for each sport.

Youth Grow Team

Laura Downey is leading the Youth Grow Team this summer. The program has shifted a bit and will incorporate more volunteers to assist the YGT staff. Laura has done a terrific job of organizing volunteers and getting the gardens prepped for the season.

“On the Ridge” Series

1. Theater on the Ridge will feature Laughing Stock Theatre again this summer. They are performing a devised piece called “A Tale of Two Houses: Things That Go Bump in the Night.” Performances will run on Saturday and Sunday evenings, June 10-25, at 4pm at Ridgeville Park.
2. Concerts on the Ridge will feature 8 musical performances this season on Wednesday nights at 6pm at Ridgeville Park. Here’s the lineup:
 - July 5: School of Rock Evanston
 - July 19: 45 RPM
 - July 26: Gerald McClendon
 - August 2: Steve Knight
 - August 9: Los Perros Cubanos
 - August 16: Esther Jones & Band
 - August 23: Jutta & the Hi-Dukes
 - August 30: Michael Charles & His Band
3. Dance on the Ridge will feature “Dance in the Parks” on Wednesday, July 10 at 6pm at Ridgeville Park. This is there second season with us.

Cocina Azteca and Katz Cookies will be joining us again this summer, and possibly Firehouse Grill.

Partner Events in Ridgeville Park District

We are partnering with Purple Line Adventure Play for pop-ups at Kay Lee Tot Lot on Tuesdays, Thursdays, and Saturdays from 1-5pm in June and July.

We are hosting two of Evanston Public Library's events this summer. The DIME Dance Off will take place at Brummel Park on June 9, and Touch a Truck at Elks Park on August 11.

We are partnering with the Fourth of July Association on July 4 for races at Kamen East Park. Matt Mitchell is taking the reins this summer.

We are hosting two of the City of Evanston's Starlight Concerts. We will host a concert at Kamen East Park on July 6 and the food truck festival at Elks Park on July 18.

We are hosting the Evanston Pride Picnic again this year on July 29 at Ridgeville Park.

My Schedule

I am having surgery on my hands this summer. The first one is June 8 and the second will be (hopefully) 3 weeks later. Emailing will be a bit tough for me, but please continue to email me so I can keep my communication organized. I may follow up with a text or a call, just FYI.

Thank you for the kind notes and gift card after my dad's passing. I appreciate your patience with me while I was away.

NOTABLE ACTIVITY: On May 31, the Treasurer signed-off on the County Clerk's annual Levy Edit report. This step more typically occurs in early April, suggesting tax bills may be delayed by one to two months unless the Clerk's office is able to complete all the remaining steps in the Tax Extension process before the end of June.

MONTHLY REPORTS: This following narrative discusses these monthly financial reports: Appropriations Ledger, Statement of Revenues and Disbursements, Balance Sheet, Cash & Investment Account Reconciliation, and Outstanding / Unresolved Items.

KEY INDICATOR DISCUSSION:

- **BUDGET PERFORMANCE - APPROPRIATIONS:** YTD Expenditures overall through May were 70% of the Appropriations Plan, well below the 88% anticipated level. By fund, IMRF and Recreation are of greatest concern, with nearly \$190,000 unexpended. Capital Improvements are also far below plan, but of less concern for two reasons. First, supply chain delays are the biggest issue. Two, these monies do not impact the ability to levy taxes during the upcoming budget season. The Liability Insurance Fund is over plan, but year-end accounting entries to distribute and accrue the expenditures over multiple fiscal years should compensate for and correct this (and in a related fashion CA53, Property Casualty Insurance, in the General Fund will also be adjusted to what likely will be a favorable variance.)
- **BUDGET PERFORMANCE - REVENUES:** YTD Revenue is within \$28,000 of the plan with little more tax revenue expected to arrive. This is less than a 3% variance, which is pretty good performance, given all the 'moving parts'/variables. Analyzing matters further, \$12,800 is revenue from an unplanned insurance claim to repair a vandalized basketball court. These funds are earmarked to be expended in the next fiscal year's appropriations budget. Rental and program revenue are within 2.4% of the budget. Interest revenues exceeded plans by nearly \$4,500 largely due to the monies held in The Illinois Funds which have yielded much higher returns than the investments in money market accounts and CD's. Tax Revenues are hardest to speak to because of how property taxes are collected across multiple fiscal years. In theory, 55% of the annual total Levy should be received by now. The actual amount received is about \$60,000 short of that. This is a higher level of uncollected taxes than is typical. Perhaps it is related to the gyrations over the past year in issuing tax bills and collecting the revenue. The \$335,000 of prior year tax revenues is not a planned part of this fiscal year's budget but would typically roughly match the uncollected portion of the 'this fiscal year' taxes to be collected in the next fiscal year. If there wasn't a \$60,000 shortfall in the first installment collections, that comparison would be reasonably true. Illinois Replacement Tax Revenue has exceeded the plan by roughly \$24,000, helping to offset the property tax shortfall.
- **CASH FLOW:** Net Revenue (Revenue less Appropriations) shows since the start of the fiscal year, \$189,000 more has been received in Revenues than has been expended. The budget aims to arrive at a shortfall of \$119,000 by June 30, to reduce unexpended surpluses arising from Covid disruptions in the two prior fiscal years. This means there is an unfavorable net position of nearly \$310,000. Factoring out the \$97,000 in Capital Improvement fund issues and adjusting for the \$12,805 unplanned insurance claim, this unfavorable net position is adjusted to \$200,000. Should June expenditures approach this figure, excluding capital projects, the unfavorable position can be eliminated. If not, it will have an unwelcome impact on the budget planning for next year's Levy Ordinance.
- **ASSETS & LIABILITIES:** Nothing noteworthy this month
- **CASH & INVESTMENTS:** The Chase banking relationship balances are above FDIC limits due to the receipt of Property Taxes. Were expenditures closer to matching the plan, this would resolve the issue. As law requires, Chase has set aside funds at the Fed as insurance for the amounts over FDIC limits.
- **OUTSTANDING/UNRESOLVED ITEMS:** The report looks great. No outstanding items are outside the time window to be considered stale or particularly problematic. Office staff did a great job in the past month cleaning this up.

RIDGEVILLE PARK DISTRICT - APPROPRIATIONS LEDGER
as of 05/31/2023 for Fiscal Year Ending June 30, 2023

