

## Monthly Meeting Agenda

The monthly meeting of the Ridgeville Park District Board of Commissioners will take place on Thursday, December 14, 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](http://www.ridgeville.org/governance) prior to the meeting.

- I. Call Meeting to Order 7:00pm
- II. Roll Call
- III. Citizen Comments
- IV. Audit Presentation
  - a. Sikich LLP
- V. Approval of Minutes
  - a. November 9, 2023
- VI. Approval of Bills
- VII. Approval of Petty Cash Expenditures
- VIII. Monthly Reports
  - a. Executive Director (Rodas)
    - i. Program Director (Sallee)
  - b. Treasurer (Gibbs)
- IX. Old Business
  - a. Discuss REDI Initiative (Mitchell)
- X. New Business
  - a. Discuss/Approve 2023/2024 Levy Ordinance
  - b. Discuss/Accept Auditor's Communication to the Board of Park Commissioners and Management for the Fiscal Year Ended June 30, 2023
  - c. Discuss/Accept Annual Financial Report for the Fiscal Year Ended June 30, 2023
  - d. Discuss/Accept Public Funds Annual Statement of Receipts and Disbursements as of June 30, 2023
  - e. Discuss/Approve Annual Calendar (Rodas)
- XI. Call of the Commissioners
- XII. Citizen Comments
- XIII. Executive Session
  - a. Discuss/Approve year-end stipends (Rodas)
  - b. Discuss/Approve maintenance yearly clothing stipends (Rodas)
- XIV. Adjournment



**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2023



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**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS  
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EVANSTON, ILLINOIS  
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## **INDEPENDENT AUDITOR'S REPORT**

Members of the Board of  
Park Commissioners  
Ridgeville Park District  
Evanston, Illinois

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Ridgeville Park District, Evanston, Illinois (the District), as of and for the year ended June 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Ridgeville Park District, Evanston, Illinois as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

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

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

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

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

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

In performing an audit in accordance with GAAS, we

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

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

## **Other Matters**

### *Required Supplementary Information*

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

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

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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

### *Other Information*

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

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

*Sikich LLP*

Naperville, Illinois  
December 6, 2023



**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

## ***Management's Discussion and Analysis***

Management of the Ridgeville Park District offers readers of the Ridgeville Park District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. This summary is designed to assist the reader in focusing on significant financial issues, provide an overview of the District's financial activity, and identify changes in financial position as well as any material changes from the approved budget.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

### **Park Overview**

The Ridgeville Park District, established in 1939, provides parks, facilities, and affordable recreational programs for residents of our district. We are independent from the City of Evanston. We operate ten parks over approximately 14 acres, a community center, a fieldhouse, and a garage where park district vehicles are maintained. We employ full-time an Executive Director, Program Director, Office Manager and a two-person maintenance crew. We also employ several year-round part-time staff including a corporate secretary, treasurer, and minute-taker. Seasonally, we hire part-time employees to operate camps, classes, and other programming activities.

Ridgeville offered over 50 classes, both online and in-studio, in its recreational program in 2022-23. More than 200 participants were enrolled in these classes, the most popular being the youth dance classes and garden programs. Ridgeville offered financial assistance to over 50 families this past year, ensuring every patron who wanted to participate in a program was able to do so. In addition to our wide variety of affordable programs, our parks contain three baseball fields and two and a half basketball courts, regularly utilized for unstructured play. In the winter months, we have an outdoor ice rink, for free public skating when weather permits.

Our popular Garden2Table program ran from March to November at Ridgeville Park with 13 garden beds and participants. We partnered with the City of Evanston on the Youth Grow Team program employing 8-10 local teens to grow and harvest produce for food pantries, beautify parks, and benefit from hands-on guidance from a master gardener. We also rented 30 garden plots at Elks Park to community gardeners.

Our 2022 summer camps were offered at limited capacity coming out of the pandemic as we attempted a return to “normal”. We offered camps for grades 1-3 and 4-7, each camp welcoming 18-25 kids. We were also able to partner with local organizations, including The Imaginary Game, to host limited-capacity outdoor camps in both March and August of 2022. About 120 children participated in these partner camps. Our Youth in the Parks Program included adult-supervised recreational activities during designated hours in five of our parks—Brummel, Elks, Kamen West, Reba, and Ridgeville. Summer sports made a comeback in 2022. About 50 kids participated in youth soccer and t-ball.

We hosted our popular “Concerts on the Ridge” series, which featured local food vendors and community partners. When Covid-19 was preventing us from programming any indoor events, this outdoor series became a relief to the community. We held 10 concerts and saw over 1,000 patrons. We hosted a variety of other outdoor special events throughout the year, including an “Earth Day Concert & Clean-Up” celebration (100+ participants), a “Fall Frenzy” event (150+ participants), and multiple partner-events with the City of Evanston, including “Bike the Ridge” (1,000+ participants).

Our fieldhouse and community center were available in 2022-23 for rentals. We plant trees on a consistent basis. Our full-time crew does an excellent job at maintaining the buildings, grounds, and gardens, including a rose garden in Kamen West Park and a rain garden at 908 Seward Street.

### **Financial Highlights**

- As of June 30, 2023, the Ridgeville Park District's combined fund balance of all governmental funds was \$933,073, a slight increase from \$931,557 in comparison with the prior year.
- The District had no funds with a deficit balance at the fiscal year-end.
- Capital expenditures for the fiscal year were \$95,607, an increase from \$50,448 the prior year.
- The Ridgeville Park District's ending net position was \$1,864,776, up from last year's \$1,792,847. This year's position consists of \$737,075 for net investment in capital assets, \$720,369 for unrestricted or unassigned purposes, \$196,024 restricted as working cash and the remainder allocated as restricted or non spendable across the special revenue funds for municipal retirement, liability insurance, Social Security and capital projects.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Ridgeville Park District basic financial statements. The information is organized into General Governmental Functions, Significant Transactions and Budget activities, and Capital Assets.

### **Government-wide financial statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Ridgeville Park District finances, in a manner similar to a private-sector business. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The *Statement of Net Position* presents information on all the Ridgeville Park District's assets and deferred outflows of resources as well as liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in the net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., property taxes levied for general purposes).

Both government-wide financial statements distinguish governmental activities of the District principally supported by taxes and intergovernmental revenues, such as grants, from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. The District does not report any business-type activities.

Government-wide financial statements are on the pages which immediately follow this MD&A section.

## Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole, providing additional information not found in the statement of net position or the statement of activities. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with the fund statements providing a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

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

	Annual Budget	Actual	Over (under) Budget	Prior Year Actual	Actual vs. Prior Year Actual Over (Under)
<b>Revenues</b>					
Major Funds					
General	\$ 380,560	\$ 366,153	\$ (14,407)	\$ 359,038	\$ 7,115
Recreation	578,164	585,096	6,932	545,238	39,858
Non-Major Funds	58,710	70,051	11,341	64,991	5,060
<b>Total Revenues</b>	<b>\$ 1,017,434</b>	<b>\$ 1,021,300</b>	<b>\$ 3,866</b>	<b>\$ 969,267</b>	<b>\$ 52,033</b>
<b>Expenditures</b>					
Major Funds					
General	\$ 393,000	\$ 372,000	\$ (21,000)	\$ 310,769	\$ 61,231
Recreation	576,300	519,365	(56,935)	487,874	31,491
Non-Major Funds	167,000	128,419	(38,581)	76,305	52,114
<b>Total Expenditures</b>	<b>\$ 1,136,300</b>	<b>\$ 1,019,784</b>	<b>\$ (116,516)</b>	<b>\$ 874,948</b>	<b>\$ 144,836</b>
<b>Net Change in Fund Balances (including transfers)</b>					
Major Funds					
General	\$ (12,440)	\$ (5,847)	\$ 6,593	\$ 48,269	\$ (54,116)
Recreation	1,864	25,731	23,867	17,364	8,367
Non-Major Funds	(108,290)	(18,368)	89,922	28,686	(47,054)
<b>Total Net Changes</b>	<b>\$ (118,866)</b>	<b>\$ 1,516</b>	<b>\$ 120,382</b>	<b>\$ 94,319</b>	<b>\$ (92,803)</b>

## Governmental Functions

Revenues for the General Government and Recreation functions totaled \$1,021,300. Property taxes produced 74.6 percent of total revenues, down from the prior year's 77.1 percent. Comparative data on revenue by functions is presented below:

Revenue by Function	Amount	Percent of Total	Increase (Decrease) from Prior Year	Percent of Increase (Decrease)
<b>General Revenues</b>				
Taxes	\$ 761,549	74.6%	\$ 13,870	2 %
Grants, Gifts, Bequests	1,277	0.1%	1,277	N.M.
Other Income	14,305	1.4%	11,541	418 %
Interest Income	7,601	0.7%	6,166	430 %
Total General Revenues	<u>784,732</u>	<u>76.8%</u>	<u>32,854</u>	<u>4 %</u>
<b>Recreation Revenues</b>				
Recreation Programs	231,188	22.6%	20,074	10 %
Rental Receipts	5,380	0.5%	(895)	(14)%
Total Recreation Revenues	<u>236,568</u>	<u>23.1%</u>	<u>19,179</u>	<u>9 %</u>
Total Revenue	<u>\$ 1,021,300</u>	<u>100%</u>	<u>\$ 52,033</u>	<u>5 %</u>

Expenses by major functions totaled \$924,177, a year over year increase, as detailed in the following table of changes in expense levels by major functions of the District over the preceding year:

Major Function	Amount	Percent of Total	Increase / (Decrease)
General Government	\$ 416,497	45%	\$ 67,211
Recreation	507,680	55%	32,466
Total Expense	<u>\$ 924,177</u>	<u>100%</u>	<u>\$ 99,677</u>

### Financial Analysis of the Government's Funds

The balances of General, Recreation, Working Cash, and Nonmajor governmental funds continue to be quite healthy, increasing slightly by \$1,516 (0.2%) over the previous year. This deviated from plans anticipating an approximately \$119,000 decrease due in significant part to the supply chain challenges of COVID-19, as is discussed further in the next section of this report.

Fund Balances with comparisons to the preceding year are as follows:

Fund	Amount	Percent of Total	Increase (Decrease) from Previous Year	Percent of Increase (Decrease)
General	\$ 279,693	30%	\$ (5,847)	-2%
Recreation	324,741	35%	25,731	9%
Working Cash	196,024	21%	unchanged	0%
Nonmajor Governmental Funds	132,615	14%	(18,368)	-12%
Total	<u>\$ 933,073</u>	<u>100%</u>	<u>\$ 1,516</u>	<u>0%</u>

## **Overall Financial Position / Results of Operations**

The Ridgeville Park District's overall financial position as of June 30, 2023 remains sound. District fund balances are comfortably sufficient. The total operating balance (without capital assets) is \$933,073.

### **Covid-19 Pandemic Impact**

The Covid-19 virus impacted Ridgeville Park District programs and activities starting in March 2020 and has continued to affect every aspect of the park district. Due to concerns for the health of staff and participants in light of Covid-19, indoor programs operated at a limited capacity or remained online (through Zoom). However, previously cancelled programs returned, including summer sports and events. Overall levels of programming are returning to "normal," yielding more program revenue than the previous fiscal year.

From a financial planning view, the uncertainties of how Covid-19 would affect programs and activities called for another year of atypical budgeting processes. Typically, revenue and expenditures for prior year activities are a good guide to planning the upcoming one. This fiscal year, similar to those since the pandemic began, however, management had to plan for the worst yet also anticipate the best outcomes. For expenditures, the plan needed to anticipate that nearly a year into the future, there would be full recovery and normal program activities. Yet, it also needed to allow for the possibility that Covid-19 restrictions might continue to constrain program revenue traditionally relied upon to fund the costs of many programs. Prior year supply chain challenges caused delays in planned expenditures, creating unwanted unappropriated surpluses. To decrease the resulting undesired increases in fund balances required budgeting a significant gap between planned appropriations and anticipated revenues, filled with funds on hand instead of raising revenues. Adding to the challenges, problems in the property tax collection process within Cook County delayed the receipt of tax revenues by several months – an extraordinary event that has not occurred in over a decade or more. Projects for large expenditures had to be placed on hold to conserve cash to fund daily operations without resorting to borrowing. Later, when the tax revenues arrived, the expenditure process needed to ramp up to high levels in an uncommonly short period of time – straining staffing resources, suppliers, and the project planning process. Supply chain challenges arose in which orders were placed for vehicles and equipment but for which delivery and / or installation could not be completed within the fiscal year – some equipment remains unavailable nearly two years after having been ordered. This has resulted in unwelcome, unexpected variances in the fund balances relative to the plan and requires careful tracking and planning for the next budget year to carry-over unfinished projects.

### **Significant Transactions and Balances**

The Ridgeville Park District's most significant transactions, outside of its normal operating activities, were investments in capital assets and a REDI initiative. New play equipment was installed at Reba Park (as a part of improvement activities which took place over multiple fiscal years). A new garage door was installed on Kamen Garage. Asbestos abatement, door replacements, new carpeting and other improvements were made to the Community House (again, a multi-year project). A new F250 truck was acquired to replace aged equipment. Another significant transaction area was in the category of 'Dues and Conferences', which has evolved into a 'Board Development Activities' category. For the past couple years, in response to community requests, the commissioners have been developing capability at the board level and within the district staff functions regarding Racial Equity, Diversity, and Inclusion (REDI). Outside consultants have been engaged and training programs developed to assist towards REDI goals. Work is ongoing for this initiative. Some planned activities were deferred or amended in response to limitations arising from Covid-19 and delays in engaging outside consultants. Work on this multi-year project continued into this year and more is planned for the following.

## **Significant Variations to Budget**

The Ridgeville Park District general fund expenditures were \$21,000 below the planned appropriation. Revenues were \$14,407 under plan. This resulted in a net variance decreasing the fund balance by \$5,847. Detailing the favorable expenditure variances by groups: Salaries and Wages, and Services were each roughly \$1,750 below budget. Benefits were \$6,300 below plan. This was largely due to planning for a longer overlap period in the transition from the retiring Parks Director and the newly hired Parks Director as well as some staff openings on the maintenance crew due to turnover. Facilities (\$15,800) and Capital Outlays (\$6,600) were below plan by a total of \$22,400 as some projects could not be completed in the shortened timeframes caused by tax revenue delays and supply chain limitations. The District was advised Cook County would be very late issuing second installment property tax bills, for the second consecutive year. This potentially significantly impacted the timing of the receipt of tax revenues (by perhaps six months or more). To minimize cash flow difficulties during this delay, significant one-time expenditures were deferred wherever possible until the tax revenue timing issue was better understood or interim funding sources identified. That revenues were \$14,407 below plan was due to reduced levels of property taxes received (\$27,440). Replacement Tax Revenue was \$10,738 more than anticipated. This revenue source is very difficult to anticipate due to changes and activities at the state level which are not always communicated clearly or in a timely fashion to local units of government. Investment income was more than double the amount anticipated yet remains a minor source of revenue (under \$5,000).

The recreation fund expended \$56,935 less than the planned appropriation in this fiscal operating year. The most significant variance was with program expenses (\$43,766). \$23,000 of this was due to Partner Camps not utilizing the anticipated level of expenses due in part to lower levels of participation and in part due to timing. \$12,000 of this was due to the discontinuance of ‘after school’ programming operated by the City of Evanston and towards which the Park District offered a contribution of both money and use of facilities. Salaries and wages also had a large surplus of \$20,000, mostly due to the timing of the start of summer camp programs and participation levels. Parks and playgrounds (maintenance) and capital outlays had offsetting variances netting to an over-spend of \$6,000. These two areas often offset each other as adjustments are made to planned projects to defer or accelerate a capital outlay or instead do repairs or maintenance. No one item accounts for the variance – it is the accumulated impact of several smaller project adjustments. Revenues were \$7,000 over plan overall. Program fees were about \$9,000 above plan. Like the general fund, replacement taxes were more than planned (by \$13,700). Property taxes were \$21,500 below plan – likely due to typical timing issues in the receipts of tax revenues. The overall net variance of revenues over expenditures was \$63,867 excluding transfers.

