



**CHAMPAIGN  
PARK DISTRICT**

**AGENDA**

**STUDY SESSION  
BRESNAN MEETING CENTER  
706 Kenwood Road  
Champaign, Illinois**

**Wednesday, February 22, 2017  
5:30 p.m.**

**A. CALL TO ORDER**

**B. PRESENTATION**

1. Greenbelt Bikeway Trail Connection

**C. COMMENTS FROM THE PUBLIC**

**D. DISCUSSION ITEMS**

1. Ordinance Regulating Travel Expense Reimbursements
2. Naming of a Park North of Abbey Trails Subdivision
3. Champaign Parks Foundation 3<sup>rd</sup> Quarterly Financial Update
4. Champaign Park District 3<sup>rd</sup> Quarterly Financial Update

**E. COMMENTS FROM COMMISSIONERS**

**F. EXECUTIVE SESSION**

The Board will convene into Executive Session under the Illinois Open Meetings Act, specifically 5 ILCS Par. 120/2(c)(5) for the purchase or lease of real property for the use of the public body including meetings held for the purpose of discussing whether a particular parcel should be acquired.

**G. RETURN TO REGULAR MEETING**

**H. ADJOURN**



**REPORT TO PARK BOARD**

**FROM:** Joe DeLuce, Executive Director

**DATE:** February 16, 2017

**SUBJECT:** Greenbelt Bikeway Trail Connection Presentation

Background

In 1977 the Park District received a grant from the Illinois Department of Natural Resources (IDNR) through the Land and Water Conservation Fund (LWCF) to develop the 1.6 mile Greenbelt Bikeway Trail, which runs parallel to the Copper Slough Drainage Ditch, extending from Dodds Park to the north, through Heritage Park, and Kaufman Park to the south. The trail course originally connected Heritage and Kaufman Parks through a concrete box culvert under eastbound Interstate-72, which over the years, had become unpassable from accumulating silt and debris deposited by frequent flooding. This portion of the trail is officially closed; through public outreach and needs assessment surveys, including the recently completed Trails Master Plan, patrons have identified this disconnect as a top priority to address. After an RFQ process the Park District hired Clark-Dietz Engineers late last year to investigate and advise a realistic solution for the Greenway Bikeway Trail connection. Sean Widener, Clark-Dietz Vice President, will be presenting.

Prior Board Action

None, beyond directing staff to engage the RFQ.

Budget Impact

Clark-Dietz was asked to prepare an opinion of probable cost, attached here. It's worth noting the project may benefit from a few active grant sources including federal rail safety funds through IDOT and the Recreational Trails Program (RTP) through IDNR—a successful RTP application may award a maximum \$200K reimbursement.

Prepared by:

Reviewed by:

Andrew Weiss  
Director of Planning

Joe DeLuce  
Executive Director



## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director

**DATE:** February 17, 2017

**SUBJECT:** Ordinance No. 619, an Ordinance Regulating the Reimbursement of all Travel, Meal, and Lodging Expenses of Commissioners, Officers and Employees of the Champaign Park District in accordance with the Local Government Travel Control Act (Public Act 099-0604)

### Background

The governor signed Public Act 99-604 into law on July 22, 2016. The new law, called the "Local Government Travel Expense Control Act," went into effect January 1, 2017. The Act requires public agencies to regulate the reimbursement of "travel, meal, and lodging expenses" (travel expenses) of "employees and officers" of a local public agency through the adoption of an ordinance or resolution.

The Act requires each public agency to enact an ordinance or resolution regulating the reimbursement of travel expenses of commissioners, officers and employees. Ordinances or resolutions must specify the following: 1) the types of official business for which travel expenses are allowed; 2) the maximum allowable reimbursement for travel expenses; and 3) the creation of a standardized form for submission of travel expenses. The regulations may allow for reimbursement of expenses that exceed the maximum allowable amount because of an emergency or other extraordinary circumstances. If the ordinance is not approved, no travel, meal or lodging expenses will be permitted to be paid by the local public agency.

The Act does not establish a not-to-exceed maximum allowable reimbursement amount for travel expenses. Presumably, a public agency may appropriate maximum allowable reimbursements for the various types of official business for which travel expenses are allowed. This may be allowed by establishing the amounts for various travel in the agency's budget.

All travel expenses of any officer or employee that exceed the maximum amount allowed under the regulation adopted by the local public agency, and the travel expenses of any member of the governing board must be approved by roll-call vote during an open meeting of the governing board.

The Act does not require the roll-call vote on a reimbursement of travel expenses to be separate for approval of other payments. It may be permissible to include travel expense reimbursement with other accounts payable, as is the practice of many public agencies.

This legislation prohibits reimbursing entertainment expenses for all local public agencies. "Entertainment" is defined to include shows, amusements, theaters, circuses, sporting events or any other place of public or private entertainment or amusement unless ancillary to the purpose of the program or event.

Prior Board Action

This items was discussed at the January 11, 2017 Regular Board meeting.

Budget Impact

None.

Recommended Action

This is for discussion only.

