



**May 26th, 2020**  
**Regular Meeting, 12:00 pm**  
**Pickaway County Service Center**  
**110 Island Rd, Circleville, Ohio**  
**Meeting held remotely through Global Go To Meeting due to COVID-19**

## **AGENDA**

A. Roll Call

B. Review of Meeting Minutes

C. Financial report

2019 Financial Report

D. Director's Report – Tom

Removal of Metzger From CRP (Signature Authority)  
Fence Update at Metzger  
Pickaway Trail Schedule  
Update on Cooks Creek  
Update on MVCH  
Dupont Grant Update – Pollinator Area and 9-Element  
Park and Trail Numbers  
PCCF Community Impact Grant Award

E. Guests:

F. Unfinished Business:

G. New Business:

H. Next Regularly Scheduled meeting – 12 noon, Tuesday June 23rd, 2020 - at the Service Center **1st Floor Conference Room**

I. Adjournment



## Pickaway County Park Board Minutes

April 28, 2020

Meeting was called to order at noon by Chair Robert “Pete” Hartinger held remotely through “Global Go To Meeting” due to COVID-19. On line process arranged by Pickaway EMA.

A. ROLL CALL Board members P=present A=absent  
Robert (Pete) Hartinger P Beth Kowalski P  
Tracie Sorvillo P Greg Bigam P Susan Metzger P

Secretary: Andi Humphries P

Park Board Director: Tom Davis P

Executive Assistant: Arista Hartzler P

Canal Park Liaison: John Drummond A

Logan Elm Liaison: Rod Smith A

Financial Liaison:

Public Relations:

Guests: Cindy Whited, Jeremy Newman, Brenda Copes, Jamie Lands and Harvey Lewis.

B. Minutes of previous month Andi Humphries: Motion to accept by Kowalski, second by Bigam; motion carried.

C. Financial status of Park District: Beginning balance \$603,697.76. Received first tax disbursement of \$438,212.05. Expenditures include personnel and 6,400 in contract services including payment of tree removal which actually occurred in 2019, last payment to Swing State and the financial audit which hasn't been received, yet. Ending balance \$1,023,400.06. Motion to accept by Bigam, second by Kowalski; motion carried.

### D. Director's Report

1) Operations Manager Introductions: Introduced Jamie Lands; operations manager started April 27. He is headquartered at Canal Park-- [jlands@pickawaycountyohio.gov](mailto:jlands@pickawaycountyohio.gov); or call office.

Davis said seasonal hirings are on hold. Commissioners are outlining county restarts today. Arista will continue working from home; coming in one day a week to pay bills. Davis will work in office unless someone else is in office. Phone messages are checked daily. Ohio History Connections states Logan Elm Park can reopen after May 12. Shelter house will be 'caution taped' off to prevent gathering. Other openings will be based on commissioners/state orders.

2) Pickaway Trail Paving: Three estimates were received--from \$558,000 to 900,000. The lowest, Fillmore Construction out of Leesburg, Ohio, was selected. Meeting will be set about timelines including adjacent landowner's planting and harvest schedule.

3) Update for PTIG-Park and Trail Improvement Grants: agreements are completed with everyone except Ashville. The village doesn't know if it can complete project at this time.

4) Virtual Programs, YouTube Channel: Arista has produced six programs. On Saturday a foraging program with Esta Wells will be on-line. Visit YouTube and search Pickaway County Park District. Park. Visitations in the parks have gone up considerably.

- 5) Update on Metzger Preserve Fence and Stone: Landscape stones are set around parking lot with a few left for the sign. Letters to about 20 neighbors concerning the fence were sent with 7 responses. A final decision will be made soon, however it will probably be placed 12-15 feet off the line for mowing purposes.
- 6) Canal Park Improvements: Pollinator areas-2 acres have been tilled, planted, covered with straw and marked as under development. Interpretive signage (examples in packet) - Arista coordinated with historical society and contractors to create them. Have received hardware to install.

E. Guests: Lewis also noted that there are more community members walking the Canal Trail. Arista said he picked up trash while jogging, and collaborated on a mile walk/run in May. Hartinger said the community will continue to respond when the Pickaway Trail is paved.

F. Unfinished Business: see Director's Report. Hartinger noted there are nine eagle nests in Pickaway County—the most in Southern Ohio. This includes the one at the canal.

G. New Business, board member reports: none

H. Schedule of meetings: Regular meeting: noon Tuesday May 26, 2020 at Pickaway County Service Center first floor Conference Room, 110 Island Road, Circleville, Ohio.

I. Adjournment. Meeting adjourned at 12:34 p.m.

Note: These routine meetings are to be One hour, and not to extend more than ½ hr. longer. Additional time will require special meetings.