## **Capital Assets**

The capital assets of the District are those assets used in the performance of general governmental and recreational functions. The capital assets of the District were \$737,075 as of June 30, 2023, up from \$691,658 a year earlier. This figure represents the original cost or estimated historical cost value of the assets adjusted by depreciation of the assets since their acquisition.

## **Contacting the Park District Management**

This financial report is designed to provide a general overview of the District’s finances. If you have any questions about this report or require additional information, please contact Marlon Rodas, Executive Director, or Gerald (Gerry) Gibbs, Treasurer at Ridgeville Park District.

## **BASIC FINANCIAL STATEMENTS**



**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

STATEMENT OF NET POSITION

June 30, 2023

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 970,247
Property taxes receivable (net, where applicable, of allowances for uncollectibles)	363,129
Prepaid expenses	28,659
Net pension asset	113,531
Capital assets not being depreciated	127,317
Capital assets being depreciated (net of accumulated depreciation)	609,758
Total assets	2,212,641
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension items - IMRF	119,422
Total deferred outflows of resources	119,422
Total assets and deferred outflows of resources	2,332,063
<b>LIABILITIES</b>	
Accounts payable	45,416
Accrued payroll	20,417
Noncurrent liabilities	
Due within one year	2,148
Due in more than one year	6,445
Total liabilities	74,426
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred property tax revenue	363,129
Pension items - IMRF	29,732
Total deferred inflows of resources	392,861
Total liabilities and deferred inflows of resources	467,287
<b>NET POSITION</b>	
Net investment in capital assets	737,075
Restricted for	
Working cash	196,024
Municipal retirement	130,200
Liability insurance	21,643
Social Security	23,329
Capital projects	36,136
Unrestricted	720,369
<b>TOTAL NET POSITION</b>	<b>\$ 1,864,776</b>

See accompanying notes to financial statements.

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2023

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense) Revenue and Change in Net Position
PRIMARY GOVERNMENT	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities					
General government	\$ 416,497	\$ -	\$ -	\$ -	\$ (416,497)
Recreation	532,874	236,568	-	1,277	(295,029)
Total governmental activities	949,371	236,568	-	1,277	(711,526)
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 949,371</b>	<b>\$ 236,568</b>	<b>\$ -</b>	<b>\$ 1,277</b>	<b>(711,526)</b>
			General Revenues		
			Taxes		
			Property and replacement		761,549
			Investment income		7,601
			Other		14,305
			Total		783,455
			CHANGE IN NET POSITION		71,929
			NET POSITION, JULY 1		1,792,847
			<b>NET POSITION, JUNE 30</b>		<b>\$ 1,864,776</b>

See accompanying notes to financial statements.

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

BALANCE SHEET  
GOVERNMENTAL FUNDS

June 30, 2023

	General	Recreation	Working Cash	Nonmajor Governmental	Total Governmental
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash and investments	\$ 291,873	\$ 350,583	\$ 196,024	\$ 131,767	\$ 970,247
Property taxes receivable	173,248	161,828	-	28,053	363,129
Prepaid items	13,539	-	-	15,120	28,659
Total assets	478,660	512,411	196,024	174,940	1,362,035
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
None	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 478,660</b>	<b>\$ 512,411</b>	<b>\$ 196,024</b>	<b>\$ 174,940</b>	<b>\$ 1,362,035</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 20,090	\$ 11,054	\$ -	\$ 14,272	\$ 45,416
Accrued payroll	5,629	14,788	-	-	20,417
Total liabilities	25,719	25,842	-	14,272	65,833
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable property tax revenue	173,248	161,828	-	28,053	363,129
Total deferred inflows of resources	173,248	161,828	-	28,053	363,129
Total liabilities and deferred inflows of resources	198,967	187,670	-	42,325	428,962
<b>FUND BALANCES</b>					
Nonspendable					
Prepaid items	13,539	-	-	15,120	28,659
Restricted					
Working cash	-	-	196,024	-	196,024
Municipal retirement	-	-	-	16,669	16,669
Liability insurance	-	-	-	6,523	6,523
Social Security	-	-	-	23,329	23,329
Capital projects	-	-	-	36,136	36,136
Unrestricted					
Assigned for recreation programs	-	324,741	-	-	324,741
Assigned for capital projects	-	-	-	34,838	34,838
Unassigned					
General Fund	266,154	-	-	-	266,154
Total fund balances	279,693	324,741	196,024	132,615	933,073
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 478,660</b>	<b>\$ 512,411</b>	<b>\$ 196,024</b>	<b>\$ 174,940</b>	<b>\$ 1,362,035</b>

See accompanying notes to financial statements.

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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

June 30, 2023

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<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	\$ 933,073
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	737,075
Differences between expected and actual experiences, assumption changes and net difference between projected and actual earnings and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	89,690
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds	
Net pension (liability) asset - IMRF	113,531
Compensated absences	<u>(8,593)</u>
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u><u>\$ 1,864,776</u></u>

See accompanying notes to financial statements.

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2023

	General	Recreation	Working Cash	Nonmajor Governmental	Total Governmental
<b>REVENUES</b>					
Taxes	\$ 361,858	\$ 342,813	\$ -	\$ 56,878	\$ 761,549
Charges for services	-	231,188	-	-	231,188
Facility rental	-	5,380	-	-	5,380
Grants and donations	-	1,277	-	-	1,277
Investment income	4,295	2,938	-	368	7,601
Other	-	1,500	-	12,805	14,305
Total revenues	366,153	585,096	-	70,051	1,021,300
<b>EXPENDITURES</b>					
Current					
General government	361,100	-	-	55,397	416,497
Recreation	-	493,356	-	14,324	507,680
Capital outlay	10,900	26,009	-	58,698	95,607
Total expenditures	372,000	519,365	-	128,419	1,019,784
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,847)	65,731	-	(58,368)	1,516
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	40,000	40,000
Transfers (out)	-	(40,000)	-	-	(40,000)
Total other financing sources (uses)	-	(40,000)	-	40,000	-
NET CHANGE IN FUND BALANCES	(5,847)	25,731	-	(18,368)	1,516
FUND BALANCES, JULY 1	285,540	299,010	196,024	150,983	931,557
<b>FUND BALANCES, JUNE 30</b>	<b>\$ 279,693</b>	<b>\$ 324,741</b>	<b>\$ 196,024</b>	<b>\$ 132,615</b>	<b>\$ 933,073</b>

See accompanying notes to financial statements.

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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

For the Year Ended June 30, 2023

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<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 1,516</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	112,558
Depreciation on capital assets is reported as an expense in the statement of activities	(67,141)
The change in certain liabilities are reported as expenses on the statement of activities Compensated absences	3,238
The change in the Illinois Municipal Retirement Fund net pension (liability) asset, deferred inflows and deferred outflows are not a source or use of a financial resource	<u>21,758</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u><u>\$ 71,929</u></u></b>

See accompanying notes to financial statements.

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

a. Financial Reporting Entity

The District is duly organized and existing under the provisions of the laws of the State of Illinois and is operating under the provisions of the Park District Code of the State of Illinois. The District operates under the commissioner-director form of government (an elected Board of five District Commissioners) and provides a variety of recreational facilities, programs and services. The District (primary government) includes all funds of its governmental operations and its component units based on financial accountability. Financial accountability includes appointment of the entity's governing body, imposition of will and fiscal dependency. The accompanying financial statements include only those funds of the District, as there are no other organizations for which it has financial accountability.

Based on the criteria of GASB Statement No 61, *The Financial Reporting Entity: Omnibus - an Amendment of GASB Statements No. 14 and No. 34*, the District does not have any component units.

The Ridgeville Foundation (the Foundation) is dedicated to providing engaging and accessible cultural experiences at Ridgeville Parks. The Foundation is a 501(c)3 separate from the District. As such, the Foundation works to assist community members to participate in district-organized programs, such as camps and classes, as well as provide free and accessible cultural programming in the District area. The Foundation also provides financial assistance for Ridgeville programs through scholarships available for youth and adults. The Foundation, while a potential component unit, is not significant to the District and, therefore, has been excluded from the reporting entity.

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

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

b. Fund Accounting

The District uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The District's funds are classified into the following category: governmental.

Governmental funds are used to account for all or most of the District's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds restricted, committed or assigned for the acquisition or construction of capital assets (capital projects funds), the funds restricted, committed or assigned for the servicing of long-term debt (debt service funds), and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The General (Corporate) Fund is used to account for all activities of the District not accounted for in some other fund.

c. Government-Wide and Fund Financial Statements

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

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

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.



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

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

c. Government-Wide and Fund Financial Statements (Continued)

The District reports the following major governmental funds:

The General Fund accounts for the resources traditionally associated with general government, except those accounted for in another fund.

The Recreation Fund accounts for the operations of the District's recreational programs and park maintenance. Financing is provided from an annual restricted property tax levy and fees charged for programs and activities.

The Working Cash Fund can be used to pay for general government expenditures if tax revenue is temporarily unavailable. Upon receipt of tax revenue, the general fund must repay this permanent fund.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (60 days). The District recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures become due.

Those revenues susceptible to accrual are property taxes, replacement taxes and interest on investments.

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

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

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

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

e. Deposits and Investments

For purposes of reporting cash flows, the District considers all cash on hand, demand deposits and highly liquid investments with a maturity of three months or less when purchased to be cash and cash equivalents.

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

f. Property Taxes

Property taxes for 2022 attach as an enforceable lien on January 1, 2022 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about February 1, 2023 and August 1, 2023 and are payable in two installments, on or about March 1, 2023 and September 1, 2023. The County collects such taxes and remits them periodically. The second installment of the 2022 tax levy collections are intended to finance the 2024 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable/deferred revenue. The 2023 tax levy has not been recorded as a receivable at June 30, 2023, as the tax attached as a lien on property as of January 1, 2023; however, the tax will not be levied until December 2023 and, accordingly, is not measurable at June 30, 2023.

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

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

g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses and are expensed when consumed.

h. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., bike trails, paths, roads, bridges and similar items) are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000. Such assets are reported at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land improvements	10-39
Buildings and improvements	10-39
Furniture	5-10
Park equipment	5-39
Maintenance equipment	5-10
Vehicles	5

i. Long-Term Obligations

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

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

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

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

j. Compensated Absences

Accumulated vacation leave and sick pay expected to be liquidated with expendable available financial resources are recognized as an expenditure and as a liability of the governmental fund from which they are expected to be paid. Employees earn vacation and personal days on their anniversary date and are required to use vacation days within one year. Unused personal days are paid to employees at their next anniversary date. Sick leave is not accumulated or carried over into subsequent years. No accumulated sick pay is paid upon termination. Vested or accumulated vacation of governmental activities is recorded as an expense and liability as the benefits accrue to employees. The General and Recreation Funds are typically used to liquidate these liabilities.

k. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the District. Committed fund balance is constrained by formal actions of the District's Board of Park Commissioners, which is considered the District's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Park Commissioners. Assigned fund balance represents amounts constrained by the District's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the District's Director of Parks and Recreation, as specified in the fund balance policy. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned. It is the policy of the District to maintain minimum unassigned fund balance in the General Fund to fund operations for a period of at least four months.

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

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt issued to acquire or construct the capital assets. None of the restricted net position or restricted fund balance results from enabling legislation adopted by the District.

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

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

l. Interfund Transactions

Interfund service transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund service transactions and reimbursements, are reported as transfers.

m. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

n. Deferred Outflows/Inflows of Resources

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

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

o. Use of Estimates

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

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

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**2. CASH AND INVESTMENTS**

The District maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments."

a. Permitted Deposits and Investments

Illinois Compiled Statutes permits the District to invest in: bonds, notes, certificates of indebtedness, treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest, bonds, notes debentures or similar obligations of the agencies of the United States of America; interest-bearing savings accounts, certificates of deposit, time deposits or other investment constituting direct obligations of a bank as defined by the Illinois Banking Act; short-term obligations (maturing within 180 days of dates of purchase) of corporations with assets exceeding \$500 million (such obligations must be rated at the time of purchase as AAA by at least two standard rating services); money market mutual funds registered under the Investment Company Act of 1940 which invest only in bonds, notes, certificates of indebtedness, treasury bills and other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest and agrees to repurchase such obligations; state and local government obligations; Illinois Park District Liquid Asset Fund or a fund managed, operated and administered by a bank and other securities as allowed by the Illinois Public Funds Investment Act. Investments in Illinois Park District Liquid Asset Fund (the Funds) are valued at the Funds share price, the price for which the investment could be sold.

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

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

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

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

b. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral of all bank balances in excess of federal depository insurance with the collateral held by a third party in the District's name.

c. Investments

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

Interest rate risk is the risk that change in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds.

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

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. The District's investment policy does not address custodial credit risk for investments.

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy does not address concentration of credit risk.

The District categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. None of the District's investments were subject to fair value measurement at June 30, 2023.

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

**3. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>GOVERNMENTAL ACTIVITIES</b>				
Land	\$ 127,317	\$ -	\$ -	\$ 127,317
Total capital assets not being depreciated	<u>127,317</u>	<u>-</u>	<u>-</u>	<u>127,317</u>
Capital assets being depreciated				
Land improvements	305,496	42,499	-	347,995
Building improvements	358,383	12,795	-	371,178
Office equipment and furniture	46,313	-	-	46,313
Park equipment	812,722	3,754	-	816,476
Maintenance equipment	47,034	3,340	-	50,374
Vehicles	80,157	50,170	-	130,327
Total capital assets being depreciated	<u>1,650,105</u>	<u>112,558</u>	<u>-</u>	<u>1,762,663</u>
Less accumulated depreciation for				
Land improvements	205,623	19,479	-	225,102
Building improvements	215,380	11,708	-	227,088
Office equipment and furniture	21,416	5,344	-	26,760
Park equipment	520,700	29,130	-	549,830
Maintenance equipment	42,488	1,480	-	43,968
Vehicles	80,157	-	-	80,157
Total accumulated depreciation	<u>1,085,764</u>	<u>67,141</u>	<u>-</u>	<u>1,152,905</u>
Total capital assets being depreciated, net	<u>564,341</u>	<u>45,417</u>	<u>-</u>	<u>609,758</u>
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<u>\$ 691,658</u>	<u>\$ 45,417</u>	<u>\$ -</u>	<u>\$ 737,075</u>

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

<b>GOVERNMENTAL ACTIVITIES</b>	
Recreation	<u>\$ 67,141</u>
<b>TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES</b>	<u><u>\$ 67,141</u></u>



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

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**4. LONG-TERM DEBT**

The following is a summary of changes in long-term debt for the year ended June 30, 2023:

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion	Long-Term Portion
GOVERNMENTAL ACTIVITIES						
Compensated absences	\$ 11,831	\$ -	\$ 3,238	\$ 8,593	\$ 2,148	\$ 6,445
TOTAL GOVERNMENTAL ACTIVITIES	\$ 11,831	\$ -	\$ 3,238	\$ 8,593	\$ 2,148	\$ 6,445

**5. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; and natural disasters. Medical and liability risks are covered by commercial insurance purchased from independent third parties. The amount of coverage has not decreased nor have the amount of settlements exceeded commercial insurance coverage for the past several years.