Prepared by:

Reviewed by:

Cindy Harvey  
Assistant to the Executive Director

Joe DeLuce  
Executive Director

ORDINANCE NO. 619

AN ORDINANCE REGULATING THE REIMBURSEMENT OF ALL TRAVEL, MEAL, AND LODGING EXPENSES OF COMMISSIONERS, OFFICERS AND EMPLOYEES OF THE CHAMPAIGN PARK DISTRICT IN ACCORDANCE WITH THE LOCAL GOVERNMENT TRAVEL EXPENSE CONTROL ACT (PUBLIC ACT 099-0604).

**WHEREAS**, the Champaign Park District is a non-home rule unit of local government; and

**WHEREAS**, Public Act 099-0604 established the Local Government Travel Expense Control Act, which requires all non-home rule units of local government to adopt by resolution or ordinance a policy governing reimbursement of all travel, meal, and lodging expenses of officers and employees; and

**WHEREAS**, the Board of Commissioners of the Champaign Park District will reimburse commissioners, officers, and employees travel, meal, and lodging expenses incurred in connection with ~~preapproved~~ travel, meal, and lodging expenses incurred on behalf of the Park District; and

**NOW, THEREFORE, BE IT ORDAINED**, by the President and Board of Park Commissioners of the Champaign Park District, Champaign County, Illinois as follows:

**Section 1: Definitions**

The following words, terms and phrases, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

"Entertainment" includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.

"Travel" means any expenditure directly incident to official travel by employees and officers of the Park District or by wards or charges of the Park District involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.

**Section 2: Official Business for which Expenses May Be Reimbursed**

(1) Travel, meal and lodging expenses shall be reimbursed for commissioners, ~~and~~ officers and employees of Park District only for purposes of official business conducted on behalf of the Park District, which includes, but is not limited to, offsite or out-of-town meetings related to official business and pre-approved seminars, conferences and other educational events related to the employee's or officer's official duties. ~~No A~~ Park District commissioner, officer or employee shall not be reimbursed for any entertainment expense unless such expense is ancillary to the purpose of the program or event.



### Section 3: Maximum Allowable Reimbursement for Expenses

(1) The maximum reimbursement for use of a privately owned automobile for Park District commissioners or officers will be the mileage rate determined by the most recently published IRS Standard Mileage Rates for Business at the time the expense was incurred. Park District employees shall use a Park District vehicle, unless otherwise approved by the Executive Director.

(2) The maximum reimbursement for airfare for commissioners or officers will be the lowest available airfare that reasonably meets business travel needs. Park District employees shall use a P-card to pay for airfare expenses. Travelers are encouraged to book flights at least thirty (30) days in advance to avoid premium airfare pricing. Only coach or economy tickets will be paid or reimbursed. The Park District will also reimburse baggage fees up to one bag each way, if such fee is not already included in the airfare.

(3) The commissioners or officers will be reimbursed for a standard single-room at locations convenient to the business activity. Park District employees shall use a P-card to pay for lodging expenses. Hotel/motel accommodations are to be reserved in advance and secured at a moderate or conference rate. Reimbursement for lodging shall be limited to the number of nights required to conduct the assigned Park District business. In the event of a change in plans or a cancellation, the traveler must cancel the hotel/motel reservation so as not to incur cancellation charges. Cancellation charges will not be reimbursed by the Park District unless approved by the Executive Director or a vote of the Board of Commissioners.

(4) Meal reimbursement shall not exceed the meal-maximum per diem meal amount for the locality of the destination locality as set by the Board of Park Commissioners, which will be determined using the current U.S. General Services Administration (GSA) regulations. Meals provided by the conference or seminar should be deducted from the-any per diem allowance, as applicable. Proper use of per diem funds shall be documented by providing suitable receipts. Any unspent per diem amount shall be promptly returned to the Park District.

(5) Parking fees at a hotel/motel will be reimbursed only with presentation of a receipt.

### Section 4: Approval of Expenses That Exceed the Maximum Amount Appropriated and/or Allowed

The Board of Park Commissioners must approve the following reimbursements for travel, including meals or lodging, by a roll call vote at an open meeting:

(1) Any reimbursable expense of an officer or employee that exceeds the maximum amount appropriated and/or allowed;

(2) Any reimbursable expense of any member of the Board of Park Commissioners ~~or~~ officers.

### Section 5: Documentation of Expenses

Before any reimbursable expenses for travel, meals, or lodging may be approved, the following minimum documentation must first be submitted, in writing, using the Park District's Reimbursement Request Form (Attachment A).

(1) An estimate of the cost of travel, meals or lodging if expenses have not been incurred or a receipt of the cost of the travel, meals or lodging if the expenses have already been incurred;

(2) The name of the individual who received or is requesting the travel, meal or lodging expense;

(3) The job title or office of the individual who received or is requesting the travel, meal or lodging expense; and

(4) The date or dates and nature of the official business in which the travel, meal or lodging expense was or will be expended.

All documents and information submitted under this Section are public records subject to disclosure under the Freedom of Information Act, 5 ILCS 140/1, et seq.

**Section 6: Effective Date**

This Ordinance shall be in full force and effect as of January 1, 2017.

PASSED AND ADOPTED this \_\_\_\_th day of ~~January~~ ~~March~~ February 2017 pursuant to a roll call vote by the Board of Park Commissioners, Champaign County, Illinois.