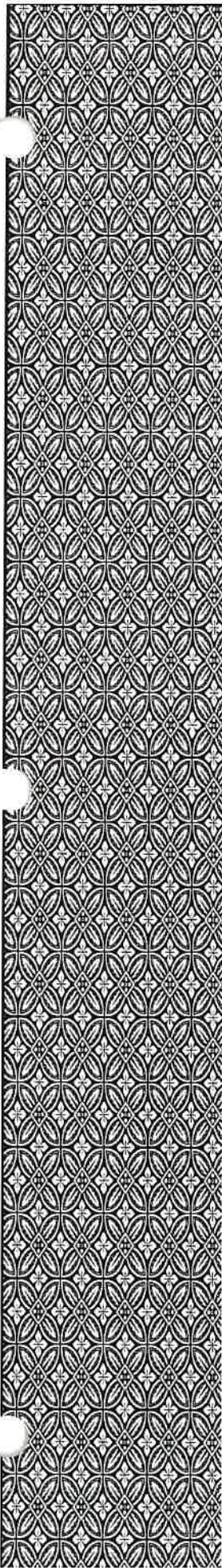
Date Minutes Were Approved 5/26/2020

PCPD Board Chairperson Loribeth Kowalski 5/27/2020

Date

PCPD Director [Signature] 6/24/2020

Date



*PICKAWAY COUNTY PARK DISTRICT*

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**Basic Financial Statements**

**For the Year Ended  
December 31, 2019**

**J.L. UHRIG**  
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS



**PICKAWAY COUNTY PARK DISTRICT**

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*For the Year Ended December 31, 2019*

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# J.L. UHRIG AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS

Board of Commissioners  
Pickaway County Park District  
139 West Franklin St.  
Circleville, OH 43113

Management is responsible for the accompanying financial statements of the Pickaway County Park District (the District), Pickaway County, Ohio as of and for the year ended December 31, 2019, and the related notes to the financial statements in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

We draw attention to note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United State of America.

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.  
Chillicothe, Ohio

February 4, 2020

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**PICKAWAY COUNTY PARK DISTRICT**  
**Combined Statement of Receipts, Disbursements, and**  
**Changes in Fund Balances (Cash Basis)**  
**For the Year Ended December 31, 2019**

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Totals</u>
<b><u>Cash Receipts:</u></b>			
Property Taxes	\$752,493	\$0	\$752,493
Intergovernmental	14,313	255,109	269,422
Other Revenue	16,827	0	16,827
<i>Total Cash Receipts</i>	<u>783,633</u>	<u>255,109</u>	<u>1,038,742</u>
<b><u>Cash Disbursements:</u></b>			
Salaries	119,655	0	119,655
Fringe Benefits	61,788	0	61,788
Supplies	12,021	0	12,021
Contract Services	128,853	11,225	140,078
Travel Expenses	4,184	0	4,184
Capital Outlay	155,199	344,743	499,942
Other	4,142	0	4,142
<i>Total Cash Disbursements</i>	<u>485,842</u>	<u>355,968</u>	<u>841,810</u>
<i>Disbursements</i>	297,791	(100,859)	196,932
<b><u>Other Financing Sources(Uses):</u></b>			
Transfers In	0	104,000	104,000
Transfers Out	(104,000)	0	(104,000)
<i>Total Other Financing Sources(Uses)</i>	<u>(104,000)</u>	<u>104,000</u>	<u>0</u>
<i>Excess of Cash Receipts and Other Financing Sources Over (Under) Cash Disbursements and Other Financing Uses</i>	193,791	3,141	196,932
Fund Cash Balances - January 1	<u>459,942</u>	<u>0</u>	<u>459,942</u>
Fund Cash Balances, December 31			
Restricted	0	3,141	3,141
Committed	216	0	216
Unassigned	653,517	0	653,517
Fund Cash Balances - December 31	<u>\$653,733</u>	<u>\$3,141</u>	<u>\$656,874</u>

See accompanying notes to the financial statements.



**PICKAWAY COUNTY PARK DISTRICT**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 1 – Summary of Significant Accounting Policies**

**Description of the Entity**

The Pickaway County Park District, Pickaway County, Ohio (the District), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Probate Judge of Pickaway County appoints a five-member Park District Board to govern the District. The Board Members are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Board may convert acquired land into forest reserves. The Board Members are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare.

Pickaway County serves as fiscal agent for the District.

The District's management believes these financial statements present all activities for which the District is financially accountable.

**Basis of Accounting**

These financial statements follow the basis of accounting permitted by the financial reporting provisions of the Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements adequately disclose material matters the financial reporting provisions of the Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**Deposits and Investments**

As the Ohio Revised Code permits, the Pickaway County Treasurer is the custodians of the District's deposits. The County holds the District's assets in its deposit and investment pool, valued at the County Treasurer's reported carrying amount.