**6. RETIREMENT FUND COMMITMENTS**

Illinois Municipal Retirement Fund

The District’s defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and supplementary information for the plan as a whole but not by individual employer. That report may be obtained at [www.imrf.org](http://www.imrf.org) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

*Plan Administration*

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

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

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

Illinois Municipal Retirement Fund (Continued)

*Plan Administration (Continued)*

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

*Plan Membership*

At December 31, 2022 (most recent information available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	3
Inactive employees entitled to but not yet	
receiving benefits	4
Active employees	<u>5</u>
 TOTAL	 <u><u>12</u></u>

*Benefits*

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

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

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

Illinois Municipal Retirement Fund (Continued)

*Contributions*

Employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The member rate is established by state statute. The District is required to contribute at an actuarially determined rate. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. The District's total contribution of \$14,324 was 4.68% of covered payroll.

*Actuarial Assumptions*

The District's net pension asset was measured as of December 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2022
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair value

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

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

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

Illinois Municipal Retirement Fund (Continued)

*Discount Rate*

The discount rate used to measure the total pension liability was 7.25% in 2022 and 2021. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

*Changes in the Net Pension Liability (Asset)*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2021	\$ 1,492,880	\$ 1,897,693	\$ (404,813)
Changes for the period			
Service cost	23,603	-	23,603
Interest	107,799	-	107,799
Difference between expected and actual experience	(12,112)	-	(12,112)
Changes in assumptions	-	-	-
Employer contributions	-	12,116	(12,116)
Employee contributions	-	12,419	(12,419)
Net investment income	-	(195,023)	195,023
Benefit payments and refunds	(35,606)	(35,606)	-
Other (net transfer)	-	(1,504)	1,504
Net changes	83,684	(207,598)	291,282
BALANCES AT DECEMBER 31, 2021	\$ 1,576,564	\$ 1,690,095	\$ (113,531)

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

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

Illinois Municipal Retirement Fund (Continued)

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

For the year ended June 30, 2023, the District recognized pension expense of \$(7,435). At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 10	\$ 28,603
Changes in assumption	-	1,129
Net difference between projected and actual earnings on pension plan investments	117,962	-
Employer contributions after the measurement date	1,450	-
<b>TOTAL</b>	<u>\$ 119,422</u>	<u>\$ 29,732</u>

\$1,450 reported as deferred outflows of resources related to pensions resulting from the District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2024	\$ (22,586)
2025	8,620
2026	35,776
2027	<u>66,430</u>
<b>TOTAL</b>	<u>\$ 88,240</u>

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

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

Illinois Municipal Retirement Fund (Continued)

*Discount Rate Sensitivity*

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 25,412	\$ (113,531)	\$ (217,639)

**7. OTHER POSTEMPLOYMENT BENEFITS**

a. Plan Description

In addition to providing the pension benefits described, the District provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and any employer contributions are governed by the District and can be amended by the District through its personnel manual. The plan does not issue a separate report. The activity of the plan is reported in the District's governmental activities.

b. Benefits Provided

The District provides OPEB to its retirees. To be eligible for benefits, an employee must qualify for retirement under the District's retirement plan or meet COBRA requirements. All health care benefits are provided through the District's health insurance plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; vision care; dental care; and prescriptions. Eligibility in District sponsored health care plans is discontinued upon eligibility for federally sponsored health care benefits. Retirees pay the full premium to continue in the plan; however, the premium is a blended premium, not an age adjusted premium, which creates an implicit benefit as defined by GASB Statement No. 75.

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

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

c. Total OPEB Liability

Based on the size of the District, the number of active plan members, the lack of any retirees participating in the plan and comparison of actuarial valuations for similar entities with similar benefits, the District's total OPEB liability as of June 30, 2023 is immaterial and, therefore, not recorded by the District and no further disclosure is deemed necessary.

**8. INTERFUND TRANSACTIONS**

The Recreation Fund transferred \$40,000 to the Nonmajor Governmental Funds (Capital Projects Fund) to fund certain capital projects. The transfer will not be repaid.

**REQUIRED SUPPLEMENTARY INFORMATION**



**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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

For the Year Ended June 30, 2023

	<b>Original and Final Appropriation</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>			
Property taxes	\$ 362,560	\$ 335,120	\$ (27,440)
Replacement taxes	16,000	26,738	10,738
Investment income	2,000	4,295	2,295
Total revenues	380,560	366,153	(14,407)
<b>EXPENDITURES</b>			
Current			
Salaries and wages	153,700	155,446	1,746
Benefits	77,100	70,829	(6,271)
Services	32,700	34,289	1,589
Dues and conferences	24,000	24,045	45
Office	12,000	16,290	4,290
Facilities	76,000	60,201	(15,799)
Capital outlay	17,500	10,900	(6,600)
Total expenditures	393,000	372,000	(21,000)
NET CHANGE IN FUND BALANCE	\$ (12,440)	(5,847)	\$ 6,593
FUND BALANCE, JULY 1		285,540	
<b>FUND BALANCE, JUNE 30</b>		<b>\$ 279,693</b>	

(See independent auditor's report.)

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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

For the Year Ended June 30, 2023

	<b>Original and Final Appropriation</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>			
Property taxes	\$ 338,664	\$ 317,136	\$ (21,528)
Replacement taxes	12,000	25,677	13,677
Charges for services	220,000	231,188	11,188
Facility rental	7,500	5,380	(2,120)
Grants and donations	-	1,277	1,277
Investment income	-	2,938	2,938
Other	-	1,500	1,500
Total revenues	578,164	585,096	6,932
<b>EXPENDITURES</b>			
Current			
Salaries and wages	323,300	303,257	(20,043)
Program expenses	172,500	128,734	(43,766)
Park and playground	28,000	40,129	12,129
Vehicle and equipment	20,500	21,236	736
Capital outlay	32,000	26,009	(5,991)
Total expenditures	576,300	519,365	(56,935)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	1,864	65,731	63,867
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	-	(40,000)	(40,000)
Total other financing sources (uses)	-	(40,000)	(40,000)
<b>NET CHANGE IN FUND BALANCE</b>			
	\$ 1,864	25,731	\$ 23,867
<b>FUND BALANCE, JULY 1</b>		299,010	
<b>FUND BALANCE, JUNE 30</b>		\$ 324,741	

(See independent auditor's report.)

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Nine Fiscal Years

<b>FISCAL YEAR ENDED JUNE 30,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Actuarially determined contribution	\$ 24,273	\$ 25,000	\$ 24,543	\$ 24,104	\$ 18,527	\$ 15,392	\$ 16,527	\$ 14,469	\$ 14,324
Contributions in relation to the actuarially determined contribution	24,273	25,000	24,543	24,104	18,527	15,392	16,527	14,469	14,324
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Covered payroll	\$ 247,129	\$ 259,479	\$ 258,409	\$ 269,666	\$ 259,205	\$ 256,863	\$ 264,308	\$ 275,418	\$ 305,805
Contributions as a percentage of covered payroll	9.82%	9.63%	9.50%	8.94%	7.15%	5.99%	6.25%	5.25%	4.68%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior IMRF plan year. Additional information as of the latest valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization period was 21 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75% compounded annually, wage growth of 2.75% and inflation of 2.25%.

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

(See independent auditor's report.)

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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

Last Nine Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>TOTAL PENSION LIABILITY</b>									
Service cost	\$ 28,859	\$ 27,322	\$ 28,657	\$ 28,805	\$ 27,011	\$ 25,055	\$ 26,705	\$ 25,183	\$ 23,603
Interest	65,342	73,929	79,034	83,858	85,297	92,815	98,375	104,265	107,799
Changes of benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(13,266)	(32,150)	(41,685)	(46,358)	17,870	(15,535)	43	(42,797)	(12,112)
Changes of assumptions	34,846	1,408	(1,438)	(30,841)	36,325	-	(4,843)	-	-
Benefit payments, including refunds of member contributions	(501)	(527)	(2,893)	(550)	(30,223)	(15,003)	(37,931)	(38,631)	(35,606)
Net change in total pension liability	115,280	69,982	61,675	34,914	136,280	87,332	82,349	48,020	83,684
Total pension liability - beginning	857,048	972,328	1,042,310	1,103,985	1,138,899	1,275,179	1,362,511	1,444,860	1,492,880
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 972,328</b>	<b>\$ 1,042,310</b>	<b>\$ 1,103,985</b>	<b>\$ 1,138,899</b>	<b>\$ 1,275,179</b>	<b>\$ 1,362,511</b>	<b>\$ 1,444,860</b>	<b>\$ 1,492,880</b>	<b>\$ 1,576,564</b>
<b>PLAN FIDUCIARY NET POSITION</b>									
Contributions - employer	\$ 23,002	\$ 24,564	\$ 25,127	\$ 24,548	\$ 23,312	\$ 13,893	\$ 17,454	\$ 16,235	\$ 12,116
Contributions - member	10,977	11,620	11,693	11,853	12,269	11,347	12,084	12,258	12,419
Net investment income	54,990	4,958	67,458	161,319	(40,998)	215,868	197,987	261,869	(195,023)
Benefit payments, including refunds of member contributions	(501)	(527)	(2,893)	(550)	(30,223)	(15,003)	(37,931)	(38,631)	(35,606)
Other	615	(60,326)	(253)	(4,685)	16,885	6,097	1,620	(6,428)	(1,504)
Net change in plan fiduciary net position	89,083	(19,711)	101,132	192,485	(18,755)	232,202	191,214	245,303	(207,598)
Plan net position - beginning	884,740	973,823	954,112	1,055,244	1,247,729	1,228,974	1,461,176	1,652,390	1,897,693
<b>PLAN NET POSITION - ENDING</b>	<b>\$ 973,823</b>	<b>\$ 954,112</b>	<b>\$ 1,055,244</b>	<b>\$ 1,247,729</b>	<b>\$ 1,228,974</b>	<b>\$ 1,461,176</b>	<b>\$ 1,652,390</b>	<b>\$ 1,897,693</b>	<b>\$ 1,690,095</b>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ (1,495)</b>	<b>\$ 88,198</b>	<b>\$ 48,741</b>	<b>\$ (108,830)</b>	<b>\$ 46,205</b>	<b>\$ (98,665)</b>	<b>\$ (207,530)</b>	<b>\$ (404,813)</b>	<b>\$ (113,531)</b>

<b>MEASUREMENT DATE DECEMBER 31,</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Plan fiduciary net position as a percentage of the total pension liability	100.15%	91.54%	95.58%	109.56%	96.38%	107.24%	114.36%	127.12%	107.20%
Covered payroll	\$ 238,844	\$ 255,886	\$ 259,838	\$ 263,395	\$ 272,653	\$ 252,150	\$ 268,529	\$ 272,394	\$ 275,970
Employer's net pension liability (asset) as a percentage of covered payroll	(0.63%)	34.47%	18.76%	(41.32%)	16.95%	(39.13%)	(77.28%)	(148.61%)	(41.14%)

There was a change in price inflation and salary increases in 2020.

There was a change in the discount rate in 2017 and 2018.

There was a change in assumptions related to price inflation, salary increases, retirement age and mortality rates in 2017.

There was a change in assumptions related to the discount rate in 2015 and 2016.

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

(See independent auditor's report.)

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

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**BUDGETS**

Budgetary Data

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

All departments of the District submit requests for appropriation to the District's administrator so that a budget may be prepared. The budget is prepared by fund and includes information on the past year, current year estimates and requested appropriation for the next year. The proposed budget is presented to the governing body for review.

The governing body holds public hearings and may add to, subtract from or change appropriation, but may not change the form of the budget. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, no supplementary appropriations were made.

Budgetary information for individual funds is prepared on the same basis as the basic financial statements. The budget is prepared in accordance with the Illinois Park District Code and is derived from the combined annual budget and appropriation ordinance of the District. Working budgets are prepared for all funds except the Working Cash Fund. All budgets are prepared based on the annual fiscal year of the District. Budgetary funds are controlled by an integrated budgetary accounting system in accordance, where applicable, with various legal requirements which govern the District.

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

**NONMAJOR GOVERNMENTAL FUNDS**



**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2023

	Special Revenue				Total
	Municipal Retirement	Liability Insurance	Social Security	Capital Projects	
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash	\$ 23,298	\$ 6,777	\$ 23,641	\$ 78,051	\$ 131,767
Property taxes receivable	5,414	7,383	15,256	-	28,053
Prepaid items	-	15,120	-	-	15,120
Total assets	28,712	29,280	38,897	78,051	174,940
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
None	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 28,712</b>	<b>\$ 29,280</b>	<b>\$ 38,897</b>	<b>\$ 78,051</b>	<b>\$ 174,940</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 6,629	\$ 254	\$ 312	\$ 7,077	\$ 14,272
Accrued payroll	-	-	-	-	-
Total liabilities	6,629	254	312	7,077	14,272
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable property tax revenue	5,414	7,383	15,256	-	28,053
Total deferred inflows of resources	5,414	7,383	15,256	-	28,053
Total liabilities and deferred inflows of resources	12,043	7,637	15,568	7,077	42,325
<b>FUND BALANCES</b>					
Nonspendable					
Prepaid items	-	15,120	-	-	15,120
Restricted					
Municipal retirement	16,669	-	-	-	16,669
Liability insurance	-	6,523	-	-	6,523
Social Security	-	-	23,329	-	23,329
Capital projects	-	-	-	36,136	36,136
Assigned for capital projects	-	-	-	34,838	34,838
Total fund balances	16,669	21,643	23,329	70,974	132,615
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 28,712</b>	<b>\$ 29,280</b>	<b>\$ 38,897</b>	<b>\$ 78,051</b>	<b>\$ 174,940</b>

(See independent auditor's report.)

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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

For the Year Ended June 30, 2023

	<u>Special Revenue</u>			<u>Capital Projects</u>	<u>Total</u>
	<u>Municipal Retirement</u>	<u>Liability Insurance</u>	<u>Social Security</u>		
<b>REVENUES</b>					
Property taxes	\$ 11,553	\$ 13,346	\$ 31,979	\$ -	\$ 56,878
Investment income	83	112	173	-	368
Other	-	-	-	12,805	12,805
<b>Total revenues</b>	<b>11,636</b>	<b>13,458</b>	<b>32,152</b>	<b>12,805</b>	<b>70,051</b>
<b>EXPENDITURES</b>					
Current					
General government	-	21,397	34,000	-	55,397
Recreation	14,324	-	-	-	14,324
Capital projects	-	-	-	58,698	58,698
<b>Total expenditures</b>	<b>14,324</b>	<b>21,397</b>	<b>34,000</b>	<b>58,698</b>	<b>128,419</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,688)</b>	<b>(7,939)</b>	<b>(1,848)</b>	<b>(45,893)</b>	<b>(58,368)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	40,000	40,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,688)</b>	<b>(7,939)</b>	<b>(1,848)</b>	<b>(5,893)</b>	<b>(18,368)</b>
<b>FUND BALANCES, JULY 1</b>	<b>19,357</b>	<b>29,582</b>	<b>25,177</b>	<b>76,867</b>	<b>150,983</b>
<b>FUND BALANCES, JUNE 30</b>	<b>\$ 16,669</b>	<b>\$ 21,643</b>	<b>\$ 23,329</b>	<b>\$ 70,974</b>	<b>\$ 132,615</b>

(See independent auditor's report.)

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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

For the Year Ended June 30, 2023

	<b>Original and Final Appropriation</b>	<b>Actual</b>	<b>Variance Over (Under) Budget</b>
<b>REVENUES</b>			
Property taxes	\$ 11,330	\$ 11,553	\$ 223
Investment income	-	83	83
Total revenues	11,330	11,636	306
<b>EXPENDITURES</b>			
Current			
Recreation			
IMRF contributions	16,000	14,324	(1,676)
Total expenditures	16,000	14,324	(1,676)
NET CHANGE IN FUND BALANCE	\$ (4,670)	(2,688)	\$ 1,982
FUND BALANCE, JULY 1		19,357	
<b>FUND BALANCE, JUNE 30</b>		<b>\$ 16,669</b>	

(See independent auditor's report.)