(SEAL)

APPROVED:

\_\_\_\_\_  
Timothy P. McMahon, President

ATTEST:

\_\_\_\_\_  
Cindy Harvey, Secretary

**Attachment A**

Champaign Park District

Travel, Meal and Lodging Expense Reimbursement Form

Name of Official or Employee: \_\_\_\_\_

Title/Position of Official or Employees: \_\_\_\_\_

Name and Date of the Activity/Event: \_\_\_\_\_

Check Number (if applicable): \_\_\_\_\_

Credit Card Receipt Number (if applicable): \_\_\_\_\_

Description of the purpose of the expense: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Reimbursement Expense (Estimated Costs or Actual Costs with receipts, if applicable):

Mileage: \_\_\_\_\_ Meals: \_\_\_\_\_

Parking: \_\_\_\_\_ Hotel/Lodging: \_\_\_\_\_

Airfare: \_\_\_\_\_

Other Transportation (bus, train, taxi, shuttle, etc.): \_\_\_\_\_

Employee's/Officer's Name \_\_\_\_\_ Date \_\_\_\_\_  
(Print)

Employee's/Officer's \_\_\_\_\_ Date \_\_\_\_\_  
(Signature)

Executive Director's Authorization: \_\_\_\_\_ Date: \_\_\_\_\_

**Attach all receipts**





## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director

**DATE:** February 16, 2017

**SUBJECT:** Naming of a Park North of Trails of Abbey Fields Subdivision

### Background

Late last year Illinois Department of Natural Resources (IDNR) and National Park Service (NPS) approved the Park District's land conversion application; a ruling was made that 20 acres of land directly north of Trails of Abbey Fields subdivision are a suitable replacement for 6.4 acres of Dodds Park fronting Bradley Avenue. As we move forward developing this new recreational area, per *Champaign Park District Naming of Parks and Facilities Policy* guideline, "a permanent [park] name shall be assigned as soon as possible" (II/1).

### Prior Board Action

There has been no prior Board action with naming this park specifically, but the full *Champaign Park District Naming of Parks and Facilities Policy* outlining naming parameters is attached for reference

### Budget Impact

Neutral, unless naming rights are purchased per IV/3 of the *Policy*.

### Discussion

When asked to suggest potential park names, the planning staff drew inspiration from both natural and cultural sources. Of Geological note: **Drummer Park, Watershed Park, Kaskaskia Park**—Drummer is a soil type that formed over time under prairie vegetation, it is the most abundant and extensive soil in Illinois, including the park site. The 20 acres are also located at the headwaters of the Kaskaskia River. Of native flora reference: **Bluestem Park, Lupine Park, and Pawpaw Park**. Of native fauna reference: **Bobolink Park, Monarch Park**. Of cultural note: **Commissioner Park or Presidents Park**, which could recognize past Park Commissioners or Park Board Presidents.

Also since the new park is next to the Trails at Abbey Fields development, it could be named **Abbey Fields Park**. And just for the fun it: **Lincoln Park, Prairie Edge Park, Veterans Park, Rising Ridge Park, Wildflower Park, and Coyote Ridge Park**. Naturally, the Board may elect any other park name.

Prepared by:

Reviewed by:

Andrew Weiss  
Director of Planning

Joe DeLuce  
Executive Director



## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director

**DATE:** February 16, 2017

**SUBJECT:** Champaign Parks Foundation (Foundation) 3<sup>rd</sup> Quarter Financial Analysis for Fiscal Year 2017

### Background

Attached is the Foundation financial update for the nine months ended January 31, 2017 for discussion purposes.

Historically the information for the Foundation has not been routinely discussed with the Park Board. To provide better communication and transparency on the sources and uses of funds, attached is last fiscal report as of and for the nine months ended January 31, 2017.

The detailed report shows by purpose of restriction, 5/1 beginning balance (unaudited), current month and year-to-date revenues and expenses, and the ending balance.

See discussion analysis on attached report.

### Prior Board Action

None.

### Recommended Action

For discussion purposes only.

Prepared by:

Reviewed by:

Andrea N. Wallace  
Director of Finance

Joe DeLuce  
Executive Director

**Champaign Parks Foundation**  
**3rd Quarter Analysis**  
**All Revenues & Expenses**  
**For the Nine Months Ended January 31, 2017 and 2016**

	2016-2017 Current Fiscal Year- to-Date Actual	2015-2016 Prior Fiscal Year-To-Date Actual	Variance from Prior Year-to-Date
Net Assets, 5/1	\$ 675,077	\$ 620,340	\$ 54,737
<i>Revenues</i>			
Donations	\$ 76,174	\$ 92,037	
Scholarship Donations	28,300	41,365	
Raffle Ticket Sales	-	34,879	
Interest	1,084	1,554	
Total Revenues	\$ 105,558	\$ 169,835	\$ (64,277)
<i>Expenses</i>			
Contractual	\$ 44,217	\$ 72,371	
Commodities/Supplies	28,449	10,419	
Telecommunications	-	251	
Capital Outlay	23,300	12,000	
Total Expenditures	95,965	95,041	924
Net Income (Loss)	\$ 9,592	\$ 74,794	\$ (65,202)
Net Assets, 1/31	\$ 684,670	\$ 695,134	\$ (10,464)