Acct Description	Ordinance	Actual YTD	Remaining	YTD %	
CA01 Part Time Wages	38,850	32,420.03	\$6,429.97	83%	
CA03 Administrative Salaries	114,850	91,544.57	23,305.43	80%	
CA05 Utilities	33,000	20,966.54	12,033.46	64%	
CA06 Office Supplies & Equipment	12,000	9,346.43	2,653.57	78%	
CA08 Employee Health Insurance	73,600	62,124.00	11,476.00	84%	
CA09 Legal	14,000	11,348.00	2,652.00	81%	
CA10 Audit	9,700	9,700.00	0.00	100%	
CA13 Facilities Repairs & Maintenance	28,500	14,872.19	13,627.81	52%	
CA16 Employee Benefits - 403B Contributions	3,500	2,750.00	750.00	79%	
CA21 Board Development Activities	24,000	21,246.31	2,753.69	89%	
CA22 Payroll Processing	9,000	6,624.56	2,375.44	74%	
CA51 Capital Improvements to Facilities	17,500	10,899.98	6,600.02	62%	
CA53 Property Casualty Insurance	14,500	22,111.62	(7,611.62)	152%	
CA96 General Unapproved Appropriations	-	0.00	0.00	N.M.	
CA97 Petty Unapproved Appropriations	-	7,279.58	(7,279.58)	N.M.	
CA98 Gen'l Unapproved Approp., for Write-Off	-	0.00	0.00	N.M.	
CA99 Petty Unapproved Approp., for Write-Off	-	0.00	0.00	N.M.	
C239C	General Fund Total	\$ 393,000	\$323,233.81	\$69,766.19	82%
RA12 Vehicle & Equipment: Repairs / Maint	20,500	8,417.83	12,082.17	41%	
RA14 Park & Playground: Maint / Repairs	28,000	13,529.27	14,470.73	48%	
RA17 Capital Outlays - Parks & Playgrounds	32,000	14,280.57	17,719.43	45%	
RA23 Programs: Supplies	23,500	13,809.42	9,690.58	59%	
RA24 Programs: Partner Camps	115,000	89,034.05	25,965.95	77%	
RA31 Wages: Part Time	31,500	8,683.36	22,816.64	28%	
RA34 Wages: Programs	131,500	97,031.65	34,468.35	74%	
RA37 Wages: Maintenance (FT)	113,000	88,568.02	24,431.98	78%	
RA38 Salary: Recreation Administration	47,300	43,604.48	3,695.52	92%	
RA49 Intergov't Transfer: After School Program	12,000	0.00	12,000.00	0%	
RA55 Program Promotion	22,000	17,850.63	4,149.37	81%	
C239R	Recreation Fund Total	\$ 576,300	\$394,809.28	\$181,490.72	69%
IA19 Illinois Municipal Retirement Fund	16,000	7,439.63	\$8,560.37	46%	
C239I	IMRF Fund Total	\$ 16,000	\$7,439.63	\$8,560.37	46%
SA20 Social Security	34,000	27,484.76	\$6,515.24	81%	
C239S	Social Security Fund Total	\$ 34,000	\$27,484.76	\$6,515.24	81%
LA07 Unemployment Insurance	2,000	1,501.22	\$498.78	75%	
LA15 Worker's Compensation Insurance	8,500	14,483.50	(5,983.50)	170%	
LA24 Liability Insurance	11,500	19,688.59	(8,188.59)	171%	
C239L	Liability Insurance Fund Total	\$ 22,000	\$35,673.31	(\$13,673.31)	162%
C6191 Trees / Shrubs / Plantings	15,000	4,367.00	10,633.00	29%	
C6221 Multi-Use Maint Vehicle	25,000	0.00	25,000.00	0%	
C6231 Nature Based Play Area	15,000	7,077.00	7,923.00	47%	
C6232 Ford F250 with Plow	40,000	0.00	40,000.00	0%	
C600	Capital Improvement Fund Total	\$ 95,000	\$11,444.00	\$83,556.00	12%
APPROPRIATIONS TOTALS		\$ 1,136,300	\$800,084.79	\$336,215.21	70%
Target:				88%	

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 - APPROPRIATIONS LEDGER BY GROUPINGS
as of 05/31/2023 for Fiscal Year Ending June 30, 2023

Acct Description	Ordinance	Actual YTD	Remaining	YTD %
CA01 Part Time Wages	38,850	32,420.03	6,429.97	83%
CA03 Administrative Salaries	114,850	91,544.57	23,305.43	80%
CA08 Employee Health Insurance	73,600	62,124.00	11,476.00	84%
CA16 Employee Benefits - 403B Contributions	3,500	2,750.00	750.00	79%
CAxx Salaries, Wages & Benefits	230,800	188,838.60	41,961.40	82%
CA09 Legal	14,000	11,348.00	2,652.00	81%
CA10 Audit	9,700	9,700.00	0.00	100%
CA21 Board Development Activities	24,000	21,246.31	2,753.69	89%
CA22 Payroll Processing	9,000	6,624.56	2,375.44	74%
CAxx Services	56,700	48,918.87	7,781.13	86%
CA06 Administrative (Office, Furn./Equip)	12,000	9,346.43	2,653.57	78%
CA05 Utilities	33,000	20,966.54	12,033.46	64%
CA13 Facilities Repairs & Maintenance	28,500	14,872.19	13,627.81	52%
CA51 Capital Improvements to Facilities	17,500	10,899.98	6,600.02	62%
CA53 Property Casualty Insurance	14,500	22,111.62	(7,611.62)	152%
CAxx Facilities	93,500	68,850.33	24,649.67	74%
CA96 General Unapproved Appropriations	-	0.00	0.00	N.M.
CA97 Petty Unapproved Appropriations	-	7,279.58	(7,279.58)	N.M.
CA98 Gen'l Unapproved Approp., for Write-Off	-	0.00	0.00	N.M.
CA99 Petty Unapproved Approp., for Write-Off	-	0.00	0.00	N.M.
C239C General Fund Total	\$ 393,000	\$323,233.81	\$69,766.19	82%
RA38 Salary: Recreation Administration	47,300	43,604.48	3,695.52	92%
RA34 Wages: Programs	131,500	97,031.65	34,468.35	74%
RA37 Wages: Maintenance (FT)	113,000	88,568.02	24,431.98	78%
RA31 Wages: Part Time	31,500	8,683.36	22,816.64	28%
RAxx Salaries & Wages	323,300	237,887.51	85,412.49	74%
RAxx Programs (Supplies & Transfers)	150,500	102,843.47	47,656.53	68%
RA55 Program Promotion	22,000	17,850.63	4,149.37	81%
RA14 Park & Playground: Maint / Repairs	28,000	13,529.27	14,470.73	48%
RA17 Capital Outlays - Parks & Playgrounds	32,000	14,280.57	17,719.43	45%
RAxx Parks & Playgrounds	60,000	27,809.84	32,190.16	46%
RA12 Vehicles & Equipment	20,500	8,417.83	12,082.17	41%
C239R Recreation Fund Total	\$ 576,300	\$394,809.28	\$181,490.72	69%
IA19 Illinois Municipal Retirement Fund	16,000	7,439.63	\$8,560.37	46%
C239I IMRF Fund Total	\$ 16,000	\$7,439.63	\$8,560.37	46%
SA20 Social Security	34,000	27,484.76	\$6,515.24	81%
C239S Social Security Fund Total	\$ 34,000	\$27,484.76	\$6,515.24	81%
LA07 Unemployment Insurance	2,000	1,501.22	\$498.78	75%
LA15 Worker's Compensation Insurance	8,500	14,483.50	(5,983.50)	170%
LA24 Liability Insurance	11,500	19,688.59	(8,188.59)	171%
C239L Liability Insurance Fund Total	\$ 22,000	\$35,673.31	(\$13,673.31)	162%
C6191 Trees / Shrubs / Plantings	15,000	4,367.00	10,633.00	29%
C6221 Multi-Use Maint Vehicle	25,000	0.00	25,000.00	0%
C6231 Nature Based Play Area	15,000	7,077.00	7,923.00	47%
C6232 Ford F250 with Plow	40,000	0.00	40,000.00	0%
C600 Capital Improvement Fund Total	\$ 95,000	\$11,444.00	\$83,556.00	12%
APPROPRIATIONS TOTALS	\$ 1,136,300	\$800,084.79	\$336,215.21	70%
Target:				88%