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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

For the Year Ended June 30, 2023

	<b>Original and Final Appropriation</b>	<b>Actual</b>	<b>Variance Over (Under) Budget</b>
<b>REVENUES</b>			
Property taxes	\$ 15,450	\$ 13,346	\$ (2,104)
Investment income	-	112	112
Total revenues	15,450	13,458	(1,992)
<b>EXPENDITURES</b>			
Current			
General government			
Liability insurance	22,000	21,397	(603)
Total expenditures	22,000	21,397	(603)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (6,550)</b>	<b>(7,939)</b>	<b>\$ (1,389)</b>
<b>FUND BALANCE, JULY 1</b>		29,582	
<b>FUND BALANCE, JUNE 30</b>		<b>\$ 21,643</b>	

(See independent auditor's report.)

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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

For the Year Ended June 30, 2023

	<b>Original and Final Appropriation</b>	<b>Actual</b>	<b>Variance Over (Under) Budget</b>
<b>REVENUES</b>			
Property taxes	\$ 31,930	\$ 31,979	\$ 49
Investment income	-	173	173
Total revenues	31,930	32,152	222
<b>EXPENDITURES</b>			
Current			
General government			
Social Security	34,000	34,000	-
Total expenditures	34,000	34,000	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (2,070)</b>	<b>(1,848)</b>	<b>\$ 222</b>
<b>FUND BALANCE, JULY 1</b>		<b>25,177</b>	
<b>FUND BALANCE, JUNE 30</b>		<b>\$ 23,329</b>	

(See independent auditor's report.)

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

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

For the Year Ended June 30, 2023

	<b>Original and Final Appropriation</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>			
Other	\$ -	\$ 12,805	\$ 12,805
Total revenues	-	12,805	12,805
<b>EXPENDITURES</b>			
Capital outlay	95,000	58,698	(36,302)
Total expenditures	95,000	58,698	(36,302)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(95,000)</b>	<b>(45,893)</b>	<b>49,107</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	40,000	40,000
Total other financing sources (uses)	-	40,000	40,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (95,000)</b>	<b>(5,893)</b>	<b>\$ 89,107</b>
<b>FUND BALANCE, JULY 1</b>		<b>76,867</b>	
<b>FUND BALANCE, JUNE 30</b>		<b>\$ 70,974</b>	

(See independent auditor's report.)

## **SUPPLEMENTAL DATA**

**RIDGEVILLE PARK DISTRICT  
EVANSTON, ILLINOIS**

ASSESSED VALUATIONS, EXTENSIONS, COLLECTIONS AND TAX RATES

Last Ten Levy Years

	2021*	2020	2019	2018	2017	2016	2015	2014	2013	2012
Assessed Valuation	\$ 609,200,021	\$ 662,289,110	\$ 654,470,881	\$ 537,290,726	\$ 557,288,864	\$ 551,701,696	\$ 441,155,189	\$ 452,539,589	\$ 441,605,453	\$ 515,520,658
Tax extension										
Corporate	\$ 341,209	\$ 340,415	\$ 333,919	\$ 319,712	\$ 320,598	\$ 299,215	\$ 324,965	\$ 305,464	\$ 293,226	\$ 287,145
IMRF	12,793	17,510	17,038	25,750	25,750	25,750	25,750	26,247	25,171	24,229
Social Security	34,724	34,814	33,770	32,445	31,930	31,930	30,900	30,320	29,587	28,353
Liability insurance	12,184	20,600	24,996	24,205	27,295	27,295	24,720	33,487	27,821	26,291
Recreation fund	321,657	292,520	273,114	268,315	248,230	255,543	224,025	225,817	227,868	224,251
Total tax extension	\$ 722,567	\$ 705,859	\$ 682,837	\$ 670,427	\$ 653,803	\$ 639,733	\$ 630,360	\$ 621,335	\$ 603,673	\$ 590,269
Collections										
Corporate	\$ 332,523	\$ 334,439	\$ 324,922	\$ 311,967	\$ 311,532	\$ 295,826	\$ 321,379	\$ 295,748	\$ 288,597	\$ 284,855
IMRF	12,689	17,203	16,579	25,123	25,025	25,564	26,058	25,473	24,774	24,006
Social Security	34,524	34,202	32,860	31,661	31,015	31,616	30,401	29,359	29,120	28,105
Liability insurance	12,184	20,238	24,322	23,617	26,508	26,855	26,058	32,381	27,382	26,056
Recreation fund	319,329	287,387	265,755	261,804	241,214	252,681	221,491	218,465	224,271	222,439
Total collections	\$ 711,249	\$ 693,469	\$ 664,438	\$ 654,172	\$ 635,294	\$ 632,542	\$ 625,387	\$ 601,427	\$ 594,144	\$ 585,461
Percentage of taxes collected	98.43%	98.24%	97.31%	97.58%	97.17%	98.88%	99.21%	96.80%	98.42%	99.19%
Tax rates (Per \$100 of assessed valuations)										
Corporate	0.056	0.052	0.051	0.059	0.058	0.054	0.074	0.069	0.066	0.049
IMRF	0.002	0.003	0.003	0.005	0.005	0.005	0.006	0.006	0.006	0.004
Social Security	0.006	0.005	0.005	0.006	0.006	0.006	0.007	0.007	0.007	0.005
Liability insurance	0.002	0.003	0.004	0.005	0.005	0.005	0.006	0.008	0.006	0.004
Recreation fund	0.053	0.044	0.042	0.050	0.045	0.046	0.051	0.051	0.052	0.038
Total tax rates	0.119	0.107	0.105	0.125	0.117	0.116	0.144	0.139	0.137	0.100

\* Most recent information available

(See independent auditor's report.)



## DRAFT

The monthly meeting of the Ridgeville Park District Board of Commissioners took place on Thursday, November 9, 2023 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](http://www.ridgeville.org/governance) prior to the meeting.

Commissioners Present: Diana Anton, Amanda DePalma, Matthew Mitchell (President)  
Commissioners Absent: Shawn Jones, Michael (Mick) Morel (Vice President)  
Also Present: Gerald Gibbs (Treasurer), Julie Larson (Minute Taker), Marlon Rodas (Director of Parks and Recreation), Natalie Sallee (Program Director), Maricar Fernandez (Office Manager)

President Matthew Mitchell called the meeting to order at 7:12 pm.

### Roll Call

Diana Anton: present  
Amanda DePalma: present  
Shawn Jones: absent  
Matthew Mitchell: present  
Mick Morel: absent

### Citizen Comment Part 1:

There were no comments at this time.

### Approval of Minutes:

**Motion #1:** Amanda DePalma moved to approve the minutes from the October 16, 2023 Board meeting. Matthew Mitchell seconded the motion. All were in favor. The motion passed unanimously.

### Approval of Bills:

Gerry Gibbs noted that what was approved at the October board meeting was not what the bills ended up being at the time of printing. The revised amount needs to be approved which will supersede the prior approval last month. Maricar Fernandez prepared and shared with Commissioners prior to the meeting: "Ridgeville Park District- General Account Bills Summary October 12, 2023" and "Ridgeville Park District- General Account Bills Detailed Report October 12, 2023." Fernandez discussed the differences between the two reports including a check for Bozeman Construction, Nicor bill error, and the annual report for the Ridgeville Foundation. The difference was about \$75.

**Motion #2:** Matthew Mitchell moved to approve payment of October 2023 revised bills in the amount of \$16,615.98. Diana Anton seconded the motion. All were in favor. The motion passed unanimously.

Maricar Fernandez prepared and shared with Commissioners prior to the meeting: "Ridgeville Park District- General Account Bills Summary November 9, 2023" and "Ridgeville Park District- General Account Bills Detailed Report November 9, 2023." Marlon Rodas noted, among other items: background checks and entertainment for the Flannel Fest.

**Motion #3:** Amanda DePalma moved to approve payment of November 2023 bills in the amount of \$14,228.41. Matthew Mitchell seconded the motion. All were in favor. The motion passed unanimously.

Approval of Petty Cash Expenditures:

Maricar Fernandez prepared and shared with Commissioners prior to the meeting: "Ridgeville Park District Petty Cash Summary November 9, 2023" and "Ridgeville Park District Petty Cash Details November 9, 2023." Marlon Rodas noted, among other items: Amazon for Flannel Fest and forklift rental for playground equipment.

**Motion #4:** Amanda DePalma moved to approve payment of November 2023 petty cash expenditures in the amount of \$1,022.06. Matthew Mitchell seconded the motion. All were in favor. The motion passed unanimously.

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

Marlon Rodas shared that the maintenance team has been getting ready for winter. They will install the ice rink after Thanksgiving. Sallee and Rodas met with Parkreation and 3D Designs to discuss creating a permanent, covered outdoor stage on the lawn of Ridgeville Park. They visited a current stage in operation for ideas. We expect to receive a proposal in the coming days from 3D Designs that will be presented at the December meeting. The Kubota vehicle has finally been delivered and our parks crew is happy to have it. We signed a contract with Aisha Robinson for ongoing equity consultation. Rodas attended the IAPD Legal Symposium and gained good information about legal matters pertaining to park districts.

Monthly Report offered by Natalie Sallee, Program Director:

- Fall Frenzy: Oct 19, good turnout despite the rain. A 30-min concert was fun before it got too wet.
- Software Symposium: Oct 20 in Carol Stream, Sallee felt good about 2 recreation software programs: My Rec and Amilia. Demos have been scheduled to review both with Rodas. Would be very useful for streamlining administration and patron experience. Would be able to cancel MailChimp, SquareSpace and others. Quotes are between \$3500 and \$4500 per year which is more than we are currently paying; board members felt it would be well worth the cost.
- Skater Halloween Event: Third year that we've hosted this annual event on the skate pad on Oct 28, and it was a good time for all.
- Fall Programs: Fall session has started. We have inherited some of the Little Beans classes. District 65 half days are sold out and are going great; transitioning to using the Field House instead of 908 Seward.

- Flannel Fest: Sold out event for tomorrow night. Sketchbook, Double Clutch, Temperance, Firehouse Grill will be represented and there will be childcare available.
- Winter Break Camp: Splitting into 2 groups, K-3 and 4-6. Will host 35-40 kids. CITs will be added to the group (Counselors in Training).

Monthly Report offered by Gerry Gibbs, Treasurer:

Gerry Gibbs said there was nothing to share this month. Some commissioners noted they have received packets from the auditor, Sikich. All commissioners should be receiving them and completing them soon.

Old Business:

There was no Old Business to discuss at this time.

New Business:

- **Discuss REDI Initiative (Mitchell)**

Matthew Mitchell summarized that the REDI committee does not have any members at this time, and the initiative is in a transition period. Gerry Gibbs summarized the history of the REDI committee emerging out of community concerns in 2018/2019. Dr Ephiom, the initial consultant, suggested the formation of the committee in addition to hosting town hall meetings with the community, healing circles, and etc. COIVD started, Dr. Ephiom provided an assessment to the board, and then Dr. Ephiom unfortunately passed away. There has been a lot of progress on accomplishing some of Dr. Ephiom's recommendations, but there has been a lack of direction since her passing. Mitchell proposed utilizing Aisha Robinson, our current consultant, for training the staff and board and to work directly with staff for the time being. At this time, it would be good to be transparent about our lack of a REDI committee on our website and edit the Equity Charter if those requirements for the committee are no longer wanted. Consulting with Robinson would be good to better determine if the formation of a new REDI committee is a good idea or going in a different direction is preferred. Mitchell noted difficulty in recruiting community members to participate on the REDI committee in the past. The board agreed to invite Robinson to next month's meeting to discuss further. Anton would like to see a proposal from Robinson regarding a vision for equity work for this coming year. This is an opportunity to be proactive in our antiracist mission.

- **Motion to Appoint Maricar Fernandez to Corporate Secretary (Rodas)**

**Motion #5:** Matthew Mitchell moved to appoint Maricar Fernandez as Corporate Secretary to the Ridgeville Park District Board of Commissioners. Diana Anton seconded the motion. All were in favor. The motion was passed unanimously.

Call of the Commissioners:

- Anton: Diana wondered about communicating with Jacy Herman on behalf of the board and as an individual, after last month's dissolution of the REDI committee. The board encouraged her to reach out if she felt moved to do so and acknowledged the many years that Herman put into the mission of the REDI committee.
- DePalma: passed
- Jones: absent

- Mitchell: passed
- Morel: absent

Citizen Comment Part 2:

There were no comments at this time.

Adjournment:

**Motion #6:** Matthew Mitchell moved to adjourn the meeting. Amanda DePalma seconded the motion. All were in favor. The meeting was adjourned at 8:02 pm.

Respectfully submitted,  
Julie Larson, Minute Taker

12/12/23

Ridgeville Park District - General Account  
Bills Summary  
December 14, 2023

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	TOTAL
ADP Payroll Processing Acct.#00060-052985	-831.55
AT&T U-Verse #117-052-202	-77.82
AT&T U-Verse #117-052-204	-112.55
AT&T #831-001-3244 614	-109.47
AT&t Mobility Acct #287333216435	-95.75
Auto-Wares Group (Bumper To Bumper)	-144.95
Chase Paymentech	-998.24
CITGO	-347.13
City of Evanston Water Dept. 1009-0782-00	-181.71
City of Evanston Water Dept. 1009-0783-00	-11.88
City of Evanston Water Dept. 1009-0831-00	-11.88
City of Evanston Water Dept. 1009 0813-00	-245.22
COMCAST	-241.66
ComEd a/c 152-137-3009	-47.38
ComEd a/c 158-313-2031	-8.24
ComEd a/c 303-349-2002	-257.46
ComEd a/c 303-360-1001	-71.92
ComEd a/c 303-360-2008	-48.65
ComEd a/c 311-727-0008	-26.29
Evanston Lumber Co.	-63.00
Graybar Financial Services	-190.73
Hinckley Springs-DS Waters Company	-6.99
Illinois Labor Law Poster Service	-192.00
Illinois Municipal Retirement Fund (IMRF)	-1,486.18
Imaginary Services, LLC	-20,736.00
IPRF - Illinois Public Risk Fund	-9,105.00
Language in Action	-414.00
Lemoi Ace Hardware	-61.30
Local Government Health Plan CMS	-8,154.00
LRS	-172.48
Meltzer, Purtill & Stelle LLC	-1,527.50
MEYER, CONNIE	-280.00
Nicor Gas a/c 31-03-84-0000 3	-527.10
Nicor Gas a/c 91-71-84-0000 4	-256.15
Onagan, Caroline	-200.00
Play-Well TEKologies	0.00
Russo Power Equipment	-34,108.27
Sallee, Natalie*	-18.00
Sikich, LLP	-3,300.00
Stratus Building Solutions of Chicago - N	-683.00
Wymer, Andrew	-50.00
TOTAL	<u>-85,401.45</u>