Total revenues are \$64,277 less than prior year as a result of the prior year raffle ticket sales which did not recur in the current year, \$15,000 from Midland Bank which did not recur in current year, as well as year-to-date donations being less through January 31. Expenditures are slightly more than prior year in total. Contractual expenses in FYE16 included the payment for the car related to raffle of \$22,000 plus total payments of scholarships to the District that were more than current year. As for the Commodities/Supplies line the Foundation paid \$8,081 for Prairie Farms repairs and reimbursed the District for animal feed purchased, in addition special recreation program funds were used in amount of \$7,054 that did not occur previously. This was for the purchase of 9 wheelchairs for basketball, as well as sensory items purchased under a grant received by the Foundation on behalf of the CUSR programs. Capital Outlay is specific to restricted donor funds being utilized at the Virginia Theatre specifically for both years.

Note: Immaterial differences in calculations are due to rounding.



## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director

**DATE:** February 16, 2017

**SUBJECT:** Champaign Park District (District) 3<sup>rd</sup> Quarter Financial Analysis for FYE2017

### Background

This is a financial update for the nine months ended January 31, 2017 with a comparison to budget versus actual for discussion purposes.

### Attachments:

- A – Total revenues and expenditures at the fund level compared to budget
- B – Detailed revenues and expenditures by fund in budget category format
- C – Total revenues and expenditures by fund and department
- D – Calculated fund balance through end of quarter

### Column Definitions:

- Original Budget – Adopted budget per Ordinance
- Activity for Quarter – Actual expenditures invoiced as of quarter end date, current year
- YTD – Actual expenditures invoiced as of period end date, current year
- Encumbered Year-to-Date – Expenditures committed for the fiscal year but not yet invoiced
- Unencumbered – Original budget less Activity for Quarter less Encumbered year-to-date

For purposes of analysis, the year-to-date budget is based on taking the annual budget distributed on the last 5-year history of actual activities by month with the exception of full-time staff, which is based on the number of pay periods in a given month. These adjustments should prove more useful in analysis of budget to actual. See attachment A for variance discussions between budget to actual and prior year. Any further variance or other questions may be directed to the Executive Director.

### Prior Board Action

None.

### Budget Impact

None, other than as detailed within Attachment A.

### Recommended Action

For discussion purposes only.

Prepared by:

Andrea N. Wallace  
Director of Finance

Reviewed by:

Joe DeLuce  
Executive Director

**CHAMPAIGN PARK DISTRICT  
3RD QUARTER FINANCIAL ANALYSIS BY FUND  
FOR THE NINE MONTHS ENDED 1/31/2017**

**ATTACHMENT A**

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED THRU 1/31/2017	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR % BDGT USED
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						
<b>Fund 01 - GENERAL</b>											
Total Revenue:	5,586,300	5,519,502	193,437	5,590,250	5,460,058	130,192	2.4%	-	(3,950)	100.1%	99.7%
Total Transfers-In:	-	-	-	-	65,391	(65,391)	-100.0%	-	-	0.0%	47.5%
Total Expenditure:	4,809,960	3,737,095	879,633	3,049,795	2,967,710	82,085	2.8%	140,112	1,658,458	66.3%	63.5%
Total Transfers-Out:	100,000	100,000	100,000	100,000	-	100,000	0.0%	-	-	100.0%	0.0%
Total Capital Outlay:	10,000	10,000	-	-	-	-	0.0%	-	10,000	0.0%	0.0%
NET OF REVENUES & EXPENDITURES	666,340	1,672,407	(786,196)	2,440,455	2,557,739	(117,284)		(140,112)	(1,672,408)		

Revenues received are slightly ahead of the annual budgeted amount. Transfers in from Rec and Museum funds in past years, no longer budgeted. Better job at coding expenditures to facilities, except for wages for operations staff which remain in the General Fund. Total expenditures are under the year-to-date budget projections in all budget categories. When compared to the prior year, total expenditures as a % of budget are higher due to additional contracts in place for A&E and professional services. Transfers to the land acquisition fund was made during 3rd quarter activity in amount of \$100,000 as budgeted. On track to have meet tht budgeted surplus for this fund by year end.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR % BDGT USED
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						
<b>Fund 02 - RECREATION</b>											
Total Revenue:	3,947,720	3,538,283	362,820	3,712,515	3,545,639	166,877	4.7%	-	235,205	94.0%	92.7%
Total Expenditure:	3,171,838	2,557,307	429,302	2,339,308	2,467,904	(128,597)	-5.2%	6,945	825,585	74.0%	73.4%
Total Transfers-Out:	-	-	-	-	55,560	(55,560)	-100.0%	-	-	0.0%	10.8%
Total Capital Outlay:	10,000	10,000	-	9,700	-	9,700	100.0%	-	300	97.0%	0.0%
NET OF REVENUES & EXPENDITURES	765,882	970,976	(66,481)	1,363,508	1,022,175	341,333		(6,945)	(590,681)		