**Fund Accounting**

The District uses fund accounting to segregate cash amounts that are restricted as to use. The District classifies its funds into the following type:

*General Fund* - The General Fund is the general operating fund. It is used to account for all financial resources, except those required to be accounted for in another fund.

**Special Revenue Fund:** This fund is used to account for proceeds from specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The District had the following significant fund:

*Metzger Preserve Fund* - The fund received grant monies from the Ohio Public Works Commission for park expansion and enhancements.

**PICKAWAY COUNTY PARK DISTRICT**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 1 – Summary of Significant Accounting Policies** - (continued)

**Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

*Appropriations* – Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

*Estimated Resources* – Estimated Resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The District Board must also approve estimated resources.

*Encumbrances* – The Ohio Revised code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are cancelled, and re-appropriated in the subsequent year.

A summary of 2019 budgetary activity appears in Note 2.

**Fund Balances**

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**Nonspendable:** The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**Restricted:** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**Committed:** Trustees can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned:** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted or committed*. Governmental funds other than the general fund report all fund balances as assigned unless they are restricted or committed. In the General Fund, assigned amounts represent intended uses established by the District Board or a District official delegated that authority by resolution, or by State Statute.

**Unassigned:** Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**PICKAWAY COUNTY PARK DISTRICT**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2019**

**Note 1 – Summary of Significant Accounting Policies** - (continued)

**Property, Plant and Equipment**

Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**Note 2 – Budgetary Activity**

The District's budgetary activity for the years ending December 31, 2019 was as follows:

2019 Budgeted vs. Actual Receipts

Fund Type	Receipts		Variance
	Budgeted Receipts	Actual Receipts	
General	\$767,500	\$783,633	\$16,133
Special Revenue	399,679	359,109	(40,570)
<i>Total</i>	<u>\$1,167,179</u>	<u>\$1,142,742</u>	<u>(\$24,437)</u>

2019 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$1,014,964	\$589,842	\$425,122
Special Revenue	399,679	355,968	43,711
<i>Total</i>	<u>\$1,414,643</u>	<u>\$945,810</u>	<u>\$468,833</u>

**PICKAWAY COUNTY PARK DISTRICT**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 3 – Risk Management**

*Commercial Insurance*

The District is uninsured for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**Note 4 – Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due February 16. The second half payment is due the following July 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**Note 5- Retirement Systems**

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes plan benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2019, OPERS members contributed 10 percent of their gross salaries and the District contributed an amount equaling 14 percent, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2019.

**Note 6 – Postemployment Benefits**

OPERS offers cost-sharing, multiple-employer defined benefits postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualified benefit recipients of both the traditional pension and the combined plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2019.

# MTD Fund Report for Year 2020 Month 04 - PICKAWAY COUNTY

Fund	Description	Beg Bal	MTD Rec	MTD Exp	Unexp	Enc	Unenc
639	P.C. PARK DISTRICT	1,023,400.06	2,114.50	37,097.70	988,416.86	790,982.93	197,433.93
670	METZGER PRESERVE	15,117.00	0.00	0.00	15,117.00	10,000.00	5,117.00
918	ROUNTOWN TRAIL PROJECT	5,967.72	0.00	0.00	5,967.72	5,967.71	0.01
922	PARK DISTRICT LEASE PAYMENTS	215.62	0.00	0.00	215.62	0.00	215.62
<b>4 Funds</b>		<b>1,044,700.40</b>	<b>2,114.50</b>	<b>37,097.70</b>	<b>1,009,717.20</b>	<b>806,950.64</b>	<b>202,766.56</b>

# YTD Fund Report for Year 2020 Month 04 - PICKAWAY COUNTY

Fund	Description	Beg Yr Bal	YTD Rec	YTD Exp	Unexp	Enc	Unenc
639	P.C. PARK DISTRICT	653,517.22	442,842.21	107,942.57	988,416.86	790,982.93	197,433.93
670	METZGER PRESERVE	3,141.00	11,976.00	0.00	15,117.00	10,000.00	5,117.00
918	ROUANTOWN TRAIL PROJECT	5,967.72	0.00	0.00	5,967.72	5,967.71	0.01
922	PARK DISTRICT LEASE PAYMENTS	215.62	0.00	0.00	215.62	0.00	215.62
<b>4 Funds</b>		<b>662,841.56</b>	<b>454,818.21</b>	<b>107,942.57</b>	<b>1,009,717.20</b>	<b>806,950.64</b>	<b>202,766.56</b>