12/13/23

## Ridgeville Park District - General Account

## Bills Detailed Report

December 14, 2023

Num	Name	Memo	Amount
<b>2010 · A/P-Corporate</b>			
	ADP Payroll Processing Acct.#00...	CA22: Payroll Processing	-831.55
DEBIT	AT&T U-Verse #117-052-202	CA05: Fast Speed Internet: Acct #117-052-202	-77.82
DEBIT	AT&T U-Verse #117-052-204	CA05: Fast Speed Internet: Acct #117-052-204	-112.55
	AT&T #831-001-3244 614	CA05: AT&T Acct:831-001-3244 614	-109.47
	AT&T Mobility Acct #287333216435	CA05: AT&T Mobility Acct #287333216435	-95.75
	Auto-Wares Group (Bumber To B...	RA12a/p: Statement for Acct #4730000908	-144.95
DEBIT	Chase Paymentech		-998.24
DEBIT	CITGO	RA12: Gas Invoice: 92428423	-347.13
	City of Evanston Water Dept. 100...	CA05: Water@ 305 Callan Ave	-181.71
	City of Evanston Water Dept. 100...	CA05: Water@ 740 Brummel St.	-11.88
	City of Evanston Water Dept. 100...	CA05: Water@ 1315 South Blvd	-11.88
	City of Evanston Water Dept. 100...	CA05: Water@ 1119 South Blvd	-245.22
DEBIT	COMCAST	CA05: Internet@ 1111 South Blvd: Account #8771 10 135 1142175	-241.66
DEBIT	ComEd a/c 152-137-3009	CA05: Electric@ 1w Calley	-47.38
DEBIT	ComEd a/c 158-313-2031	CA05: Electric@ 141 Elmwood Ave	-8.24
DEBIT	ComEd a/c 303-349-2002	CA05: Electric@ 908 Seward	-257.46
DEBIT	ComEd a/c 303-360-1001	CA05: Electric@ 1111 South Blvd.	-71.92
DEBIT	ComEd a/c 303-360-2008	CA05: Electric@ 1115 South Blvd.	-48.65
DEBIT	ComEd a/c 311-727-0008	CA05: Electric@ 1115 South Blvd.	-26.29
	Evanston Lumber Co.	CA13: Supplies Acct: RIDPAR	-63.00
	Graybar Financial Services	CA05- Yealink phone system	-190.73
	Hinckley Springs-DS Waters Co...	CA06: Office Water Acct# 1651 5872 5335 83	-6.99
	Illinois Labor Law Poster Service	CA06 - Labor Law Posters	-192.00
DEBIT	Illinois Municipal Retirement Fun...	C222: Nov 2023 Deposit	-1,486.18
	Imaginary Services, LLC	RA24: Partner Program After school Fall 2023 Inv #00264	-20,736.00
	IPRF - Illinois Public Risk Fund	LA15: Annual Workers Compensation	-9,105.00
	Language in Action	RA24: Spanish Lessons	-414.00
	Lemoi Ace Hardware	CA13: Acct# 181700	-61.30
	Local Government Health Plan C...	CA08: Employee Health Insurance DECEMBER	-8,154.00
	LRS	RA14: Trash Removal - Cust # 54404.1	-172.48
	Meltzer, Purtill & Stelle LLC	CA09: Matter #36507001 Inv #206047	-1,527.50
	MEYER, CONNIE	C105: Refund For Winter Camp	-280.00
DEBIT	Nicor Gas a/c 31-03-84-0000 3	CA05: Gas@ 908 Seward St. 10/3-11/1/23, auto withdrawal on 11/16/23	-222.70
DEBIT	Nicor Gas a/c 31-03-84-0000 3	CA05: Gas@ 908 Seward St., auto withdrawal on 12/18/23	-304.40
DEBIT	Nicor Gas a/c 91-71-84-0000 4	CA05: Gas@ 1115 S. Blvd, auto withdrawal on 12/18/23	-256.15
	Onagan, Caroline	C105: REFUND - Cancelled Class	-200.00
5890VOID	Play-Well TEKnologies	RA24: Lego Camp	1,215.00
	Play-Well TEKnologies	RA24: Lego Camp	-1,215.00
	Russo Power Equipment	RA12: Acct # 1009597	-34,108.27
	Sallee, Natalie*	RA23: REIMBURSEMENT - FLANNEL FEST SUPPLIES	-18.00
	Sikich, LLP	CA10: Annual Audit Year End June 30,2023: Invoice #36838	-3,300.00
	Stratus Building Solutions of Chic...	CA13 Routine Janitorial for SEPT & OCT	-683.00
	Wymer, Andrew	C105: REFUND	-50.00
Total 2010 · A/P-Corporate			-85,401.45
<b>C222 · IMRF (Paid by Employee)</b>			
DEBIT	Illinois Municipal Retirement Fun...	Employee Contribution for Rodas, Cruz, Fernandez, Lopez & Sallee	1,263.92
Total C222 · IMRF (Paid by Employee)			1,263.92
<b>C105 · Program Revenue</b>			
	MEYER, CONNIE	Refund for Winter Camp	280.00
	Onagan, Caroline	Cancelled class Fall 2023 Drawing	200.00
	Wymer, Andrew	REFUND FOR FLANNEL FEST	50.00
Total C105 · Program Revenue			530.00
<b>RA23 Program Supplies</b>			
<b>RA28 · Special Events Supplies</b>			
	Sallee, Natalie*	REIMBURSEMENT - POSTERS FOR FLANNEL FEST	18.00
Total RA28 · Special Events Supplies			18.00
Total RA23 Program Supplies			18.00
<b>RA24 Partner Programs</b>			
	Imaginary Services, LLC	Invoice # 00264 Second Payment of Two - Afterschool Fall 2023	20,736.00
	Language in Action	Zoom Spanish lessons for Adults Session I-A, Sept 12 - Oct 17	276.00
	Language in Action	Zoom Spanish lessons for Youth 7-11 Sept 12 - Oct 23	69.00

12/13/23

## Ridgeville Park District - General Account

## Bills Detailed Report

December 14, 2023

Num	Name	Memo	Amount
5890VOID	Language in Action Play-Well TEKologies Play-Well TEKologies	Zoom Spanish lessons for Adults Session I Sept 11 - Oct 23 PokEmon Engineering Ages 7-12, 8/14 - 8/18/23, MISSING CHECK, V... PokEmon Engineering Ages 7-12, 8/14 - 8/18/23, REISSUE OF VOIDE...	69.00 -1,215.00 1,215.00
Total RA24 Partner Programs			21,150.00
<b>CA05 · Utilities</b>			
DEBIT	AT&T U-Verse #117-052-202	Fast Speed Internet   Account #117-052-202	77.82
DEBIT	AT&T U-Verse #117-052-204	Fast Speed Internet   Account #117-052-204	112.55
	AT&T #831-001-3244 614	CA05: Utilities Acct 831.001.03244 614	109.47
	AT&t Mobility Acct #287333216435	CA05: AT&T Mobility Acct #287333216435	95.75
	City of Evanston Water Dept. 100...	Water at Elks Park	181.71
	City of Evanston Water Dept. 100...	Water @ 740 Brummel Park	11.88
	City of Evanston Water Dept. 100...	Water Usage @ 1315 South Blvd	11.88
	City of Evanston Water Dept. 100...	Water Usage @ 1119 South Blvd	245.22
DEBIT	COMCAST	Account #8771 10 135 1142175 - 11/18 to 12/17/2023	241.66
DEBIT	ComEd a/c 152-137-3009	1w Calley Service: 10/26 TO 11/28/23	47.38
DEBIT	ComEd a/c 158-313-2031	141 Elmwood Ave. Service: 10/26 TO 11/28/2023	8.24
DEBIT	ComEd a/c 303-349-2002	908 Seward Service : 10/25 TO 11/27/2023	257.46
DEBIT	ComEd a/c 303-360-1001	1111 South Blvd. Service: 9/26 TO 10/25/2023	71.92
DEBIT	ComEd a/c 303-360-2008	1115 South Blvd. Service: 10/25 TO 11/27/2023	48.65
DEBIT	ComEd a/c 311-727-0008	1115 South Blvd. Service: 9/27 TO 10/26	26.29
	Graybar Financial Services	Inv# 15591460 Yealink phone system w/ accs	190.73
DEBIT	Nicor Gas a/c 31-03-84-0000 3	Gas@ 908 Seward St.: 10/3-11/1/23, auto withdrawal 11/16/23	222.70
DEBIT	Nicor Gas a/c 31-03-84-0000 3	Gas@ 908 Seward St.: 11/1-12/01/23, auto withdrawal on 12/18/23	304.40
DEBIT	Nicor Gas a/c 91-71-84-0000 4	Gas@ Kamen Field House- 11/1 TO 12/1/23	256.15
Total CA05 · Utilities			2,521.86
<b>CA06 · Office Supplies &amp; Expenses</b>			
DEBIT	Chase Paymentech		998.24
	Hinckley Springs-DS Waters Co...	Office Water Acct# 1651 5872 5335 83	6.99
	Illinois Labor Law Poster Service	Labor Law Posters	192.00
Total CA06 · Office Supplies & Expenses			1,197.23
<b>CA08 · Employee Health Insurance</b>			
	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
	Local Government Health Plan C...	Fernandez, Maricar	2,508.00
Total CA08 · Employee Health Insurance			8,154.00
<b>CA09 · Attorney Fees &amp; Expense</b>			
	Meltzer, Purtill & Stelle LLC	Fee for legal communication - Matter #36507001, Inv #206912	422.50
	Meltzer, Purtill & Stelle LLC	Fee for legal communication - Matter #36507001, Inv # 207653	1,105.00
Total CA09 · Attorney Fees & Expense			1,527.50
<b>CA10 · Auditing Expense</b>			
	Sikich, LLP	Invoice #36838 Annual Audit	3,300.00
Total CA10 · Auditing Expense			3,300.00
<b>CA13 · Building Maintenance &amp; Repair</b>			
	Evanston Lumber Co.	Inv#132438, 248T-2x4 8' KDAT #1 SYP Treated G.C. 9/8.0	63.00
	Lemoi Ace Hardware	Inv#289081 - ACE Bag 33Gal 60pk Flap, Buckle, Grommet Kit, C-Pak ...	61.30
	Stratus Building Solutions of Chic...	Janitorial Service for November	683.00
Total CA13 · Building Maintenance & Repair			807.30
<b>CA22 · Payroll Processing Expense</b>			
	ADP Payroll Processing Acct.#00...	Processing Charges for 10/01/2023	738.10
	ADP Payroll Processing Acct.#00...	Workforce Now - HR Assist	93.45
Total CA22 · Payroll Processing Expense			831.55
<b>IA19 · III. Municipal Retirement Fund</b>			
DEBIT	Illinois Municipal Retirement Fun...	Employer Contribution for Rodas, Cruz, Fernandez, Lopez & Sallee	222.26

12/13/23

Ridgeville Park District - General Account

**Bills Detailed Report**

December 14, 2023

Num	Name	Memo	Amount
	Total IA19 · Ill. Municipal Retirement Fund		222.26
	<b>LA15 · Worker's Compensation Insurance</b>		
	IPRF - Illinois Public Risk Fund	Annual Worker's Compensation	8,840.00
	IPRF - Illinois Public Risk Fund	Annual Administrative Fee	265.00
	Total LA15 · Worker's Compensation Insurance		9,105.00
	<b>RA12 · Vehicle Maintenance &amp; Repair</b>		
DEBIT	Auto-Wares Group (Bumber To B...	Inv #473-306603:Profile Blade for 2009 Ford F150	75.96
	CITGO	Gas - November 2023	347.13
	Russo Power Equipment	Inv#SPI20444240 Element-Air Filter	92.32
	Russo Power Equipment	Inv#SPI20432945 Calsium Chloride Salt	797.50
	Russo Power Equipment	Inv#SPI20456086 X-Led/Class 1 Strobe/360 Deg/Alum Base, Hammer/...	481.94
	Russo Power Equipment	Inv#SPI20456098 Turbo Rock Salt	342.51
	Russo Power Equipment	Inv#SPI20426845 Uv Worksite/Cab/Hdws Tires/Bed Liner, Front Quick ...	32,394.00
	Total RA12 · Vehicle Maintenance & Repair		34,531.36
	<b>RA12a/p · Vehicle Maintenance &amp; Repair*</b>		
	Auto-Wares Group (Bumber To B...	Inv #473-307007:Car Battery	68.99
	Total RA12a/p · Vehicle Maintenance & Repair*		68.99
	<b>RA14 · Playground Maintenance Mat.</b>		
	LRS	Garbage Pickup: Monthly Charge Inv#5488115 (DEC SVC)	172.48
	Total RA14 · Playground Maintenance Mat.		172.48
<b>TOTAL</b>			<b>0.00</b>



12/12/23

Ridgeville Park District  
Petty Cash Summary  
December 14, 2023

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	<u>TOTAL</u>
Amazon.com	-327.26
APPLE, INC.	-9.99
DISCOUNT MUGS	-378.00
Double Clutch Brewing Company	-87.12
Evanston Glass & Mirror, LTD.	-110.00
Evanston Organics	-54.60
GoDaddy	-493.20
Home Depot	-99.91
IAPD Illinois Assoc of Park Districts	-215.00
Illinois State Police	-11.00
IPRA - Illinois Park & Recreation Assoc.	-575.00
Jewel Foods	-100.75
Mail Chimp	-47.00
North Suburban Power Equipment Repair	-250.00
Shell	-17.46
Sticker Mule LLC	-70.00
Target	-63.60
Temperance Beer Co.	-100.01
<b>TOTAL</b>	<b><u><u>-3,009.90</u></u></b>

12/12/23

**Ridgeville Park District**  
**Petty Cash Details**  
 December 14, 2023

Num	Name	Memo	Amount
<b>2030 · A/P-Petty Cash - Debit</b>			
	Shell	RA23: Party Supplies	-17.46
	Jewel Foods	RA23: Fire for flannel fest	-52.83
	Home Depot	CA51: mats for hallway	-99.91
	Amazon.com	RA23: Camp and event supplies	-59.74
	Target	RA23: Candles for Winter Solstice	-31.80
	Evanston Organics	RA14: Winter Blend	-54.60
	IPRA - Illinois Park & Recreatio...	CA21:REGISTRATION FEE	-310.00
	GoDaddy	CA05: Microsoft 365 Email Essentials	-493.20
	Jewel Foods	RA23: Wood for flannel fest	-47.92
	Mail Chimp	RA55: Monthly Fee for over 2000 patron emails	-47.00
	Illinois State Police	CA06: Background Check	-11.00
	APPLE, INC.	CA06: iCloud Storage DECEMBER 2023	-9.99
	Sticker Mule LLC	RA23: STICKERS FOR GIVEAWAYS	-70.00
	DISCOUNT MUGS	RA23: FANNY PACKS FOR GIVEAWAYS	-378.00
	Amazon.com	RA23: Camp and event supplies	-267.52
	Evanston Glass & Mirror, LTD.	CA13: Tempered Glass Repair	-110.00
	IPRA - Illinois Park & Recreatio...	CA21:Membership Fee	-265.00
	Temperance Beer Co.	RA23: Program Supplies for Flannel Fest	-123.09
	Target	RA23: Candles for Winter Solstice	-31.80
	Temperance Beer Co.	RA23: Refund for return supplies	23.08
	IAPD Illinois Assoc of Park Dis...	CA21: 2023 IAPD Symposium	-215.00
	Double Clutch Brewing Company	RA23: Flannel Fest Supplies	-87.12
	North Suburban Power Equipm...	RA12: Welding Machine	-250.00
Total 2030 · A/P-Petty Cash - Debit			-3,009.90
<b>RA23 Program Supplies</b>			
	Shell	ice for flannel fest	17.46
	Jewel Foods	Fire for Flannel Fest	52.83
	Amazon.com	Winter Camp and Holiday events	59.74
	Target	Candles for Winter Solstice Event	31.80
	Jewel Foods	Wood for Flannel Fest	47.92
	Sticker Mule LLC	STICKERS FOR GIVEAWAY	70.00
	DISCOUNT MUGS	FANNY PACKS FOR EVENT GIVEAWAYS	378.00
	Amazon.com	Winter Camp and Holiday events	267.52
	Temperance Beer Co.	Beer for Flannel Fest	123.09
	Target	Candles for Winter Solstice Event	31.80
	Temperance Beer Co.	Refund for returned supplies	-23.08
	Double Clutch Brewing Company	Flannel Fest Supplies	87.12
Total RA23 Program Supplies			1,144.20
<b>CA05 · Utilities</b>			
	GoDaddy	Annual Microsoft 365 Email Essentials	493.20
Total CA05 · Utilities			493.20
<b>CA06 · Office Supplies &amp; Expenses</b>			
	Illinois State Police	Background check for Patricia	11.00
	APPLE, INC.	iCloud Storage DECEMBER 2023	9.99
Total CA06 · Office Supplies & Expenses			20.99
<b>CA13 · Building Maintenance &amp; Repair</b>			
	Evanston Glass & Mirror, LTD.	Tempered Glass Repair	110.00
Total CA13 · Building Maintenance & Repair			110.00
<b>CA21 · Board Development Activities</b>			
	IPRA - Illinois Park & Recreatio...	IPRA Conference Registration	310.00
	IPRA - Illinois Park & Recreatio...	IPRA Membership Fee	265.00
	IAPD Illinois Assoc of Park Dis...	2023 IAPD Symposium	215.00
Total CA21 · Board Development Activities			790.00
<b>CA51 · Building Improvements</b>			
	Home Depot	mats for hallways	99.91
Total CA51 · Building Improvements			99.91
<b>RA12 · Vehicle Maintenance &amp; Repair</b>			