Revenues as a percentage of budget are slightly ahead of prior year-to-date, and on track with expectations as of end of 3rd quarter. Expenditures in total are in line with budget. The largest fluctuation in expenditures from the prior year related to routine/periodic maintenance done at the pool that was not included in the current year capital plan. Capital Outlay came in under budet for the year. Transfers out to the general fund to assist in covering salaries for the operations staff for repairs/maintenance was not budgeted this year as those expenditures will be covered by the general fund revenues. Still on track to meet budgeted surplus at year-end.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR % BDGT USED
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						
<b>Fund 03 - MUSEUM</b>											
Total Revenue:	2,575,090	2,225,037	288,766	2,302,785	2,090,885	211,901	100.0%	-	272,305	89.4%	89.0%
Total Expenditure:	1,929,772	1,421,976	375,676	1,436,637	1,233,331	203,306	16.5%	22,264	470,993	75.6%	69.9%
Total Transfers-Out:	-	-	-	-	9,831	(9,831)	-100.0%	-	-	0.0%	21.1%
NET OF REVENUES & EXPENDITURES	645,318.00	803,060.23	(86,909.61)	866,148.33	847,723.18	18,425.15		(22,263.78)	(198,688.55)		

Revenues are ahead of year-to-date budget and slightly ahead as a percentage of budget compared to the prior year to date. Expenditures are on track with budget overall. Transfers out to the general fund to assist in covering salaries for the operations staff for repairs/maintenance was not budgeted this year as those expenditures will be covered by the general fund revenues.

**CHAMPAIGN PARK DISTRICT  
3RD QUARTER FINANCIAL ANALYSIS BY FUND  
FOR THE NINE MONTHS ENDED 1/31/2017**

**ATTACHMENT A**

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 04 - LIABILITY INSURANCE</b>											
Total Revenue:	304,000	293,212	9,819	304,650	341,719	(37,070)	100.0%	-	(650)	100.2%	105.0%
Total Expenditure:	268,180	191,332	63,605	172,802	170,181	2,621	1.5%	55,453	39,925	85.1%	63.0%
Total Capital Outlay:	35,000	35,000	-	2,557	19,114	(16,558)	-86.6%	5,217	27,226	22.2%	28.1%
NET OF REVENUES & EXPENDITURES	820	66,880	(53,786)	129,291	152,424	(23,133)		(60,670)	(67,801)		

Revenues received to date exceed the original budget. Compared to the prior year revenues for property taxes are down due to purposefully reducing the tax levy from prior years to use excess funds. Total expenditures are under budget, however as a percentage of budget used this year verses last year expenditures increased. One important factor is insurance premiums in the past were not recorded as encumbrances. Insurance premiums for 2017 are 19.3% higher than 2016 rates, with rates increasing anywhere from 14-26%. The encumbrance of \$55,453 is specific to those increased premiums due for 1st quarter 2017. All expenditure budget categories are on in line with year-to-date budget estimates, with the exception of the Insurance expense, which is projected to be over budget by \$7,300 once April expenditure is posted, which will not require a budget amendment as total appropriations for this line item will cover this overage. Projecting a deficit in this fund from original budget estimate.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 06 - IMRF FUND</b>											
Total Revenue:	334,820	318,821	10,476	334,469	381,602	(47,133)	-12.4%	-	351	99.9%	106.4%
Total Expenditure:	358,770	262,178	66,393	224,655	246,393	(21,738)	-8.8%	-	134,115	62.6%	73.6%
NET OF REVENUES & EXPENDITURES	(23,950)	56,643	(55,917)	109,815	135,210	(25,395)		-	(133,765)		

Revenue received is on budget, however is less than prior year. This decrease from prior year is due to purposefully reducing the property tax levy requested in order to use excess funds to cover expenditures. The beginning fund balance is \$174,904. Average number of unduplicated members (employees) reported to IMRF for the 3rd quarter in FY2017 is 98 compared to 99 in prior year. The employer contribution rate decreased 8.2% from calendar year 2015 to calendar year 2016, which helps to offset the increase in the average number of participants. The employer rate decreased an additional 6.9% to a rate of 8.22% of applicable wages effective January 1, 2017. About 50% of the enrolled members are on the Tier 2 plan, which has a longer vesting period, which helps to reduce the employer rate as well.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 08 - AUDIT FUND</b>											
Total Revenue:	20,340	19,753	615	19,694	20,149	(455)	-2.3%	-	646	96.8%	101.5%
Total Expenditure:	20,000	20,000	4,100	19,500	20,265	(765)	-3.8%	-	500	97.5%	99.1%
NET OF REVENUES & EXPENDITURES	340	(247)	(3,485)	194	(116)	310		-	146		

Revenues are in line with budget, with the only additional revenue source for the remainder of the year to come from interest earnings. Expenditures are under budget for the year, and no additional expenditures are expected by year end.