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: 05/31/2023 for Fiscal Year Ending June 30, 2023
General Ledger --- Trial Balance

#	Account Description	Combining Funds Total	Major Funds		Working Cash	Special Revenue Funds				
			General	Recreation		Special Combined	IMRF	Social Security	Liability Insurance	Capital Projects
ASSETS (Debits):										
C170	Accounts Receivable: Misc	0.00	0.00							
C175	Accounts Receivable: CDBG	0.00		0.00						
C176	Accounts Receivable: IL Grants	0.00		0.00						
C301	Taxes Receivable Current Year	380,077.76	181,334.28	169,381.09		29,362.39	5,666.36	15,968.52	7,727.51	
C302	Taxes Receivable Prior Years	(10,748.02)	(5,022.69)	(4,829.03)		(896.30)	(188.65)	(523.98)	(183.67)	
C201	Cash and Investments	1,121,464.42	323,741.21	424,382.98	196,024.19	177,316.04	23,218.59	28,958.36	6,910.47	
	Cash & Inv. Unapplied Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
C205	PrePaid Insurance: Workers Comp	0.00				0.00			0.00	
C206	PrePaid Insurance: Property (General)	0.00	0.00							
C207	PrePaid Insurance: Liability	0.00				0.00			0.00	
C215	Due From Recreation (to General)	0.00	0.00							
C216	Due From General to ...	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL ASSETS:		1,490,794.16	500,052.80	588,935.04	196,024.19	205,782.13	28,696.30	44,402.90	14,454.31	118,228.62
LIABILITIES & FUND BALANCES (Credits):										
C217	Accts Payable: Payroll	0.00	0.00	0.00						
C218	Accts Payable: Social Security	0.00				0.00		0.00		
C219	Accts Payable: Misc	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
C220	Accts Payable: Fed Withholding	0.00	0.00							
C221	Accts Payable: State Withholding	0.00	0.00							
C222	Accts Payable: IMRF	1,234.03	1,234.03							
C223	Accts Payable: 403 B7	0.00	0.00							
C224	Accts Payable: Employee Garnishments W	0.00	0.00							
C225	Accts Payable: Unemployment	0.00	0.00							
C235	Deferred Taxes Due: Current Year	380,077.76	181,334.28	169,381.09		29,362.39	5,666.36	15,968.52	7,727.51	
C236	Deferred Taxes Due: Prior Years	(10,748.02)	(5,022.69)	(4,829.03)		(896.30)	(188.65)	(523.98)	(183.67)	
C237	Unearned Grant Income (Recreation)	0.00		0.00						
C238	Unearned Program Revenue	0.00		0.00						
C240	&C500 Unappropriated Surplus	931,561.04	285,541.52	259,011.27	196,024.19	190,984.06	19,357.75	25,176.76	29,581.93	
C5000	Capital Projects - Unallocated Surplus								100.00	
C5191	Vanden Avenne Bequest								36,767.62	
C5221	Multi-Use Maint Vehicle								25,000.00	
C5231	Nature Based Play Area - Reba Park								15,000.00	
C5232	Ford F250 Truck with Plow								40,000.00	
	Revenue less Disbursements TY	188,669.35	36,965.66	165,371.71		(13,668.02)	3,860.84	3,781.60	(22,671.46)	1,361.00
TOTAL LIABILITIES & FUND BALANCES:		1,490,794.16	500,052.80	588,935.04	196,024.19	205,782.13	28,696.30	44,402.90	14,454.31	118,228.62

Notes: 1. Shaded Lines provide sub-ledger supplemental detail for C500 - Capital Project and are excluded from Totals to avoid double inclusion
2. C201 shown in summary on this report. See Treasury Fund Reconciliation for full details

RIDGEVILLE PARK DISTRICT

Balance Sheet

as of: 05/31/2023 for Fiscal Year Ending June 30, 2023

Assets	Major Funds		Working Cash	Special Revenue Funds					Combining Total
	General	Recreation		Special Combined	IMRF	Liability Insurance	Social Security	Capital Projects	
Cash & Investments	323,741.21	424,382.98	196,024.19	177,316.04	23,218.59	6,910.47	28,958.36	118,228.62	1,121,464.42
Cash & Investments Unapplied Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00		0.00					0.00
Taxes Receivable	176,311.59	164,552.06		28,466.09	5,477.71	7,543.84	15,444.54	0.00	369,329.74
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
Total Assets	500,052.80	588,935.04	196,024.19	205,782.13	28,696.30	14,454.31	44,402.90	118,228.62	1,490,794.16
Deferred Outflows	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows	500,052.80	588,935.04	196,024.19	205,782.13	28,696.30	14,454.31	44,402.90	118,228.62	1,490,794.16
Liabilities									
Accounts Payable	1,234.03	0.00		0.00	0.00	0.00		0.00	1,234.03
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	1,234.03	0.00		0.00	0.00	0.00	0.00	0.00	1,234.03
Deferred Inflows (Property Taxes)	176,311.59	164,552.06		28,466.09	5,477.71	7,543.84	15,444.54	0.00	369,329.74
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	59,087.42	23,218.59	6,910.47	28,958.36	0.00	255,111.61
Assigned	0.00	424,382.98		118,228.62	0.00	0.00	0.00	118,228.62	542,611.60
Unassigned	322,507.18	0.00		0.00	0.00	0.00	0.00	0.00	322,507.18
Total Fund Balances	322,507.18	424,382.98	196,024.19	177,316.04	23,218.59	6,910.47	28,958.36	118,228.62	1,120,230.39
Total Liabilities, Def. Inflows, Funds	500,052.80	588,935.04	196,024.19	205,782.13	28,696.30	14,454.31	44,402.90	118,228.62	1,490,794.16

Supplemental Sub-Ledger for Capital Projects Funds Assignment:		
Capital Projects - Unallocated Surplus	(Note: Prior to fiscal year end, to foot to fund balance, this line also includes current year unapplied net revenues)	1,461.00
Vanden Avenue Bequest		36,767.62
Multi-Use Maint Vehicle		25,000.00
Nature Based Play Area - Reba Park		15,000.00
Ford F250 Truck with Plow		40,000.00
Total Fund Balance		118,228.62

RIDGEVILLE PARK DISTRICT
as of: 05/31/2023 for Fiscal Year Ending June 30, 2023

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)	737,800		352,000		328,800		11,000		31,000		15,000			
	3% Cook County Clerk Loss Factor	22,134		10,560		9,864		330		930		450			
C242	Property Tax Receipts (This Yr)	759,934	357,722.24	362,560	170,665.72	338,664	159,418.91	11,330	5,333.64	31,930	15,031.48	15,450	7,272.49		
C243	Property Tax Receipts (Prior Yrs)		334,464.07		156,368.67		150,164.33		5,966.83		16,234.88		5,729.36		
C108	Replacement Tax Revenue	28,000	52,414.88	16,000	26,737.88	12,000	25,677.00								
	Tax Receipts Sub-Total	787,934	744,601.19	378,560	353,772.27	350,664	335,260.24	11,330	11,300.47	31,930	31,266.36	15,450	13,001.85		
C101	Miscellaneous Revenue	0	14,305.00			0	1,500.00							0	12,805.00
C104	Rental Revenue	7,500	5,380.00			7,500	5,380.00								
C105	Program Revenue	220,000	216,763.75			220,000	216,763.75								
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	1,277.00			0	1,277.00							0	0.00
C111	Interest Collected	2,000	6,427.20	2,000	6,427.20										
	Total Revenue	1,017,434	988,754.14	380,560	360,199.47	578,164	560,180.99	11,330	11,300.47	31,930	31,266.36	15,450	13,001.85	0	12,805.00
	Planned Use of Unexpended Funds	141,000		23,000		8,000		5,000		3,000		7,000		95,000	
	Exclude 3% Cook Cty Clerk Loss Factor	(22,134)		(10,560)		(9,864)		(330)		(930)		(450)			
	Total Planned Funding Sources (see note)	1,136,300		393,000		576,300		16,000		34,000		22,000		95,000	