12/12/23

Ridgeville Park District  
**Petty Cash Details**  
December 14, 2023

---

<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Amount</b>
	North Suburban Power Equipm...	Welding machine	<u>250.00</u>
	Total RA12 · Vehicle Maintenance & Repair		250.00
<b>RA14 · Playground Maintenance Mat.</b>			
	Evanston Organics	Winter Blend	<u>54.60</u>
	Total RA14 · Playground Maintenance Mat.		54.60
<b>RA55 · Program Promotion &amp; Rec Expense</b>			
	Mail Chimp	Email Integration for programs	<u>47.00</u>
	Total RA55 · Program Promotion & Rec Expense		<u>47.00</u>
<b>TOTAL</b>			<u><u>0.00</u></u>

12/13/23

Ridgeville Park District  
Petty Cash Summary  
December 14, 2023

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	<u>TOTAL</u>
PERROTTI, BRENT	-200.00
Vargas Auto Glass, Inc.	-250.00
WEBBER, MAGGIE	<u>-150.00</u>
<b>TOTAL</b>	<b><u><u>-600.00</u></u></b>

12/12/23

Ridgeville Park District  
**Petty Cash Details**  
December 14, 2023

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<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Amount</b>
<b>2020 · A/P-Petty Cash</b>			
995737	PERROTTI, BRENT	RA23: GUEST ARTIST	-200.00
995738	Vargas Auto Glass, Inc.	RA12 - Window Replaced for F250 Truck	-250.00
Total 2020 · A/P-Petty Cash			-450.00
<b>RA23 Program Supplies</b>			
995737	PERROTTI, BRENT	GUEST ARTIST FOR READ-A-THON	200.00
Total RA23 Program Supplies			200.00
<b>RA12 · Vehicle Maintenance &amp; Repair</b>			
995738	Vargas Auto Glass, Inc.	Window replacement for F250	250.00
Total RA12 · Vehicle Maintenance & Repair			250.00
<b>TOTAL</b>			<b>0.00</b>

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Date: 12/12/23

To: Board of Commissioners

From: Marlon Rodas

Subject: Monthly Report

- The maintenance crew has been busy this past month, from setting up for special events (Flannel Fest) to putting up the borders of the ice rink, helping with the new concrete at Reba (Pictures attached) and keeping up with all the leaves and maintenance at all our parks.
- Very happy to say we had a successful Flannel Fest in November. Natalie will speak in more detail in her report. Big thank you to all our staff who made it a success.
- New festive banners were installed by our maintenance crew on Ridge Road celebrating the holidays.
- I have had preliminary conversations with Aisha Robinson from Bella Consulting Group, LLC to go over next steps including equity training for all staff and board members.
- I met with our IPRF (Illinois Public Risk Fund) representative, and he informed me we need to form a safety committee. Our safety committee will include our full-time staff and meet once a month.
- On the December agenda you will see new business items that are standard business for this month. It includes approving the 2022-2023 audit, annual calendar, and the 2023-2024 Levy Ordinance. Year end stipends are on the agenda in Executive Session.









Date: December 11, 2023  
To: Board of Commissioners  
From: Natalie Sallee  
Subject: Monthly Report

### **Flannel Fest**

We had a very successful inaugural Flannel Fest on November 10<sup>th</sup>. The event was sold out online, and we had folks walk-up to the door. We were able to accommodate everyone and had beer to spare! Firehouse Grill joined us and sold out of pizza. We had a lovely jazz guitarist play. We borrowed fire pits from the Ecology Center and friends, and we offered childcare during the event. This event paid for itself and made profit. Success!

### **Winter Solstice Paint & Sip**

We are offering a Paint & Sip event at Ridgeville Park on December 16<sup>th</sup> from 1-2:30pm. We are teaming up with south Evanston's The Wine Goddess to offer a red & white wine selection. Pat Bernard is leading the painting activity with glass candles and acrylic paint pens. Patrons age 21+ can paint their Winter Solstice candles and set their intentions for the new year. We are nearly sold out and has already paid for itself and made profit.

### **Holiday Concert**

We are partnering with the Ridgeville Band to offer a FREE holiday concert at Ridgeville Park on December 16<sup>th</sup> from 4-5pm. This event "sold out" with 6 hours of my email blast to the community. We have 40 people registered to attend. We'll provide hot chocolate and a brochure, including sing-along pages and a holiday letter from the staff.

### **Winter Break Camp**

Winter Break Camp will be held at Ridgeville Park and Kamen East Park on December 26<sup>th</sup> – 29<sup>th</sup> and January 2<sup>nd</sup> – 5<sup>th</sup>. We are nearly sold out the second week, but there's plenty of space the first. Camps will be led by Ariel Redmond and Quintrell Gary. We are working with the Ted Fund and have spots saved for their students, as well.

### **Half-Day Maker's Workshop**

The half-day workshops are nearly sold out now for the rest of the school year, only a few spots left in the spring. The next workshop is a full day on January 8<sup>th</sup> from 9am-4pm.

### **Studio 908 Winter Classes**

The winter session of youth and adult classes begin on January 8<sup>th</sup>. Between our own Studio 908 classes and our partner's classes, we are offering over 50 classes this winter at Ridgeville Park and Kamen East Park. This is above and beyond the most programs we've ever offered. I've included the tentative calendar and will confirm how registration shakes out in January.



# Winter Class Session

Dates: January 7-March 9, 2024 (make-up week: March 10-16)

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			8:00-9:00am Tai Chi Chuan	8:00-9:30am Gentle Yoga for Seniors		7:30-8:30am FIT4MOM 8:00-9:00am Core Stretch & Strength
	9:30-10:00am Fairy Ballet (2-3)	9:30-10:30am FIT4MOM	9:00am-4:00pm Makers' Workshops*	9:15-10:00am Adult Beginning Tap	9:00-10:00am Rise & Shine Yoga	9:00-10:00am Intro to Sewing I (8-12) 9:00-10:00am Jazz/Tap Combo (6-10)
	10:00-10:45am Fairy Ballet with Me			10:00-10:45am Fairy Ballet with Me		10:00-10:30am StoryDance 10:00am-12:00pm Move & Groove 10:00-11:00am Intro to Sewing II (10-14)
	10:45-11:15am Adventures in Movement					10:30-11:30am West African Drum
	11:15am-12:00pm Adult Intermediate Tap					12:00-8:00pm Square Dance*
1:00-3:00pm Move & Groove	1:00-2:00pm Move & Groove		12:00-1:00pm Feldenkrais®			
1:00-2:30pm Ball Room	4:00-6:00pm The Imaginary Game	4:00-6:00pm The Imaginary Game	4:00-6:00pm The Imaginary Game 4:15-4:45pm Fairy Ballet (3-4)	4:00-6:00pm The Imaginary Game 4:00-4:30pm Youth Tap (5-7)	4:00-6:00pm The Imaginary Game	
2:30-4:00pm Soul Line Dance		4:30-6:00pm Avalon Theatre Club	4:45-5:15pm Youth Tap (3-4)	4:30-5:15pm Intro to Ballet (4-6)	4:00-6:00pm Avalon Theatre Club	
4:00-5:00pm Sit & Fit			5:15-6:00pm Intro to Ballet (4-6)	5:15-6:15pm Ballet I (6-9)		
	6:00-7:00pm Move & Groove	6:30-8:00pm Yoga for Every Body 6:30-7:30pm Beginner Taiko	6:00-7:00pm Ballet II (8-12)	5:30-7:00pm Garden2Table* 6:00-7:00pm Move & Groove		
	7:30-8:30pm FIT4MOM 7:00-8:00pm West African Dance	7:30-9:00pm Ridgeville Band 7:30-8:45pm Intermediate Taiko	6:30-9:00pm Drum Circle 7:30-8:30pm FIT4MOM	7:00-9:00pm Board Meeting* 7:30-8:45pm Modern Self Defense	6:00-10:00pm Square Dance* 7:00-9:00pm Drum Circle*	

Online  
Outdoors  
Field House  
Garage Art Studio  
Second Floor Studio  
Main Studio  
 \*bi/monthly class

Register at  
[www.ridgeville.org](http://www.ridgeville.org)

**NOTABLE ACTIVITY:**

Cook County sent property tax bills to owners in November with a due date of December 1. Tax receipts for the final 2022 installment began arriving in the final days of November, topping up the operating balances of the Park District without the need to drawn down any more invested reserves.

Sikich provided a draft of the ACFR and audit results on the Monday prior to Thanksgiving. Happily, the first draft matched District records, so no revisions were needed.

With the ACFR in hand, the Treasurer was able to 1) fully open the new fiscal year, 2) produce the financial portions of the MD&A for the final ACFR to be presented at the board meeting, and 3) create the annual Public Funds Statement of Receipts and Disbursements required by state law (a copy of which is included in this month's report package).

**MONTHLY REPORTS:**

**Appropriations Ledger:** Expenditures YTD of roughly \$402,000 overall are at 34% of the budget. Relative to last year at this point in time, they are \$42,000 higher (which was then at 32% of the budget). \$30,000 spent on the Kubata vehicle accounts for some of this. Notably, the General Fund has exceeded the entire year's budget for part-time wages. This is likely an error in how some payroll items have been handled. The Treasurer has met with the Director to discuss this and the matter is being researched. An update should be available next month. Property Casualty Insurance is also over budget. This is less of a concern due to the timing and nature of this account. The bill is typically paid once a year and accruals spread the payment over multiple fiscal periods. Year-end accruals in June may alleviate the overage. The unapproved entries are also unusually high and will be discussed further under the 'Outstandings' report section.

**Statement of Revenue and Disbursements:** Through the end of November, expenditures exceed revenues by \$192,000. The report does not yet reflect a budget for the revenue half of the equation no Levy Ordinance has yet been passed. Last year at this time, the shortfall was \$90,000 higher – reflecting the later arrival of tax revenues last year. This year about \$90,000 was received in the closing days of November and program revenue is higher by \$35,000 this year.

**Balance Sheet:** As of November 30, fund balances are down as compared to the beginning of the year and compared to November of last year. From the beginning of the year, balances have dropped \$195,000. Compared to last November, they are \$90,000 lower. Cash balances are down \$230,000 from the beginning of the year, although up roughly \$90,000 from the beginning of the November (thanks to the receipt of tax revenues). Compared to last November, they are also up by \$90,000 – again due to the timing of tax receipts. Currently, taxes receivable are about \$100,000 lower than they were a year ago and since the beginning of this fiscal year, reflecting the slightly accelerated tax collection process this year (although later than normal, given two years of extraordinary delays).

**Outstanding / Unresolved Items:** Through November 30, the number and dollar value of outstanding / unresolved items is unusually large. The Treasurer has met with the Director to review the report and discuss concerns. Items dated in November (without an earlier date recorded in the "NUM" field of the report) are likely timing issues to be resolved with the approval of the December bills reports. If so, these are not a major concern. Those older than November (either because the date is older or the original transaction date recorded in the "NUM" field is pre-November) are of growing concern for a variety of reasons. Approved but uncleared items indicate fraud or errors somewhere. Technically, unapproved items older than 2 board meetings require board action at this point. Typically, the Treasurer or staff give recommendations for action. For this month, since this is the first opportunity of the new fiscal year to have complete insight on these, the Treasurer suggests giving staff another month to research and either resolve or develop recommendations on next steps for these items.

RIDGEVILLE PARK DISTRICT  
STATEMENT OF RECEIPTS & DISBURSEMENTS

JULY 1, 2022 TO JUNE 30, 2023  
(see 30 ILCS 15/1)

CASH RECEIPTS

Property and Replacement Taxes \$761,549; Program and Rental Fees \$236,568; Investment Income \$7,601; Other \$15,582.

Total Receipts: \$1,021,300

DISBURSEMENTS

Salaries and Wages: Under \$25,000.00: Shauna Anne Babcock; Luca Diego Baron; Abdoulaye Camara; Lucy Pearl Carlisle; Joshua T Coveliers; Faith Crowe-Barnes; Dan J DeLorenzo; Luke J Downs; Summer G Dreller; Katharine Egan; Quintrell E Gary; Vivien Gayle-Witter; Gwenne P Godwin; Calliope Kaye Green; Jacy Herman; Jung Eun Hower; Sophie E Hurd; Gerald D Gibbs Jr.; Julie M Larson; Jocelyn Diana Leigh; Felipe Lopez; Gregory D Lundberg; Courtney Mary Lyons; Deja Marie Malcolm; Vincent M Martinez; Cynthia McFadden; Jose Montoya; Maya Margaret Moran; Jayna Ortiz; Amy K Osterman; Brandon A Perrin; John M Perrin; Faith L Peterson; Zoe G Race Powers; Maddelena Rauscher; Ariel N Redmond; Tyler Pi Richardson; Randal A Richardson; Marlon S Rodas; Abbey L Schumacher; Mark S Smith; Ruth Soskin; Carol Stone; Corinne Sylvestre; Flynn D Toomey; Giovanni B Ventura; Nichola Warner-Fong; Samuel White; Kevin L Williams; Darren Williams. \$25,000-\$49,999.99: Laura M Downey; Luis Carl Rodriguez. \$50,000-\$74,999.99: Marcos Cruz; Natalie D Sallee. \$75,000-\$99,999.99: NONE. \$100,000 and over: Brian P Rosinski.

Total Salary and Wage Disbursements: \$467,680

Other Disbursements: ADP \$8,209.60; Amazon.com \$4,930.01; Asbestos Project Management \$4,900.00; AT&T \$4,154.20; Bella Consulting Group, LLC \$13,156.25; Bienenstock Natural Playgrounds, Inc. \$7,077.00; Bredemann Ford \$50,170.26; Chase Paymentech \$6,516.33; CITGO \$9,220.69; City of Evanston \$4,012.32; COMCAST \$2,849.90; ComEd \$5,379.61; Essence Painting and Restoration, Inc. \$7,550.00; Evanston Lumber Co. \$2,801.00; Hanson Roofing \$2,965.00; Home Depot \$2,616.77; IAPD \$7,154.25; IMRF \$21,288.64; Imaginary Services, LLC \$80,326.05; IPARKS \$23,608.00; IPRF \$10,101.00; Kaplan Saunders Valente & Beninati \$7,675.00; Kelvin Company, LLC \$12,390.00; Learn For Life, CPR, Inc. \$3,340.00; Lemoi Ace Hardware \$4,280.86; Local Government Health Plan CMS \$68,079.00; Manny's Landscaping \$25,220.00; Meltzer, Purtill & Stelle LLC \$6,760.00; National Awards \$4,917.00; Nicor Gas \$10,239.07; Overhead Door of Lake & McHenry Counties \$2,870.00; Play-Well TEKologies \$3,510.00; Russo Power Equipment \$2,791.95; Seesawat, Sarin \$16,810.64; Sikich, LLP \$9,700.00; Stratus Building Solutions of Chicago \$2,574.40; Sunrise Tree Care \$4,717.00; Vanguard/Newport Group, Inc. \$2,750.00; All Other Disbursements under \$2,500: \$84,492.