**CHAMPAIGN PARK DISTRICT  
3RD QUARTER FINANCIAL ANALYSIS BY FUND  
FOR THE NINE MONTHS ENDED 1/31/2017**

**ATTACHMENT A**

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 09 - PAVING AND LIGHTING FUND</b>											
Total Revenue:	78,780	78,078	2,578	77,936	76,283	1,652	2.2%	-	844	98.9%	99.8%
Total Expenditure:	78,000	76,500	-	62,197	26,140	36,058	137.9%	2,000	13,803	82.3%	29.7%
NET OF REVENUES & EXPENDITURES	780	1,578	2,578	15,738	50,144	(34,405)		(2,000)	(12,958)		

Revenues are in line with budget, with any remaining funds coming from interest. Encumbered year-to-date is for the 2016 general concrete work that was approved at the 7/13/16 board meeting (project #17RM02). Also added \$30,759 for the seal coating and line striping bid that was approved at the 8/10/16 Board meeting (project #17RM09). Beginning fund balance is \$141,245.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 11 - ACTIVITY AND AFFILIATES FUND</b>											
Total Revenue:	9,230	8,877	4,054	4,514	10,049	(5,535)	-55.1%	-	4,716	48.9%	110.5%
Total Expenditure:	9,150	7,027	5,110	10,740	5,610	5,131	91.5%	-	(1,590)	117.4%	61.7%
NET OF REVENUES & EXPENDITURES	80	1,850	(1,056)	(6,226)	4,440	(10,665)		-	4,964.55		

Revenues are under the year-to-date budget estimate. Revenues for this fund include interest, revenue share received from the use of the purchase card purchases, Pepsi vending machine proceeds earned (generally received in January each year was not received until February). As such after posting this receipt of \$4,347 total revenues will right on budget, with remaining revenues coming from interest and the revenue share from purchase card transactions. The other revenues included \$3,000 for the 2 PDRMA safety awards received by the District each year for the District and CUSR accreditation. Expenditures are well over prior year due to the implementation of the POSI program that started in the prior year. In the 1st quarter staff purchased \$3,520 in gift cards to be distributed to employees that had earned a set number of POSI bucks. In addition, ~\$5,200 was spent on the holiday party out of the cumulative safety incentive funds received from PDRMA. Human Resources can provide further details.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 12 - SPECIAL DONATIONS FUND</b>											
Total Revenue:	52,220	27,368	29,837	44,747	51,971	(7,224)	-13.9%	-	7,473	85.7%	77.4%
Total Expenditure:	52,100	44,100	5,578	47,437	32,618	14,819	45.4%	-	4,663	91.0%	48.6%
NET OF REVENUES & EXPENDITURES	120	(16,732)	24,259	(2,690)	19,354	(22,044)		-	2,810		

Revenues shown are on slightly ahead of budget, with \$29,837 collected in the 3rd quarter, mostly coming through the Foundation from a large sponsorship. Interest revenues have been more than projected as interest rates continue to improve. As of this month the fed funds rate is almost double the rate from prior year. As a result of the excellent year in FY16 scholarship revenues, the District was able to award more scholarships this year. The District only awards out funds that are available, and the budget is an estimate of the awards to be issued based on past trends.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 14 - SOCIAL SECURITY FUND</b>											
Total Revenue:	365,700	359,034	11,463	365,693	360,275	5,419	1.5%	-	7	100.0%	99.5%
Total Expenditure:	374,610	303,795	55,187	288,357	294,624	(6,267)	-2.1%	-	86,253	77.0%	77.7%
NET OF REVENUES & EXPENDITURES	(8,910)	55,239	(43,723)	77,336	65,651	11,685		-	(86,246)		

Revenues have met budget, and any additional revenues before the end of the year will be a result of interest. Expenditures are in line with expectations and project to have deficit at year-end as budgeted in order to utilize built up surplus in fund balance at the beginning of the year as planned.

**CHAMPAIGN PARK DISTRICT  
3RD QUARTER FINANCIAL ANALYSIS BY FUND  
FOR THE NINE MONTHS ENDED 1/31/2017**

**ATTACHMENT A**

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 15 - SPECIAL RECREATION FUND</b>											
Total Revenue:	979,430	959,250	62,584	966,885	916,832	50,053	5.5%	-	12,545	98.7%	94.8%
Total Expenditure:	710,390	556,685	150,684	499,217	374,146	125,071	33.4%	2,967	208,206	70.7%	62.0%
Total Capital Outlay:	764,570	746,959	44,703	312,157	187,061	125,097	66.9%	8,243	444,170	41.9%	36.6%
NET OF REVENUES & EXPENDITURES	(495,530)	(344,394)	(132,803)	155,510	355,625	(200,115)		(11,210)	(639,830)		

Revenues are on track with expectations used in the budget, as are total expenditures. Capital outlay is also in line with year-to-date budget. The significant increase from the prior year actual is due to the Hessel Park phase 1 (playground) project that is in progress this year. There was not a similar project to this scale last year. It is anticipated that there will be a surplus from capital projects for Hessel Park Phase 2/3 for ADA improvements of \$400,000 will be carried forward to FY18.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 16 - CAPITAL IMPROVEMENTS FUND</b>											
Total Revenue:	714,810	503,387	56,667	456,603	165,177	291,426	176.4%	-	258,207	63.9%	40.4%
Total Transfers-In:	-	-	-	-	-	-	0.0%	-	-	0.0%	0.0%
Total Capital Outlay:	2,244,560	1,217,000	22,188	672,092	506,061	166,031	32.8%	117,371	1,505,682	35.2%	48.3%
NET OF REVENUES & EXPENDITURES	(1,529,750)	(713,613)	34,479	(215,489)	(340,884)	125,395		(117,371)	(1,247,475)		