APPROPRIATIONS:															
C239 & C600	Total Appropriations	1,136,300	800,084.79	393,000	323,233.81	576,300	394,809.28	16,000	7,439.63	34,000	27,484.76	22,000	35,673.31	95,000	11,444.00

REVENUE Less APPROPRIATIONS	(118,866)	\$188,669.35	(12,440)	36,965.66	1,864	\$165,371.71	(4,670)	\$3,860.84	(2,070)	\$3,781.60	(6,550)	(\$22,671.46)	(95,000)	\$1,361.00
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NOTE: 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

RPD Cash Account Reconciliation: Outstanding / Unresolved Items

From 07/01/2022 to 05/31/2023

Date	Num	Description	Amount
.CA97 Petty Cash: Unapproved: Current Month CA97			
05/11/2023		THE HOME DEPOT 1902 EVANSTON IL	\$358.51
05/17/2023		CHECK 995732	\$50.00
05/19/2023		CHECK 995733	\$3,400.00
05/22/2023		ADOBE *800-833-6687 ADOBE.LY/EN	\$239.88
05/22/2023		Mailchimp 678-9990141 GA	\$47.00
05/22/2023		TARGET 00020792 CHICAGO I	\$110.07
05/22/2023		THE HOME DEPOT 1902 EVANSTON IL	\$14.31
05/24/2023		AMZN Mktp US*074N29I Amzn.com/bi	\$79.99
05/24/2023		AMZN Mktp US*8H4WY0L Amzn.com/bi	\$5.99
05/24/2023		AMZN Mktp US*A382E6F Amzn.com/bi	\$7.99
05/24/2023		AMZN Mktp US*AE2RN8Q Amzn.com/bi	\$8.97
05/24/2023		AMZN Mktp US*DD01I8F Amzn.com/bi	\$11.99
05/24/2023		AMZN Mktp US*MC3JD8A Amzn.com/bi	\$33.48
05/25/2023		AMZN Mktp US*158FA2Q Amzn.com/bi	\$780.57
05/25/2023		AMZN Mktp US*DO4BU67 Amzn.com/bi	\$24.99
05/25/2023		SAMSClub #6444 EVANSTON IL	\$152.50
05/25/2023		THE HOME DEPOT 1902 EVANSTON IL	\$373.03
05/26/2023		AMZN Mktp US*6J7YM3P Amzn.com/bi	\$34.99
05/26/2023		AMZN Mktp US*P75O86F Amzn.com/bi	\$471.98
05/26/2023		AMZN Mktp US*Z10W737 Amzn.com/bi	\$144.55
05/26/2023		ILLINOIS ASSOC OF PAR 217-523-45	\$190.00
05/26/2023		LURVEY - DP RETAIL 847-3910980 I	\$330.00
05/26/2023		THE DENGEOs - SKOKIE 847-9759393	\$182.97
05/30/2023		AMZN Mktp US Amzn.com/bill WA	\$(471.98)
05/30/2023		AMZN Mktp US*3C7HI88 Amzn.com/bi	\$436.95
05/30/2023		APPLE.COM/BILL 866-712-7753 CA	\$9.99
05/30/2023		DRUMSKULL DRUMS 831-331-8654 CA	\$47.89
05/30/2023		KFC L081003 CHICAGO IL	\$40.50
05/30/2023		THE COPY ROOM, INC EVANSTON IL	\$112.50
05/30/2023		WINDY CITY GARDEN CENTE EVANSTON	\$49.97
05/31/2023	..		\$0.00
Total For .CA97 Petty Cash: Unapproved: Current Month CA97			\$7,279.58
General: Approved Not Cleared C200ANC			
05/11/2023		ANC NICOR	\$(145.50)
05/11/2023	5755	ANC Bishop	\$(20.00)
05/11/2023	5764	ANC Laughing Stock Theatre	\$(500.00)
05/11/2023	5767	ANC Lewis	\$(400.00)
05/11/2023	5771	ANC Martin	\$(10.00)
05/11/2023	5772	ANC Martinez	\$(592.01)
Total For General: Approved Not Cleared C200ANC			\$(1,667.51)
Payroll: Approved Not Cleared C208ANC			
05/19/2023	10990	ANC White	\$(98.32)
Total For Payroll: Approved Not Cleared C208ANC			\$(98.32)
Petty Cash: Approved Not Cleared C204ANC			
05/31/2023	..		\$0.00
Total For Petty Cash: Approved Not Cleared C204ANC			\$0.00

Prepared by: **Gerry Gibbs, Treasurer**

Report Creation Date: 06/05/2023 3:04:06 PM Central Daylight Time

RPD Treasury Fund: Reconciliation of Fund Balances to Cash and Investment Accounts
Balances as of 05/31/2023 For Fiscal Year Ending June 30, 2023

	Description	Account	Balance	Sub-Total	Total	Grand Total
	Bank Statement	C200CX	\$311,470.94			
	Approved, Not Cleared	C200ANC	-\$1,667.51			
	General Operating Total	C200		\$309,803.43		
	Bank Statement	C204CX	\$4,309.59			
	Approved, Not Cleared	C204ANC	\$0.00			
	Petty Cash Total	C204		\$4,309.59		
	Bank Statement	C208CX	\$39,303.14			
	Approved, Not Cleared	C208ANC	-\$98.32			
	Payroll Total	C208		\$39,204.82		
	Chase Total				\$353,317.84	
	Certificate of Deposit	CD068	\$65,092.34			
	Certificate of Deposit	CD454	\$53,376.38			
	Certificate of Deposit	CD462	\$53,349.37			
	Certificate of Deposit	CD752	\$32,577.93			
	Total Certificates of Deposit	C211		\$204,396.02		
	Non-Interest Earning Cash Account	C212		\$5,963.35		
	ByLine (Formerly FirstBank) Total				\$210,359.37	
	Investment Fund	C214		\$266,919.10		
	Illinois Funds Total				\$266,919.10	
	Money Market	C213		\$47,979.89		
	US Bank (Formerly CharterOne) Total				\$47,979.89	
	Non-Interest Earning Cash Account	C209		\$1,000.00		
	Money Market Account	C210		\$241,888.22		
	WinTrust Total				\$242,888.22	
	Total Cash and Investments by Accounts					\$1,121,464.42
	General Funds Before Interfund Transfers	(Total C&I)		\$1,121,464.42		
	Interfund Cash and Investment Balance Transfers	C201T		-\$797,723.21		
	General Fund - Cash And Investments	C201C			\$323,741.21	
	Recreation Fund - Cash And Investments	C201R			\$424,382.98	
	Working Cash Fund - Cash And Investments	C201W			\$196,024.19	
	Capital Projects Fund - Cash And Investments	C201P			\$118,228.62	
	IMRF Fund - Cash And Investments	C201I			\$23,218.59	
	Social Security Fund - Cash And Investments	C201S			\$28,958.36	
	Liability Fund - Cash And Investments	C201L			\$6,910.47	

Total Cash And Investments by Fund

\$1,121,464.42

Date: June 8, 2023

To: The Board of Commissioners of Ridgeville Park District

From: Jacy Costa Herman - Racial Equity Diversity and Inclusion Committee Chair

Subject: Monthly Report from the Racial Equity Diversity and Inclusion Committee

1. Focus Area Addressed: Dr. Pat Efiom, the Ridgeville Park District's previous equity consultant, had identified items in the General Ordinance to be edited.