Total Other Disbursements \$552,104

Total Disbursements \$1,019,784

SUMMARY STATEMENT OF OPERATIONS FOR ALL FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balances  
For The Year Ended June 30, 2023

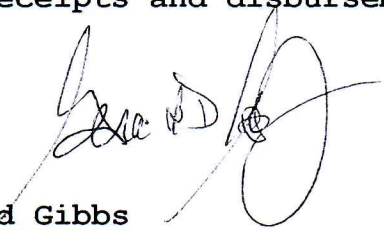
	GENERAL	RECREATION	OTHER GOVERNMENTAL FUNDS (NOTE 1)
REVENUES	366,153	585,096	70,051
EXPENDITURES	372,000	519,365	128,419
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,847)	65,731	(58,368)
TRANSFERS (NET)		(40,000)	40,000
NET CHANGE IN FUND BALANCES	(5,847)	25,731	(18,368)
FUND BALANCES			
BEGINNING OF YEAR	285,540	299,010	150,983
END OF YEAR	279,693	324,741	132,615

NOTE 1

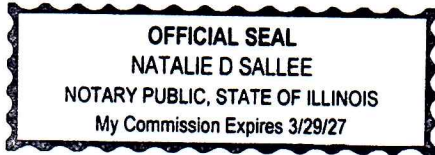
OTHER FUNDS: ILLINOIS MUNICIPAL RETIREMENT FUND, SOCIAL SECURITY FUND, LIABILITY INSURANCE FUND, AND CAPITAL PROJECTS FUND. WORKING CASH FUND WHICH HAS AN UNCHANGED BALANCE OF \$196,024 AND ZERO REVENUES AND EXPENDITURES IS EXCLUDED.

STATE OF ILLINOIS     )  
                                  )     SS  
COUNTY OF COOK        )

I, GERALD GIBBS, being duly sworn upon oath, depose and say that I am the duly qualified and acting Treasurer of the Ridgeville Park District, Cook County, Illinois, and further state that the foregoing statement of receipts and disbursements for the fiscal year of the Ridgeville Park District, Cook County, Illinois ending June 30, 2023 is a true and correct statement of receipts and disbursements for the said fiscal year.



Gerald Gibbs  
Treasurer, Ridgeville Park District  
Cook County, Illinois



Subscribed and sworn     )  
to before me this         )  
7TH day of December A.D. 2023     )

Natalie Sallee  
Notary Public



**RIDGEVILLE PARK DISTRICT - APPROPRIATIONS LEDGER BY GROUPINGS**  
as of 11/30/2023 for Fiscal Year Ending June 30, 2024

Acct Description	Ordinance	Actual YTD	Remaining	YTD %
CA01 Wages: Part Time	15,000	17,307.01	(2,307.01)	115%
CA03 Wages & Salaries: Full-time	160,000	33,261.52	126,738.48	21%
CA08 Benefits: Health Insurance	80,000	28,230.00	51,770.00	35%
CA16 Benefits: 403B Employee Contribution	-	0.00	0.00	N.M.
<b>CAxx Salaries, Wages &amp; Benefits</b>	<b>255,000</b>	<b>78,798.53</b>	<b>176,201.47</b>	<b>31%</b>
CA09 Services: Legal	12,000	2,892.50	9,107.50	24%
CA10 Services: Audit	10,000	0.00	10,000.00	0%
CA21 Memberships / Board Development	36,500	385.00	36,115.00	1%
CA22 Services: Payroll Processing	8,000	2,891.10	5,108.90	36%
<b>CAxx Services</b>	<b>66,500</b>	<b>6,168.60</b>	<b>60,331.40</b>	<b>9%</b>
<b>CA06 Administrative (Office, Furn./Equip)</b>	<b>18,000</b>	<b>7,428.75</b>	<b>10,571.25</b>	<b>41%</b>
CA05 Facilities: Utilities	32,000	8,745.72	23,254.28	27%
CA13 Facilities: Maintenance & Repair	25,000	3,661.28	21,338.72	15%
CA51 Facilities: Capital Improvements	18,000	0.00	18,000.00	0%
CA53 Facilities: Property Casualty Insurance	10,000	13,539.00	(3,539.00)	135%
<b>CAxx Facilities</b>	<b>85,000</b>	<b>25,946.00</b>	<b>59,054.00</b>	<b>31%</b>
CA96 General: Unapproved: Current Month	-	14,834.20	(14,834.20)	N.M.
CA97 Petty Cash: Unapproved: Current Month	-	2,071.13	(2,071.13)	N.M.
CA98 General: Unapproved, to Write-Off	-	1,540.38	(1,540.38)	N.M.
CA99 Petty Cash: Unapproved, to Write-Off	-	1,639.15	(1,639.15)	N.M.
<b>C239C General Fund Total</b>	<b>\$ 424,500</b>	<b>\$138,426.74</b>	<b>\$286,073.26</b>	<b>33%</b>
RA38 Wages: Program Director	63,500	22,776.95	40,723.05	36%
RA34 Wages: Programs	143,000	60,445.58	82,554.42	42%
RA37 Wages: Maintenance	120,000	42,309.81	77,690.19	35%
RA31 Wages: Part-Time	35,500	7,318.50	28,181.50	21%
<b>RAxx Salaries &amp; Wages</b>	<b>362,000</b>	<b>132,850.84</b>	<b>229,149.16</b>	<b>37%</b>
<b>RAxx Programs (Supplies &amp; Partnerships)</b>	<b>126,000</b>	<b>54,593.49</b>	<b>71,406.51</b>	<b>43%</b>
<b>RA55 Program Promotion</b>	<b>25,000</b>	<b>8,865.30</b>	<b>16,134.70</b>	<b>35%</b>
RA14 Park & Playground: Maint & Materials	32,000	3,108.32	28,891.68	10%
RA17 Park & Playground: Capital Improvements	20,000	0.00	20,000.00	0%
<b>RAxx Parks &amp; Playgrounds</b>	<b>52,000</b>	<b>3,108.32</b>	<b>48,891.68</b>	<b>6%</b>
<b>RA12 Vehicles &amp; Equipment</b>	<b>44,000</b>	<b>3,069.80</b>	<b>40,930.20</b>	<b>7%</b>
<b>C239R Recreation Fund Total</b>	<b>\$ 609,000</b>	<b>\$202,487.75</b>	<b>\$406,512.25</b>	<b>33%</b>
IA19 Illinois Municipal Retirement Fund	8,000	856.47	\$7,143.53	11%
<b>C239I IMRF Fund Total</b>	<b>\$ 8,000</b>	<b>\$856.47</b>	<b>\$7,143.53</b>	<b>11%</b>
SA20 Social Security	43,500	15,122.37	\$28,377.63	35%
<b>C239S Social Security Fund Total</b>	<b>\$ 43,500</b>	<b>\$15,122.37</b>	<b>\$28,377.63</b>	<b>35%</b>
LA07 Unemployment Insurance	3,000	845.72	\$2,154.28	28%
LA15 Worker's Compensation Insurance	10,000	5,050.50	4,949.50	51%
LA24 Liability Insurance	12,000	10,069.00	1,931.00	84%
<b>C239L Liability Insurance Fund Total</b>	<b>\$ 25,000</b>	<b>\$15,965.22</b>	<b>\$9,034.78</b>	<b>64%</b>
C6191 FYE19 Project 1: Plantings/Beautification	10,000	0.00	10,000.00	0%
C6221 FYE22 Project 1: Multi-Use Maint Vehicle	30,000	29,874.00	126.00	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%
<b>C600 Capital Improvement Fund Total</b>	<b>\$ 87,800</b>	<b>\$29,874.00</b>	<b>\$57,926.00</b>	<b>34%</b>
<b>APPROPRIATIONS TOTALS</b>	<b>\$ 1,197,800</b>	<b>\$402,732.55</b>	<b>\$795,067.45</b>	<b>34%</b>
<b>Target:</b>				<b>38%</b>

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: 11/30/2023 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
<b>REVENUE:</b>															
	Ordinance Property Tax Receipts (This Yr)	0		0		0		0		0		0			
	3% Cook County Clerk Loss Factor	0		0		0		0		0		0			
C242	Property Tax Receipts (This Yr)	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
C243	Property Tax Receipts (Prior Yrs)		101,339.37		48,348.00		45,161.89		1,510.97		4,258.28		2,060.23		
C108	Replacement Tax Revenue	0	16,459.94	0	8,396.55	0	8,063.39								
	<b>Tax Receipts Sub-Total</b>	0	117,799.31	0	56,744.55	0	53,225.28	0	1,510.97	0	4,258.28	0	2,060.23		
C101	Miscellaneous Revenue	0	0.00			0	0.00							0	0.00
C104	Rental Revenue	0	1,055.00			0	1,055.00								
C105	Program Revenue	0	85,326.15			0	85,326.15								
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	0	6,140.81	0	6,140.81		0.00		0.00		0.00		0.00		
	<b>Total Revenue</b>	0	210,321.27	0	62,885.36	0	139,606.43	0	1,510.97	0	4,258.28	0	2,060.23	0	0.00
	Planned Use of Unexpended Funds	0		0		0		0		0		0		0	
	Exclude 3% Cook Cty Clerk Loss Factor	0		0		0		0		0		0			
	Total Planned Funding Sources (see note)	0		0		0		0		0		0		0	

<b>APPROPRIATIONS:</b>															
C239 & C600	<b>Total Appropriations</b>	1,197,800	402,732.55	424,500	138,426.74	609,000	202,487.75	8,000	856.47	43,500	15,122.37	25,000	15,965.22	87,800	29,874.00

<b>REVENUE Less APPROPRIATIONS</b>	(1,197,800)	(\$192,411.28)	(424,500)	(75,541.38)	(609,000)	(\$62,881.32)	(8,000)	\$654.50	(43,500)	(\$10,864.09)	(25,000)	(\$13,904.99)	(87,800)	(\$29,874.00)
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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: 11/30/2023 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	205,297.60	221,860.63	196,024.19	118,626.56	17,323.46	7,737.24	12,464.52	81,101.34	741,808.98
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	205,297.60	221,860.63	196,024.19	118,626.56	17,323.46	7,737.24	12,464.52	81,101.34	741,808.98
Accounts Receivable	0.00	0.00		0.00					0.00
Taxes Receivable	124,900.45	116,666.23		20,223.49	3,902.69	5,322.72	10,998.08	0.00	261,790.17
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
<b>Total Assets</b>	<b>330,198.05</b>	<b>338,526.86</b>	<b>196,024.19</b>	<b>138,850.05</b>	<b>21,226.15</b>	<b>13,059.96</b>	<b>23,462.60</b>	<b>81,101.34</b>	<b>1,003,599.15</b>
Deferred Outflows	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows</b>	<b>330,198.05</b>	<b>338,526.86</b>	<b>196,024.19</b>	<b>138,850.05</b>	<b>21,226.15</b>	<b>13,059.96</b>	<b>23,462.60</b>	<b>81,101.34</b>	<b>1,003,599.15</b>
<b>Liabilities</b>									
Accounts Payable	1,143.73	0.00		0.00	0.00	0.00		0.00	1,143.73
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
<b>Total Liabilities</b>	<b>1,143.73</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,143.73</b>
<b>Deferred Inflows (Property Taxes)</b>	<b>124,900.45</b>	<b>116,666.23</b>		<b>20,223.49</b>	<b>3,902.69</b>	<b>5,322.72</b>	<b>10,998.08</b>	<b>0.00</b>	<b>261,790.17</b>
<b>Fund Balances</b>									
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	37,525.22	17,323.46	7,737.24	12,464.52	0.00	233,549.41
Assigned	0.00	221,860.63		81,101.34	0.00	0.00	0.00	81,101.34	302,961.97
Unassigned	204,153.87	0.00		0.00	0.00	0.00	0.00	0.00	204,153.87
<b>Total Fund Balances</b>	<b>204,153.87</b>	<b>221,860.63</b>	<b>196,024.19</b>	<b>118,626.56</b>	<b>17,323.46</b>	<b>7,737.24</b>	<b>12,464.52</b>	<b>81,101.34</b>	<b>740,665.25</b>
<b>Total Liabilities, Def. Inflows, Funds</b>	<b>330,198.05</b>	<b>338,526.86</b>	<b>196,024.19</b>	<b>138,850.05</b>	<b>21,226.15</b>	<b>13,059.96</b>	<b>23,462.60</b>	<b>81,101.34</b>	<b>1,003,599.15</b>

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)	(29,874.00)
FYE19 Project 1: Vanden Avenue Bequest		32,400.62
FYE22 Project 1: Multi-Use Maint Vehicle		30,000.00
FYE23 Project 1: Reba Park Nature Based Play Area		0.00
FYE23 Project 2: Ford F250		0.00
FYE24 Project 1: Basketball Court Vandalism Repairs		12,305.00
FYE24 Project 2: Performance Stage w/Roof		35,000.00
<b>Total Fund Balance</b>		<b>81,101.34</b>

# RPD Cash Account Reconciliation: Outstanding / Unresolved Items

From 07/01/2023 to 11/30/2023

Date	Num	Description	Amount
<b>.CA96 General: Unapproved: Current Month CA96</b>			
11/16/2023		ORIG CO NAME:Nicor Gas	\$222.70
11/30/2023		ORIG CO NAME:ADP Tax	\$3,850.21
11/30/2023		ORIG CO NAME:ADP WAGE PAY	\$10,761.29
<b>Total For .CA96 General: Unapproved: Current Month CA96</b>			<b>\$14,834.20</b>
<b>.CA97 Petty Cash: Unapproved: Current Month CA97</b>			
11/02/2023		ILLINOIS ASSOC OF PAR	\$215.00
11/09/2023		DNH*GODADDY.COM	\$493.20
11/09/2023		ILLINOIS ASSOCIATION	\$310.00
11/09/2023		IPRA* IL	\$265.00
11/13/2023		JEWEL OSCO 3428	\$47.92
11/13/2023		JEWEL OSCO 3487	\$52.83
11/13/2023		SHELL OIL 57443860705	\$17.46
11/13/2023		SQ *TEMPERANCE BEER C	\$123.09
11/13/2023		TST* Double Clutch Br	\$87.12
11/15/2023		EVANSTON GLASS	\$110.00
11/16/2023		000004410670000	\$(23.08)
11/17/2023		IN *EVANSTON ORGANICS	\$54.60
11/17/2023		SQ *NORTH SUBURBAN PO	\$250.00
11/20/2023		Mailchimp	\$47.00
11/21/2023		IL STATE POLICE UCIA	\$11.00
11/30/2023		APPLE.COM/BILL	\$9.99
<b>Total For .CA97 Petty Cash: Unapproved: Current Month CA97</b>			<b>\$2,071.13</b>
<b>.CA98 General: Unapproved, to Write-Off CA98</b>			
10/01/2023		ORIG CO NAME:IMRF	\$1,193.60
11/30/2023	20231002	ORIG CO NAME:Evanston WaterPm	\$346.78
<b>Total For .CA98 General: Unapproved, to Write-Off CA98</b>			<b>\$1,540.38</b>
<b>.CA99 Petty Cash: Unapproved, to Write-Off CA99</b>			
10/01/2023	995737	CHECK 995737	\$200.00
10/01/2023	995738	CHECK 995738	\$250.00
10/01/2023	20230901	INTERFACE TECHNOLOGIE	\$173.00
10/01/2023	20230915	DISCOUNTMUGS.COM	\$378.00
10/01/2023	20230915	STICKER MULE	\$70.00
10/01/2023	20230920	Mailchimp	\$47.00
11/30/2023	20231002	DNH*GODADDY.COM	\$79.25
11/30/2023	20231002	ZOOM.US 888-799-9666	\$149.90
11/30/2023	20231012	LURVEY - DP RETAIL	\$292.00
<b>Total For .CA99 Petty Cash: Unapproved, to Write-Off CA99</b>			<b>\$1,639.15</b>
<b>General: Approved Not Cleared C200ANC</b>			
07/13/2023	20230713	ANC ADP	\$(126.11)
08/10/2023	5860	ANC Jutta	\$(450.00)
09/14/2023		ANC IMRF cleared for 1193.60	\$(1,193.61)
09/14/2023	5890	ANC Play-Well TEKnologies	\$(1,215.00)
10/12/2023	5917	ANC Jacover	\$(95.00)
11/09/2023		ANC IMRF	\$(1,302.99)
11/09/2023		ANC Local Govt Health Plan	\$(5,646.00)
11/09/2023	5934	ANC Honeysett	\$(200.00)
11/09/2023	5935	ANC Kazahaya Dojo LLC	\$(62.50)
<b>Total For General: Approved Not Cleared C200ANC</b>			<b>\$(10,291.21)</b>
<b>Petty Cash (Checks): Approved Not Cleared C204ANC</b>			
08/31/2023		NONE	\$0.00
<b>Total For Petty Cash (Checks): Approved Not Cleared C204ANC</b>			<b>\$0.00</b>
<b>Payroll: Approved Not Cleared C208ANC</b>			
11/17/2023	11013	ANC livngston	\$(103.79)