Revenues are in line with budgeted year-to-date. It is important to note that the total revenues will be approximately \$57,000 less than total budget based on the estimate published by the Illinois Department of Revenue in August 2016. The year-to-date revenues have been adjusted to reflect this decrease. As for expenditures, the following projects have been added to the "encumbrance year-to-date" column to reflect items approved by the board but not yet entered into the accounting system. Those additional items include amendment to Hessel Park phase 2/3 architectural/engineering services (8/10/16, project #170015). Of the completed projects for safety surfacing at LRC, replacement fencing, and lindsay tennis courts, the "savings" of \$14,431 were applied towards the HP amendment of \$12,850. It is planned to carryover a surplus for the capital projects related to Hessel Park Phase 2/3 of \$170,825 as well as Heritage Park phase I of \$1,132,560 will be carried forward to FY18.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 19 - POLICE PROTECTION</b>											
Total Revenue:	20,450	19,664	672	19,841	20,209	(368)	-1.8%	-	609	97.0%	101.6%
Total Expenditure:	20,430	20,430	-	14,569	16,932	(2,363)	-14.0%	-	5,861	71.3%	85.1%
NET OF REVENUES & EXPENDITURES	20	10,513.08	672	5,272	3,276	1,996		-	(5,252)		

Revenues are on track with the year-to-date budget. Revenues are slightly less than prior year as the property tax levy was reduced slightly from the prior year. Expenditures on track with budget. Beginning fund balance is \$42,458. No further expenditures are expected through April 30 of this year. Projecting a surplus at year-end in this fund.

**CHAMPAIGN PARK DISTRICT  
3RD QUARTER FINANCIAL ANALYSIS BY FUND  
FOR THE NINE MONTHS ENDED 1/31/2017**

**ATTACHMENT A**

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 21 - BOND AMORTIZATION FUND</b>											
Total Revenue:	1,100,500	965,829	33,729	1,102,434	541,266	561,168	103.7%	-	(1,934)	100.2%	73.9%
Total Transfers-Out:	1,100,500	1,100,500	1,100,567	1,100,567	1,109,671	(9,104)	-0.8%	-	(67)	100.0%	100.0%
NET OF REVENUES & EXPENDITURES	-	(134,671)	(1,066,838)	1,867	(568,405)	570,272		-	(1,867)		

Revenues are ahead of year-to-date budget. Transfers-out were made to Fund 22-Bond Proceeds Fund to pay off the 2015 annual general obligation debt and interest payment that was due 12/1. Any additional activity in this fund will be received from interest earnings, projecting a surplus in this fund at year-end.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 22 - BOND PROCEEDS FUND</b>											
Total Revenue:	800	414	1,000	1,831	624	1,207	193.4%	-	(1,031)	228.9%	0.1%
Total Transfers-In:	1,100,500	1,100,500	1,100,567	1,100,567	1,109,671	(9,104)	-0.8%	-	(67)	100.0%	100.0%
Total Expenditure:	3,660	3,660	3,000	3,428	3,390	38	100.0%	-	232	93.7%	67.0%
Total Capital Outlay:	560,000	560,000	110,099	137,089	269,882	(132,793)	-49.2%	86,121	336,790	39.9%	23.0%
Total Debt Service:	536,030	533,030	473,236	531,861	528,194	3,668	0.7%	-	4,169	99.2%	99.4%
NET OF REVENUES & EXPENDITURES	1,610	4,224	515,232	430,020	308,830	121,190		(86,121)	(342,289)		

Revenues have exceeded original budget due to the increase in interest rates over the past year. Transfers-in from Fund 21-Bond Amortization Fund to cover the annual general obligation debt payment that was due 12/1 have occurred, and no additional transfers will be made before year end. Year-to-date expenditures are below year-to-date projected budget specific to project #170019 Dodds Tennis Court Refurbishment budgeted at \$60,000 but actual bid accepted was \$25,290. At the July 13 board meeting, \$26,520 of the remaining funds for this project were reallocated to be used for the Spalding Park Tennis Courts refurbishment, this has since been put on hold. The next installment of the bonds is set for December. Any remaining debt service expenditure will be the year-end accrual for the interest on the annual GO Bond due November 30, 2017. It is anticipated that there will be a surplus from capital projects for Hessel Park Phase 2/3 of \$200,000 will be carried forward to FY18.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 24 - LAND ACQUISITION FUND</b>											
Total Revenue:	1,300	939	730	1,765	571	1,194	209.1%	-	(465)	135.7%	163.1%
Total Transfers-In:	100,000	100,000	100,000	100,000	-	100,000	100.0%	-	-	100.0%	0.0%
NET OF REVENUES & EXPENDITURES	101,300	100,939	100,730		571	101,194		-	(465)		

Revenues are ahead of year-to-date budget. Transfers-in from General Fund has been made, and only other activity will be interest earnings through fiscal year end.

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 25 - PARK DEVELOPMENT FUND</b>											
Total Revenue:	2,700	2,015	1,026	2,540	-	2,540	100.0%	-	160	94.1%	0.0%
NET OF REVENUES & EXPENDITURES	2,700	2,015	1,026	2,540	-	2,540		-	160		

This is a new fund that was established by the Board of Commissioners in FY16 as a way to set aside excess funds to be used for a future project(s). The only item budgeted in the current year is interest on these beginning fund balance, which is \$700,065.67. Interest earnings have been better than originally budgeted so expect to collect more than budgeted by year end.