Statement of Impact: As stated in Dr. Efiom's report, "Recommendation #2: Update sections of the ordinance that might be discriminatory, sufficiently vague to allow subjectivity, or assumptive of "social norms" or "cultural context" that are not inclusive to all demographics or constituents."

Recommendations for Resolution: The committee is ready to make a formal recommendation on edits to the Park District's General Ordinances. The recommendations are as follows:

1. Section 6.05 - Begging or soliciting donations (See pg. 29 on pdf)

Current ordinance: "No person shall beg or panhandle on Park District property. No person shall take up any collection or solicit or receive contributions of money or anything else of value on Park District property without having first obtained a permit therefor from the Park District."

Recommended edit: Remove the first sentence so it reads, "No person shall take up any collection or solicit or receive contributions of money or anything else of value on Park District property without having first obtained a permit therefor from the Park District."

In addition to the change in ordinance, the committee suggests having information about local resources readily accessible, such as the location of the Community Refrigerators, contact information for Connections for the Homeless and other local agencies.

2. Sections 6.20, 6.21 - Parades, public gatherings and Assemblies/Picnics (see pgs. 29-30 on pdf)

Current ordinance: Ordinance 6.21 was revised May 13, 2021 (see pg. 69 on pdf). Additional recommended changes regarding differentiating between permits and reservations will likely be made in the next round of edits.

3. Section 6.02 - Alcoholic liquors (see pg. 28 on pdf)

Current ordinance: “(a) No person under the influence of Alcoholic Liquor shall enter into, be or remain on Park District Property. (b) No person shall sell, possess, drink, use or deliver any Alcoholic Liquor on Park District Property without having first obtained a permit therefor from the Park District.

Recommended edit: Remove (a), “ (a) No person shall sell, possess, drink, use or deliver any Alcoholic Liquor on Park District Property without having first obtained a permit therefor from the Park District.”

4. Section 6.11 - Disorderly Conduct (see pg. 33 on pdf)

Current ordinance: “No person shall, either by word or act, indulge or engage in any loud, unusual, improper or boisterous noise or activity not normally associated with or attended to park and recreational activities, including, without limitation: (a) the loud playing of the record players, televisions, radios, tape recorders, noisemakers, musical instruments or sound equipment; (b) the use of profane language or any threat of violence or injury to the person or property of others; (c) engaging in any riot, fight, nuisance, breach of the peace or disturbance of the peace or otherwise behave in any reckless or negligent manner so as to endanger the person or property of others; or (d) collect with other persons in bodies or crowds for unlawful purposes or for any purpose of annoyance, disturbance or obstruction of the lawful activities of other persons or otherwise disturb, obstruct or interfere unreasonably with the lawful activities of other persons.

Recommended edit: Remove the entire ordinance. Andrew Wymer, one of our committee members, provided these articles regarding the removal of ordinances referring to disorderly conduct.

Morgan, Jamelia. “Rethinking Disorderly Conduct” *California Law Review* vo. 109, iss. 5 (Oct. 2021).
<https://californialawreview.org/print/rethinking-disorderly-conduct/#cIr-toc-heading-22>

Moran, Rachel. “Doing Away with Disorderly Conduct” *Boston College Law Review* (January 2022).
<https://lms.minneapolismn.gov/download/Agenda/2844/MoranDisorderlyConductArticle.pdf/63070/2848/Moran%20Disorderly%20Conduct%20Article>

5. Section 9.03 - Standards of Conduct (see pg. 53 on pdf)

Recommended edit: Add in, “e) Every officer and employee shall perform their duties with impartiality and without prejudice or bias for the benefit of all residents of the Park District and shall embrace our values as stated in the Ridgeville Park District Equity Statement.” Charles Valente, the Park District’s attorney, suggested having this statement be in line with Cook County’s statement, which was not able to be located.

As a reminder, Dr. Efiom did not make recommendations on the entire park district ordinance. The remainder of the document will need to be reviewed to ensure it reflects the park district’s commitment to equity. In addition to doing a full review, we will be recommending changes to gendered language and differentiating between permits and reservations. The committee is awaiting the completion of the digitized ordinances to continue.

2. Focus Area Addressed: The Park District has received complaints from both basketball players and Park District neighbors regarding the use of the basketball courts. This has historically been a challenging issue for the Park District during the summer.

Statement of Impact: The board and committee have received training specific to this issue and learned about the impact race has on this conflict. The committee would like to acknowledge that some noise complaints may be a result of implicit and/or explicit bias. The courts’ proximity to resident’s homes is an additional challenge that needs to be addressed.

Recommendations for Resolution: The committee is ready to make a formal recommendation to the Park District Board.

1. We suggest the following statement be released on social media, the website and the Round Table:

Ridgeville Park District (RPD) would like to issue a formal apology regarding the early removal of basketball hoops, and acknowledge the impact on our community. RPD provides parks, programs, services, and facilities for a significant portion of south Evanston. Originally formed to provide for the specific needs of south Evanston, RPD is committed to the mission of serving all residents of the district regardless of race, class, gender, sexuality, or ability. RPD is committed to advancing racial equity, diversity, and inclusion in all its forms. We embrace individual uniqueness and foster a culture of inclusion in an effort to create barrier-free access to our parks, programs, services, and facilities.

Sharing space and facilities in neighborhoods where homes are close in proximity to parks can be challenging. Indeed, COVID-19 reminded all of us how

important park space and facilities can be for our health and wellbeing, and RPD strives to meet the challenge of ensuring equitable access for all residents of our diverse district.

RPD acknowledges that instances of restricted accessibility, a lack of clarity about park policy, and disparities in noise complaints from neighbors, have, too often, disproportionately impacted black persons who utilize our basketball facilities and programming. We apologize for how this has negatively impacted individuals and the community and for failures to consistently live into our commitment to ensure equitable access to parks, programs, services, and facilities for all residents of the district.

We highly value, and welcome, people to play basketball. We are committed to educating ourselves, and our community, about how disparities in complaints and surveillance of basketball in park spaces can perpetuate racism and taking proactive steps to address these issues. We are in the process of developing a Racial Equity lens to ensure that our policies and practices are inclusive and equitable. We will be making our basketball court policies more transparent, accessible, and consistent while celebrating basketball, and its players, at the Ridgeville Park District courts.

2. We suggest the following be posted at each of the basketball courts so as to make policies and hours more clear and accessible:

Basketball Court Rules and Guidelines

RPD is committed to advancing racial equity, diversity, and inclusion in all its forms. We foster a culture of inclusion in our parks, programs, services, and facilities.

This basketball court is unsupervised. Patrons play at their own risk. Ridgeville Park District programs have priority use of all facilities and courts on a daily basis.

Ridgeville Park District has the right to limit the number of users. Please keep area clean. This is a smoke-free area. Alcohol is prohibited on all park grounds. Courts close daily at 9:00 pm. Park hours must be observed.