# MTD/YTD Total Expense Report by Fund for Year 2020 Month 04 - PICKAWAY COUNTY

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
639.6052.5102	EMPLOYEES SALARY-PARK DISTRICT	129,862.00	7,771.20	41,685.34	88,176.66	0.00	0.00	88,176.66
639.6052.5201	PERS-PARK DISTRICT	18,028.00	1,087.96	5,835.91	12,192.09	0.00	0.00	12,192.09
639.6052.5202	MEDICARE-PARK DISTRICT	1,865.00	104.62	573.06	1,291.94	0.00	0.00	1,291.94
639.6052.5203	INSURANCE - PARK DISTRICT	58,128.00	4,191.90	8,383.80	49,744.20	0.00	0.00	49,744.20
639.6052.5205	WORKERS COMP-PARK DISTRICT	1,000.00	0.00	97.39	902.61	0.00	0.00	902.61
639.6052.5301	SUPPLIES-PARK DISTRICT	7,500.00	373.15	6,150.29	1,349.71	1,349.71	0.00	0.00
639.6052.5401	CONTRACT SRVS-PARK DISTRICT	696,100.00	6,514.30	26,240.17	669,859.83	669,859.83	0.00	0.00
639.6052.5403	TRAVEL/EXPENSES-PARK DISTRICT	2,500.00	42.07	793.80	1,706.20	1,706.20	0.00	0.00
639.6052.5432	RAILS TO TRAILS-CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6052.5501	EQUIPMENT-PARK DISTRICT	27,500.00	13,435.00	13,674.99	13,825.01	13,825.01	0.00	0.00
639.6052.5504	LAND - PARK DISTRICT	4,000.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00
639.6052.5701	TRANSFERS OUT - PARK DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6052.5801	ADVANCES OUT-PARK DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6052.5901	OTHER EXPENSES-PARK DISTRICT	11,750.00	0.00	524.32	11,225.68	11,225.68	0.00	0.00
639.6052.5958	INSURANCE (BONDS)-PARK DISTRICT	3,000.00	0.00	406.00	2,594.00	2,594.00	0.00	0.00
639.6052.5959	MARTHA HITLER PARK IMPRV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6052.5968	PARK IMPROVEMENT PROGRAM - PARK DISTRICT	80,000.00	0.00	0.00	80,000.00	80,000.00	0.00	0.00
639.6069.5401	CONTRACTS-SERVICES - DUPONT GRANT	10,000.00	3,577.50	3,577.50	6,422.50	6,422.50	0.00	0.00
639.6090.5300	MATERIALS - PARK DONOR DESIGNATED PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6090.5301	SUPPLIES - PARK DONOR DESIGNATED PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6090.5401	CONTRACTS-SERVICES - PARK DONOR DESIGNATED PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6090.5901	OTHER EXPENSES - PARK DONOR DESIGNATED PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund: 639</b>	<b>P.C. PARK DISTRICT</b>	<b>1,051,233.00</b>	<b>37,097.70</b>	<b>107,942.57</b>	<b>943,290.43</b>	<b>790,982.93</b>	<b>0.00</b>	<b>152,307.50</b>
670.6091.5504	LAND - PARK ON BEHALF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670.6092.5401	CONTRACTS-SERVICES - METZGER PRESERVE	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
670.6092.5504	LAND - METZGER PRESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670.6092.5901	OTHER EXPENSES - METZGER PRESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund: 670</b>	<b>METZGER PRESERVE</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>
918.3012.5401	CONTRACT-SVS - ON-BEHALF ROUNDTOWN TRAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# MTD/YTD Total Expense Report by Fund for Year 2020 Month 04 - PICKAWAY COUNTY

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
918.6206.5401	CONTRACTS-SERVICES - ROUINDTOWN TRAIL	5,967.71	0.00	0.00	5,967.71	5,967.71	0.00	0.00
918.6206.5501	EQUIPMENT - ROUND TOWN TRAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
918.6206.5701	TRANSFERS OUT - ROUND TOWN TRAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
918.6206.5801	ADVANCES OUT - ROUND TOWN TRAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
918.6206.5901	OTHER EXPENSES - ROUND TOWN TRAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund: 918</b>	<b>ROUINDTOWN TRAIL PROJECT</b>	<b>5,967.71</b>	<b>0.00</b>	<b>0.00</b>	<b>5,967.71</b>	<b>5,967.71</b>	<b>0.00</b>	<b>0.00</b>
922.6909.5401	CONTRACTS-SERVICES - PARK DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
922.6909.5501	EQUIPMENT - PARK DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
922.6909.5901	OTHER EXPENSES - PARK DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund: 922</b>	<b>PARK DISTRICT LEASE PAYMENTS</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>0.00</b>
<b>35 Accts</b>		<b>1,067,200.71</b>	<b>37,097.70</b>	<b>107,942.57</b>	<b>959,258.14</b>	<b>806,950.64</b>	<b>0.00</b>	<b>152,307.50</b>