<b>Total For Payroll: Approved Not Cleared C208ANC</b>			<b>\$(103.79)</b>
<b>Petty Cash (Debit Card): Approved Not Cleared C209ANC</b>			
10/12/2023	20231012	ANC Lurvey	\$(82.00)
10/12/2023	20231012	ANC GoDaddy	\$(71.88)
10/12/2023	20231012	ANC Evanston Organics	\$(72.00)
<b>Total For Petty Cash (Debit Card): Approved Not Cleared C209ANC</b>			<b>\$(225.88)</b>

Prepared by: **Gerry Gibbs, Treasurer**

Report Creation Date: 12/04/2023 8:37:37 PM Central Standard Time

**LEVY ORDINANCE**

**LEVYING TAXES IN THE RIDGEVILLE PARK DISTRICT,  
COUNTY OF COOK, STATE OF ILLINOIS,  
FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2023 AND ENDING JUNE 30, 2024**

*BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE RIDGEVILLE PARK DISTRICT, COUNTY OF COOK, STATE OF ILLINOIS:*

Section 1: That the sum of \$ 777,500, or so much thereof as may be authorized by law, be and the same is hereby levied and assessed on and against all real and personal property subject to taxation within the limits of the Ridgeville Park District as assessed and equalized for State and County purposes for the year 2023. Said taxes hereby levied, being for the current fiscal year of the Ridgeville Park District commencing July 1, 2023 and ending June 30, 2024, are to be applied in liquidation of the appropriations heretofore made by an ordinance adopted by the Board of Commissioners of the Ridgeville Park District at a meeting held on September 14, 2023. The various purposes for which said appropriations were heretofore made and the amounts hereby levied on account thereof (as noted above) are as follows:

GENERAL CORPORATE FUND

(For General Corporate Purposes)

<u>Appropriation</u>	<u>Amount Appropriated</u>
Part Time Wages	\$ 15,000
Administrative Salaries	160,000
Utilities	32,000
Office Supplies & Equipment	18,000
Employee Health Insurance	80,000
Attorney Fees and Expenses	12,000
Auditing Expenses	10,000
Facilities Repairs & Maintenance	25,000
403B Employee Benefit Contributions	0
Board Development Activities and Memberships	36,500
Payroll Processing Expense	8,000
Capital Improvements to Facilities	18,000
Property Casualty Insurance	10,000

Total General Corporate Fund Appropriation	<u>424,500</u>
<u>Less:</u>	
Interest	( 4,000)
Personal Property Replacement Tax Revenue	( 20,000)
Unexpended Funds on Hand to be applied to Appropriations	( 22,500)
 LEVY FOR CORPORATE FUND	 <u>\$378,000</u>

RECREATIONAL PROGRAM FUND

(For the Purpose of Planning, Establishing and Maintaining Recreational Programs)

<u>Appropriation</u>	<u>Amount Appropriated</u>
Vehicle & Equipment Expenses	\$ 44,000
Playground Park Maintenance & Repairs	32,000
Capital Outlays Playground & Parks	20,000
Program Supplies	21,000
Partner Camps	105,000
Part-time wages	35,500
Program wages	143,000
Maintenance wages	120,000
Recreation Administration Salary	63,500
Intergovernmental transfer (After School Program)	0
Program Promotion Expense	<u>25,000</u>
 Total Recreational Fund Appropriation	 \$ 609,000
 <b>Less:</b>	
Interest	(2,000)
Rentals	(7,500)
Personal Property Replacement Tax Revenue	(17,000)

Estimated Receipts from Fees and Charges, Grants  
and Other Sources and Unexpended Funds applied (229,500)

Unexpended Funds on Hand to be applied to  
Appropriations (13,500)

LEVY FOR RECREATIONAL PROGRAM FUND \$349,000

ILLINOIS MUNICIPAL RETIREMENT FUND  
(For the Purpose of Funding Employee Retirement Benefits)

<u>Appropriation</u>	<u>Amount Appropriated</u>
IMRF Appropriation	\$8,000
<b>Less:</b>	
Interest	(100)
Unexpended Funds On Hand to be Applied to Appropriations	<u>(7,900)</u>

LEVY FOR ILLINOIS MUNICIPAL  
RETIREMENT FUND \$0

SOCIAL SECURITY FUND  
(For the Purpose of Paying Social Security Contributions)

<u>Appropriation</u>	<u>Amount Appropriated</u>
Social Security Appropriation	\$43,500
<b>Less:</b>	
Interest	(100)
Unexpended Funds On Hand to be Applied to Appropriations	<u>(7,900)</u>

SOCIAL SECURITY FUND LEVY \$35,500

LIABILITY INSURANCE FUND

(For the Purpose of Paying Costs of Liability Insurance, Unemployment Insurance, etc.)

<u>Appropriation</u>	<u>Amount Appropriated</u>
Unemployment Insurance	\$3,000
Workers' Compensation Insurance	10,000
Liability Insurance	<u>12,000</u>
Total Liability Insurance Fund Appropriation	\$25,000
<b>Less:</b>	
Interest	<u>(100)</u>
Unexpended Funds On Hand to be Applied to Appropriations	<u>(9,900)</u>
<b>LEVY FOR LIABILITY INSURANCE FUND</b>	<b><u>\$15,000</u></b>

CAPITAL IMPROVEMENT FUND

(For the Purpose of Paying the Costs of Capital Improvements)

<u>Appropriation</u>	<u>Amount Appropriated</u>
Trees / Shrubs / Plantings Project	\$10,000
Multi-Use Maintenance Vehicle Project	30,000
Nature Based Play Area	0
Ford F259 Truck with Plow	0
Basketball Court Repair	12,800
Performance Stage with Roof	<u>35,000</u>
Total Capital Improvement Fund Appropriation	87,800
<b>Less:</b>	
Funds from Other Sources and Unexpended Funds Applied	<u>( 87,800)</u>
<b>LEVY FOR CAPITAL IMPROVEMENT FUND</b>	<b><u>\$0</u></b>



Section 2: That a summary of all levies by Ridgeville Park District for the year 2023-2024 is as follows:

SUMMARY

	<u>Amount Appropriated</u>	<u>Funds from Other Sources</u>	<u>Amount of Levy</u>
General Corporate Fund	\$424,500	(\$46,500)	\$378,000
Recreational Program Fund	609,000	(260,000)	349,000
Illinois Municipal Retirement Fund	8,000	(8,000)	0
Social Security Fund	43,500	(8,000)	35,500
Liability Insurance Fund	25,000	(10,000)	15,000
Capital Improvement Fund	<u>87,800</u>	<u>(87,800)</u>	<u>0</u>
TOTALS	<u>\$1,197,800</u>	<u>(\$420,300)</u>	<u>\$777,500</u>
TOTAL LEVY			\$777,500

Section 3: That the Secretary of Ridgeville Park District is hereby directed to file with the County Clerk of Cook County, in the State of Illinois, within the time limit prescribed by law, a duly certified copy of this Ordinance and such County Clerk is hereby directed to extend such taxes for collection in the manner and form required by law.

Section 4: That this Ordinance shall be in full force and effect after its passage and approval, and all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed.

Section 5: If any item or portion of this Ordinance is for any reason held invalid, the invalidity of such item or portion shall not affect the validity of remaining items or portions of this Ordinance.

\* Page Break \*

Adopted by the Board of Commissioners of Ridgeville Park District, Cook County, Illinois, on the 14th day of December, 2023.

AYES:

NAYS:

ABSENT AND NOT VOTING:

Approved on the 14th day of December, 2023.

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Matthew Mitchell, President

ATTEST:

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Maricar Fernandez, Secretary

I, Maricar Fernandez, Secretary of Ridgeville Park District in the County of Cook, State of Illinois, do hereby certify that the foregoing is true, complete and correct copy of an ordinance entitled "AN ORDINANCE LEVYING TAXES IN THE RIDGEVILLE PARK DISTRICT, COUNTY OF COOK, STATE OF ILLINOIS, FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024", duly passed and adopted by the Board of Commissioners of Ridgeville Park District at a meeting thereof duly assembled and held on December 14, 2023, as appears from the records of my office, and said Ordinance has not been repealed and remains in full force and effect.

IN WITNESS WHEREOF, I have set my hand and seal of the Ridgeville Park District this 14th day of December, 2023.

---

Maricar Fernandez, Secretary

RIDGEVILLE PARK DISTRICT  
STATEMENT OF RECEIPTS & DISBURSEMENTS

JULY 1, 2022 TO JUNE 30, 2023  
(see 30 ILCS 15/1)

CASH RECEIPTS

Property and Replacement Taxes \$761,549; Program and Rental Fees \$236,568; Investment Income \$7,601; Other \$15,582.

Total Receipts: \$1,021,300

DISBURSEMENTS

Salaries and Wages: Under \$25,000.00: Shauna Anne Babcock; Luca Diego Baron; Abdoulaye Camara; Lucy Pearl Carlisle; Joshua T Coveliers; Faith Crowe-Barnes; Dan J DeLorenzo; Luke J Downs; Summer G Dreller; Katharine Egan; Quintrell E Gary; Vivien Gayle-Witter; Gwenne P Godwin; Calliope Kaye Green; Jacy Herman; Jung Eun Hower; Sophie E Hurd; Gerald D Gibbs Jr.; Julie M Larson; Jocelyn Diana Leigh; Felipe Lopez; Gregory D Lundberg; Courtney Mary Lyons; Deja Marie Malcolm; Vincent M Martinez; Cynthia McFadden; Jose Montoya; Maya Margaret Moran; Jayna Ortiz; Amy K Osterman; Brandon A Perrin; John M Perrin; Faith L Peterson; Zoe G Race Powers; Maddelena Rauscher; Ariel N Redmond; Tyler Pi Richardson; Randal A Richardson; Marlon S Rodas; Abbey L Schumacher; Mark S Smith; Ruth Soskin; Carol Stone; Corinne Sylvestre; Flynn D Toomey; Giovanni B Ventura; Nichola Warner-Fong; Samuel White; Kevin L Williams; Darren Williams. \$25,000-\$49,999.99: Laura M Downey; Luis Carl Rodriguez. \$50,000-\$74,999.99: Marcos Cruz; Natalie D Sallee. \$75,000-\$99,999.99: NONE. \$100,000 and over: Brian P Rosinski.

Total Salary and Wage Disbursements: \$467,680

Other Disbursements: ADP \$8,209.60; Amazon.com \$4,930.01; Asbestos Project Management \$4,900.00; AT&T \$4,154.20; Bella Consulting Group, LLC \$13,156.25; Bienenstock Natural Playgrounds, Inc. \$7,077.00; Bredemann Ford \$50,170.26; Chase Paymentech \$6,516.33; CITGO \$9,220.69; City of Evanston \$4,012.32; COMCAST \$2,849.90; ComEd \$5,379.61; Essence Painting and Restoration, Inc. \$7,550.00; Evanston Lumber Co. \$2,801.00; Hanson Roofing \$2,965.00; Home Depot \$2,616.77; IAPD \$7,154.25; IMRF \$21,288.64; Imaginary Services, LLC \$80,326.05; IPARKS \$23,608.00; IPRF \$10,101.00; Kaplan Saunders Valente & Beninati \$7,675.00; Kelvin Company, LLC \$12,390.00; Learn For Life, CPR, Inc. \$3,340.00; Lemoi Ace Hardware \$4,280.86; Local Government Health Plan CMS \$68,079.00; Manny's Landscaping \$25,220.00; Meltzer, Purtill & Stelle LLC \$6,760.00; National Awards \$4,917.00; Nicor Gas \$10,239.07; Overhead Door of Lake & McHenry Counties \$2,870.00; Play-Well TEKologies \$3,510.00; Russo Power Equipment \$2,791.95; Seesawat, Sarin \$16,810.64; Sikich, LLP \$9,700.00; Stratus Building Solutions of Chicago \$2,574.40; Sunrise Tree Care \$4,717.00; Vanguard/Newport Group, Inc. \$2,750.00; All Other Disbursements under \$2,500: \$84,492.

Total Other Disbursements \$552,104

Total Disbursements \$1,019,784

SUMMARY STATEMENT OF OPERATIONS FOR ALL FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balances  
For The Year Ended June 30, 2023

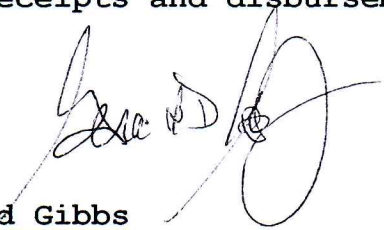
	GENERAL	RECREATION	OTHER GOVERNMENTAL FUNDS (NOTE 1)
REVENUES	366,153	585,096	70,051
EXPENDITURES	372,000	519,365	128,419
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,847)	65,731	(58,368)
TRANSFERS (NET)		(40,000)	40,000
NET CHANGE IN FUND BALANCES	(5,847)	25,731	(18,368)
FUND BALANCES			
BEGINNING OF YEAR	285,540	299,010	150,983
END OF YEAR	279,693	324,741	132,615

NOTE 1

OTHER FUNDS: ILLINOIS MUNICIPAL RETIREMENT FUND, SOCIAL SECURITY FUND, LIABILITY INSURANCE FUND, AND CAPITAL PROJECTS FUND. WORKING CASH FUND WHICH HAS AN UNCHANGED BALANCE OF \$196,024 AND ZERO REVENUES AND EXPENDITURES IS EXCLUDED.

STATE OF ILLINOIS     )  
                                  )     SS  
COUNTY OF COOK        )

I, GERALD GIBBS, being duly sworn upon oath, depose and say that I am the duly qualified and acting Treasurer of the Ridgeville Park District, Cook County, Illinois, and further state that the foregoing statement of receipts and disbursements for the fiscal year of the Ridgeville Park District, Cook County, Illinois ending June 30, 2023 is a true and correct statement of receipts and disbursements for the said fiscal year.



Gerald Gibbs  
Treasurer, Ridgeville Park District  
Cook County, Illinois



Subscribed and sworn     )  
to before me this         )  
7TH day of December A.D. 2023     )

Natalie Sallee  
Notary Public



# 2024 Ridgeville Park District Board Meeting Schedule

Meetings start now at 7:00 pm  
at the Community House, 908 Seward St.  
(see website for updates, [www.ridgeville.org/governance](http://www.ridgeville.org/governance))

- January 11, 2024
- February 8, 2024
- March 14, 2024
- April 11, 2024
- May 9, 2024
- June 13, 2024
- July 11, 2024
- August 8, 2024
- September 12, 2024
- October 10, 2024
- November 14, 2024
- December 12, 2024