These hours are subject to change by the Ridgeville Park District.

For questions, please call XXX-XXX-XXXX. You can also access our website at www.ridgeville.org.

REMEMBER, SAFETY FIRST AND ALWAYS RESPECT OUR NEIGHBORS

3. Training and education for the Youth In the Parks staff. This is an outstanding item with the equity consultant.
4. Distributing surveys as a way to connect to basketball players and include their voices.
5. Invite community members to share their experiences and opinions around the use of the basketball courts.

6. Offer opportunities for community members to gather to read and discuss articles related to perceptions of black basketball players in public parks.
 7. Collaborate with community partners to display multi-media artwork related to race and basketball, possibly in conjunction with the basketball tournament happening on August 4, 2023.
3. Focus Area Addressed: With new board members and a new director, it has been recommended the Park District's Equity Charter be reviewed.

Statement of Impact: In the meeting on May 13, 2021, the board voted unanimously to adopt the Equity Charter and Equity Lense. It is the committee's responsibility to assist the Park District in honoring these documents.

Recommendations for Resolution:

1. Review the Equity Charter in a board meeting.
 2. Assign one or two board members to attend committee meetings.
 3. Contract Aisha Robinson of Bella Co. Solutions to train the board, senior staff and committee on how and when to use the Equity Lens.
 4. Have the new commissioners undergo equity training. This could happen in conjunction with the hour of training to be conducted with the Youth in the Parks.
4. Focus Area Addressed: Sponsorships of local equity events is an opportunity for the Park District to continue its mission of supporting an equitable community.

Statement of Impact: Connecting with local organizations can compound our impact for our residents.

Recommendations for Resolution: The committee suggests the Board add the following sponsorships into the budget for the next fiscal year:

1. \$1,000.00 for the Evanston Pride Parade
2. \$1,000.00 for the Juneteenth Parade
3. \$1,000.00 for the District 65 Dream Drive

5. Focus Area Addressed: Due to the expiration of the Governor's Emergency Proclamation, the Park District's Board of Commissioners will be meeting in person moving forward.

Statement of Impact: The Committee would like to know if it can continue meeting virtually.

Recommendations for Resolution: Meeting virtually facilitates the participation of our members. Due to childcare constraints and travel, it would be difficult for our members to meet regularly. If possible, allowing the committee to continue to meet virtually will maintain the integrity of the committee. Some members may have to step down if meetings are to be in person from now on.

BOARD INTRO PART 2 OF 3: DISCUSSION OF FUNDS, FUND ACCOUNTING, AND FINANCIAL REPORTS

This is part 2 of a 3 part series introducing Commissioners to the finances of the Park District. Recall, last month we discussed the background and history of the Treasurer position and the annual activity calendar by month for financial activities. This month, the discussion will be about the various funds, fund accounting, and the monthly financial reports.

The park district is special unit of local government empowered by state law under the Park District Code to raise money via tax revenues for specific purposes. There are certain specified purposes for which monies can be raised. Monies for each purpose are accounted for and tracked within a particular fund established for that purpose. There are limits to how much money each fund can collect. Before any money is raised, voters must first agree to the taxing powers via a ballot referendum. Monies raised for a particular purpose generally cannot be applied to other purposes. For example, monies raised for the IMRF pension fund cannot be applied to Recreational Programs.

Ridgeville currently maintains two major funds and four special revenue (aka "special purpose" or "minor") funds along with a restricted fund known as the "Working Cash Fund". The two major funds are the General Corporate Fund and the Recreation Fund. The minor special purpose funds are the Social Security Fund, the Liability Insurance Fund, Illinois Municipal Retirement Fund (IMRF), and the Capital Projects Fund.

Spending for any purpose must conform to the restrictions of the particular fund the expenditure is associated with.

At the end of a fiscal year, any unexpended funds (Revenues less Appropriations) are added to the balance of the particular fund, also known as "unappropriated surplus".

For the convenience of seeing at a glance the overall picture of the finances, many of the financial reports contain a column for the "combining balance", representing the grand total across all funds. Caution: This cannot be used as a reliable indicator of financial performance or planning. In actuality, this column is not useful for determining where money has come from or how it can be spent. Instead, the focus must always be on the revenues and appropriations of a specific, individual fund. To help emphasize and clarify that point ... in a combined total, it may appear that total revenues are within budget because the total actual revenues match the total planned revenues. This is misleading. If the Recreation Fund is short \$50,000 and three of the minor funds have overages of \$10,000, \$15,000, and \$25,000 respectively, there is a revenue problem in four funds, even though overall they appear to cancel each other out. The extra monies unexpectedly raised for whatever reason (for example, perhaps the year-end unappropriated surplus when expenditures come in under budget within a fund) by the minor funds, (such as the Social Security Fund, the Liability Insurance Fund, and for the IMRF) cannot be used to compensate for the shortfall in the Recreation Fund. And a shortfall in Recreation Fund revenue must be compensated for by either finding additional revenue or cutting recreational program expenses to avoid an unplanned, unwanted decline in the Recreation Fund balance.

The Capital Projects Fund and the Working Cash Fund are unique in some respects.

The Capital Projects Fund is not directly funded by tax revenues. Monies applied to this fund must be earmarked for a specific project. The fund cannot accumulate monies without an unspecified project. Capital Projects are planned for in a couple of ways. One is they are incorporated into the General or Recreation Fund Appropriations Budget Ordinance and funded by tax monies, grants, or unappropriated surplus from prior fiscal years. The appropriations authority of the Ordinance expires at the end of a fiscal year. If a project isn't completed as planned but the taxpayers paid for it, special accounting is needed to track the project to ensure taxpayers are not again charged for it in the next budget ordinance. This leads to the second way Capital Projects are planned for ... they are handled through the Capital Projects fund. Generally, unappropriated surplus from the General or Recreation Fund is transferred into this fund for projects that span multiple years or for projects that didn't get completed as anticipated within the current fiscal year. The Commissioners vote to approve these funds transfers and they are anticipated and included as part of the Appropriations and Levy Ordinances.

The Working Cash Fund was established by State statute as an aid for liquidity. Next month's discussion will be about the timing of Revenues relative to appropriated expenditures. This will help explain why cash flow liquidity can be problematic. For now, what is relevant to know is that this fund is not money that can be spent. It was raised by a one-time special tax allowed by the State to fund a 'cushion' for times when the expenditures occur before the revenues to pay for them have arrived. This money is essentially a self-funded loan to pay for daily operations and must be repaid within the same fiscal year. It is untouchable for typical spending.

The Financial Reports

The most important financial reports of the District are those contained in the ACFR (Annual Comprehensive Financial Report) prepared by the outside audit/accounting firm and distributed by the end of December. This is because these are the ones certified by outside auditors as being an accurate representation of the financials of the District. They are filed with the State of Illinois, Cook County, and conform to GASB (Governmental Accounting Standards Board, an independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).) The ACFR is a year-end snapshot and is unavailable month by month throughout the year.

That said, each month the Treasurer performs much of the accounting used to generate the ACFR and provides the Board with reports giving a snapshot as of each month-end. These monthly snapshots are unaudited, subject to revisions, and exclude accruals, adjustments, and special accounting for depreciation, pension liabilities, and similar items in the ACFR.

Chart of Accounts, General Ledger Accounts, General Journal:

The heart of all the financial accounting is the chart of accounts in the General Ledger (G/L), a set of accounts by fund which tracks all financial activity. A general journal provides the chronological application of transactions to the various individual accounts. While the Treasurer maintains these reports, they aren't generally distributed and run several hundred pages in length.

The Trial Balance and Balance Sheet:

The Trial Balance report summarizes the activities and balances in all the accounts of the G/L and Journal. It ties out to all the other reports. This report is typically not provided on a monthly basis. Instead, the Balance Sheet is distributed, which is a more summarized version that bridges to the ACFR Balance Sheet. One key difference between the Trial Balance and the Balance Sheet is the Trial lists the G/L account numbers. The Balance Sheet doesn't because it groups multiple accounts into descriptive categories at a summarized level. Both reports show the same total assets and total liabilities with fund balances. The Trial Balance displays a more detailed approach to how those totals are computed.

Outstanding / Unresolved Items:

This report lists two categories of problematic transactions. One is those which have occurred without board approval yet. These feed into the Appropriations Ledger because monies have been expended, but it is unknown which category they are to be applied to. The other is those which have been approved and applied to an appropriations category but have not yet been deducted from the bank account. These feed into the Reconciliation of the Cash and Investment Accounts (i.e., the matching of the G/L to the bank statements).

Appropriations Ledger:

This report details all the expenditure categories by fund and compares the actual to the plan (The Appropriations Ordinance). The total by fund feeds into the Statement of Revenues and Appropriations. A summarized version of this Ledger is often distributed because it helps visualize some of the meaningful, related groupings of expenditures instead of the detailed version which is sorted numerically by account (making it more difficult to see some of the broader expenditure categories). Whichever version one views, the totals by account and fund are the same.

Statement of Revenues and Appropriations:

The report shows the Revenues received by fund, compares them to the budget, and subtracts from them the total Appropriations to yield the net position of Revenues over Appropriations. The net feeds into the Trial Balance and ultimately is adjusted into the Unappropriated Surplus (aka Fund Balance).

The Reconciliation of Fund Balances to Cash and Investment (C&I) Accounts:

All cash is pooled in a collection of bank accounts common to all funds but primarily accounted for in the General Fund. Each fund "claims" its share of the pool through an interfund transfer amount computed by deriving the net difference between assets and liabilities, excluding the C&I figure. In older records of the District, C&I was handled slightly differently through "due to / due from" accounts with all C&I balances shown in the General Fund. This made it appear there was no cash in any fund – they were all owed money by the General Fund. Our current auditors prefer the C&I approach in use today. In any case, the C&I Reconciliation report details accounts summarized on the Trial Balance as C&I, in a fashion similar to how the Net Revenue over Appropriations, summarized on the Trial Balance is broken down between the revenue portion of the Statement of Revenue and Appropriations and the Appropriations Ledger.

OUTSTANDING / UNRESOLVED ITEMS

RPD Cash Account Reconciliation: Outstanding / Unresolved Items

From 07/01/2022 to 05/31/2023

Date	Num	Description	Amount
09/11/2021		CA97 Petty Cash: Unapproved: Current Month CA97	
09/11/2021		THE HOME DEPOT 1902 EVANSTON IL	\$38.51
09/17/2021		CHECK 995732	\$50.00
09/19/2021		CHECK 995733	\$3,400.00
09/20/2021		ADORE #00-833-6687 ADORE.LYVEN	\$2,948.98
09/22/2021		Matchings 678-9990141 GA	\$47.00
09/22/2021		TARGET 0020702 CHICAGO IL	\$110.07
09/22/2021		THE HOME DEPOT 1902 EVANSTON IL	\$14.31
09/24/2021		AMZN Mktg US#748261 Amzn.com/bi	\$79.99
09/24/2021		AMZN Mktg US#849476 Amzn.com/bi	\$5.99
09/24/2021		AMZN Mktg US#438269 Amzn.com/bi	\$7.99
09/24/2021		AMZN Mktg US#103188 Amzn.com/bi	\$38.00
09/24/2021		AMZN Mktg US#DD018F Amzn.com/bi	\$11.99
09/24/2021		AMZN Mktg US#103188 Amzn.com/bi	\$33.48
09/25/2021		AMZN Mktg US#159FAQ Amzn.com/bi	\$780.57
09/25/2021		AMZN Mktg US#D06B07 Amzn.com/bi	\$48.99
09/25/2021		AMZN Mktg US#210W17 Amzn.com/bi	\$125.50
09/25/2021		SANICLUB #644 EVANSTON IL	\$125.50
09/25/2021		THE HOME DEPOT 1902 EVANSTON IL	\$373.63
09/26/2021		AMZN Mktg US#707M9P Amzn.com/bi	\$34.99
09/26/2021		AMZN Mktg US#92506F Amzn.com/bi	\$471.98
09/26/2021		AMZN Mktg US#210W17 Amzn.com/bi	\$144.55
09/26/2021		ILLINOIS ASSOC OF PAR 217-523-45	\$190.00
09/26/2021		LUNEVY - DP RETAIL 847-3910861	\$330.00
09/26/2021		THE DENGESOS - SNOCKE 847-959393	\$182.97
09/30/2021		AMZN Mktg US Amzn.com/bi WA	\$471.98
09/30/2021		AMZN Mktg US#37C9B8 Amzn.com/bi	\$436.95
09/30/2021		APPLE.COM BILL 866-717-7753 CA	\$9.99
09/30/2021		DRUMSKULL DRUMS 831-331-9654 CA	\$47.89
09/30/2021		KFC US1003 CHICAGO IL	\$40.50
09/30/2021		THE COPY SHOP, INC EVANSTON IL	\$112.50
09/30/2021		WINDY CITY GARDEN CENTE EVANSTON	\$49.97
09/31/2021			\$0.00
		Total For CA97 Petty Cash: Unapproved: Current Month CA97	\$1,279.98
		General: Approved Not Cleared C204ANC	
		ANC NCCOR	\$(145.50)
		09/11/2021 5755 ANC Bishop	\$20.00
		09/11/2021 5764 ANC Laughlin Stock Theatre	\$11.00
		09/11/2021 5767 ANC Lewis	\$(4,000.00)
		09/11/2021 5771 ANC Martin	\$11.00
		09/11/2021 5772 ANC Martinez	\$(952.01)
		Total For General: Approved Not Cleared C204ANC	\$(1,667.51)
		Parent: Approved Not Cleared C204ANC	
		09/19/2021 19990 ANC White	\$(98.32)
		Total For Parent: Approved Not Cleared C204ANC	\$(98.32)
		Petty Cash: Approved Not Cleared C204ANC	
		09/31/2021	\$0.00
		Total For Petty Cash: Approved Not Cleared C204ANC	\$0.00

BALANCE SHEET

RIDGEVILLE PARK DISTRICT

Balance Sheet as of 05/31/2023 for Fiscal Year Ending June 30, 2023

Assets	Major Funds				Special Revenue Funds				Combining Total
	General	Recreation	Working	Special	IMRF	Liability	Social	Capital	
Cash & Investments	535,741.21	424,362.58	186,024.19	173,214.04	23,218.59	4,510.47	28,958.58	11,238.62	1,311,484.42
Cash & Investments Unapplied Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable	176,115.59	144,532.06	0.00	0.00	5,477.71	7,543.84	15,444.54	0.00	369,329.74
Due from Other Funds	0.00	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	0.00	0.00	0.00	0.00
Deferred Outflows	500,052.80	588,935.04	196,024.19	205,782.13	28,696.30	14,454.31	44,402.90	118,228.62	1,490,794.16
Total Assets and Deferred Outflows	500,052.80	588,935.04	196,024.19	205,782.13	28,696.30	14,454.31	44,402.90	118,228.62	1,490,794.16
Liabilities									
Accounts Payable	1,234.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,234.03
Accrued Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Program Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	1,234.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,234.03
Deferred Inflows (Property Taxes)	176,115.59	144,532.06	0.00	0.00	28,696.30	5,477.71	7,543.84	15,444.54	369,329.74
Fund Balances									
Non-Spendable (Prepaid)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	196,024.19	19,087.42	23,218.59	6,510.47	28,958.58	0.00	276,111.61
Assigned	0.00	424,362.58	0.00	0.00	0.00	0.00	0.00	118,228.62	442,611.60
Unassigned	322,207.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	322,207.18
Total Fund Balances	322,207.18	424,362.58	196,024.19	17,218.04	23,218.59	6,510.47	28,958.58	118,228.62	1,159,294.16
Total Liabilities, Def. Inflows, Funds	500,052.80	588,935.04	196,024.19	205,782.13	28,696.30	14,454.31	44,402.90	118,228.62	1,490,794.16

Supplemental Sub-Ledger for Capital Projects Funds Assignment		
Capital Projects - Unallocated Surplus	(See Note for Description and refer to Cash Balance. This sub-ledger reports unapplied net resources)	1,461.00
Nature Avenue Request		26,767.62
Multi-Use Maint Vehicle		21,000.00
Vanden Ravell Play Area - Reba Park		15,000.00
Ford F250 Truck with Plow		40,000.00
Total Fund Balance		118,228.62

A MAP OF HOW REPORTS INTER-RELATE

APPROPRIATIONS LEDGER

RIDGEVILLE PARK DISTRICT - APPROPRIATIONS LEDGER as of 05/31/2023 for Fiscal Year Ending June 30, 2023

Acct Description	Ordinance	Actual YTD	Remaining	YTD %
CA01 Part Time Wages	38.850	37,420.03	36,429.97	83%
CA03 Administrative Salaries	114.850	91,544.57	23,305.43	80%
CA05 Utilities	33.000	20,966.54	12,033.46	64%
CA06 Office Supplies & Equipment	12.000	9,346.43	2,653.57	78%
CA08 Employee Health Insurance	73.600	62,134.00	11,476.00	84%
CA09 Legal	14.000	11,348.00	2,652.00	81%
CA10 Audit	9.700	9,700.00	0.00	100%
CA13 Facilities Repairs & Maintenance	28.500	14,872.19	13,627.81	52%
CA16 Employee Benefits - 403B Contributions	3.500	2,750.00	750.00	79%
CA21 Board Development Activities	17.000	21,246.31	2,753.69	89%
CA22 Payroll Processing	9.000	6,624.56	2,375.44	74%
CA51 Capital Improvements to Facilities	24.500	10,899.98	6,600.02	62%
CA53 Property Casualty Insurance	14.500	22,111.62	(7,611.62)	152%
CA86 General Unapproved Appropriations		0.00	0.00	N/M
CA87 Petty Unapproved Approp. for Write-Off		0.00	0.00	N/M
CA89 Gen'l Unapproved Approp. for Write-Off		0.00	0.00	N/M
General Fund Total	\$ 393,000	\$323,233.81	\$69,766.19	82%
RA12 Vehicle & Equipment Repairs / Maint	20.500	8,417.83	12,082.17	41%
RA16 Park & Playground Maint / Repairs	28.000	13,529.27	14,470.73	49%
RA17 Capital Outlays - Parks & Playgrounds	32.000	14,280.57	17,719.43	45%
RA23 Programs - Supplies	23.500	13,809.42	9,690.58	59%
RA24 Programs - Partner Camps	115.000	89,034.05	25,965.95	77%
RA31 Wages Part Time	31.500	8,983.36	22,516.64	29%
RA34 Wages Programs	131.500	97,031.65	34,468.35	74%
RA37 Wages Maintenance (PT)	113.000	88,568.02	24,431.98	78%
RA38 Salary Recreation Administration	47.300	43,604.48	3,695.52	92%
RA49 InterV Transfer: Ahar School Program	12.000	0.00	12,000.00	0%
RA65 Program Promotion	22.000	17,850.63	4,149.37	81%
C239C Recreation Fund Total	\$ 5,176,300	\$394,899.78	\$181,490.12	69%
IA19 Illinois Municipal Retirement Fund	16.000	7,430.63	\$6,560.37	46%
IMRF Fund Total	\$ 16,000	\$7,439.63	\$6,560.37	46%
C239 Social Security	\$4,000	\$7,484.76	\$6,515.24	81%
C239S Social Security Fund Total	\$ 4,000	\$7,484.76	\$6,515.24	81%
LA07 Unemployment Insurance	2.000	1,501.22	\$498.78	75%
LA15 Worker's Compensation Insurance	8.500	14,483.50	(5,983.50)	170%
LA28 Liability Insurance	11.000	19,688.59	(8,188.59)	171%
C239L Liability Insurance Fund Total	\$ 22,500	\$35,673.31	\$(13,673.31)	162%
CS191 Trees / Shrubs / Plantings	15.000	4,367.00	10,633.00	29%
CS221 Multi-Use Maint Vehicle	0.000	0.00	25,000.00	0%
CS231 Nature Based Play Area	15.000	7,077.00	7,923.00	47%
CS232 Ford F250 with Plow	40.000	0.00	40,000.00	0%
C500 Capital Improvement Fund Total	\$ 95,000	\$11,444.00	\$83,556.00	12%
APPROPRIATIONS TOTALS	\$ 1,136,300	\$800,084.79	\$336,215.21	70%

TRIAL BALANCE

RIDGEVILLE PARK DISTRICT as of 05/31/2023 for Fiscal Year Ending June 30, 2023

#	Account Description	Combining Funds Total	Major Funds			Special Revenue Funds				
			General	Recreation	Cash	Special Combined	IMRF	Social Security	Liability Insurance	Capital Projects
ASSETS (Debits):										
C170	Accounts Receivable- Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C175	Accounts Receivable- CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C176	Taxes Receivable- IL Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C301	Taxes Receivable Current Year	380,077.76	181,334.28	169,381.09	29,362.39	5,666.36	15,968.52	7,727.51	0.00	0.00
C302	Taxes Receivable Prior Years	(10,748.02)	(5,022.69)	(4,829.03)	(896.30)	(188.65)	(523.98)	(183.67)	0.00	0.00
C201	Cash and Investments	1,121,464.42	323,741.21	424,362.58	196,024.19	177,316.04	23,218.59	28,958.56	6,910.47	118,228.62
C205	Cash & Inv. Unapplied Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C205	PrePaid Insurance: Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C205	PrePaid Insurance: Property (General)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C207	PrePaid Insurance: Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C215	Due From Recreation (to General)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C216	Due From General to ...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS:		1,490,794.16	500,052.80	588,935.04	196,024.19	205,782.13	28,696.30	44,402.90	14,454.31	118,228.62
LIABILITIES & FUND BALANCES (Credits):										
C217	Accts Payable- Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C218	Accts Payable- Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C219	Accts Payable- Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C220	Accts Payable- Fed Withholding									