**CHAMPAIGN PARK DISTRICT  
3RD QUARTER FINANCIAL ANALYSIS BY FUND  
FOR THE NINE MONTHS ENDED 1/31/2017**

**ATTACHMENT A**

FUND	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>Fund 26 - TRAILS AND PATHWAYS FUND</b>											
Total Revenue:	380	285	143	353	-	353	100.0%	-	27	92.8%	0.0%
NET OF REVENUES & EXPENDITURES	380	285	143	353	-	353		-	27		

This is a new fund that was established by the Board of Commissioners in FY16 as a way to set aside excess funds to be used for future trails and pathways projects not yet identified. The only item budgeted in the current year is interest on these beginning fund balance, which is \$100,010.94. Interest earnings have been better than originally budgeted so expect to collect more than budgeted by year end.

ALL FUNDS COMBINED	2016-17	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 1/31/2017	QUARTER 1/31/2017	YTD 1/31/2017	YTD 1/31/2016						% BDGT USED
<b>TOTAL REVENUES - ALL FUNDS</b>	\$ 17,295,070	\$ 16,040,248	\$ 2,270,986	\$ 16,510,073	\$ 15,158,371	\$ 1,351,702	8.9%	\$ -	\$ 784,997	95.5%	
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	\$ 17,167,520	\$ 13,514,574	\$ 3,889,061	\$ 11,034,666	\$ 10,544,616	\$ 490,051	4.6%	\$ 446,694	\$ 5,775,271	66.9%	
<b>OF REVENUES &amp; EXPENDITURES ALL FUNDS</b>	\$ 127,550	\$ 2,525,673	\$ (1,618,074)	\$ 5,475,406	\$ 4,613,755	\$ 861,651		\$ (446,694)	\$ (4,990,274)		

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT  
 PERIOD ENDING 01/31/2017  
 % Fiscal Year Completed: 75.62

**ATTACHMENT B**

GL NUMBER	DESCRIPTION	2016-17		YTD BALANCE 01/31/2017	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY DIFF
		ORIGINAL BUDGET	ORIGINAL BUDGET					01/31/2017
<b>Fund 01 - GENERAL</b>								
	PROPERTY TAX REVENUE	5,403,300.00	5,403,300.00	5,395,487.38	0.00	7,812.62	99.86	0.00
	CHARGE FOR SERVICE REVENUE	133,150.00	133,150.00	139,683.92	0.00	(6,533.92)	104.91	(4,443.00)
	CONTRIBUTIONS/SPONSORSHIPS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00
	INTEREST INCOME	28,000.00	28,000.00	34,451.06	0.00	(6,451.06)	123.04	(4,540.78)
	SPECIAL RECEIPTS	19,350.00	19,350.00	20,627.80	0.00	(1,277.80)	106.60	(3,752.00)
	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	(7,021.13)
	<b>TOTAL REVENUES</b>	<b>5,586,300.00</b>	<b>5,586,300.00</b>	<b>5,590,250.16</b>	<b>0.00</b>	<b>(3,950.16)</b>	<b>100.07</b>	<b>(19,756.91)</b>
	SALARIES AND WAGES	2,567,600.00	2,567,600.00	1,660,500.34	0.00	907,099.66	64.67	(148,312.82)
	FRINGE BENEFITS	385,560.00	385,560.00	247,796.61	0.00	137,763.39	64.27	(28,131.10)
	CONTRACTUAL	922,150.00	922,150.00	597,859.91	136,597.04	212,192.30	77.58	(48,620.66)
	COMMODITIES/SUPPLIES	555,060.00	555,060.00	305,287.56	1,740.00	252,702.44	54.85	(25,087.48)
	UTILITIES	154,590.00	154,590.00	102,500.69	0.00	52,089.31	66.30	(7,507.98)
	ROUTINE/PERIODIC MAINTENANCE	225,000.00	225,000.00	135,849.66	1,775.00	96,610.41	58.75	(8,956.55)
	CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
	TRANSFERS TO OTHER FUNDS	100,000.00	100,000.00	100,000.00	0.00	0.00	100.00	0.00
	<b>TOTAL EXPENDITURES</b>	<b>4,919,960.00</b>	<b>4,919,960.00</b>	<b>3,149,794.77</b>	<b>140,112.04</b>	<b>1,668,457.51</b>	<b>66.35</b>	<b>(266,616.59)</b>
	<b>Fund 01 - GENERAL:</b>							
	TOTAL REVENUES	5,586,300.00	5,586,300.00	5,590,250.16	0.00	(3,950.16)	100.07	(19,756.91)
	TOTAL EXPENDITURES	4,919,960.00	4,919,960.00	3,149,794.77	140,112.04	1,668,457.51	66.35	(266,616.59)
	<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>666,340.00</b>	<b>666,340.00</b>	<b>2,440,455.39</b>	<b>(140,112.04)</b>	<b>(1,672,407.67)</b>	<b>366.33</b>	<b>246,859.68</b>
<b>Fund 02 - RECREATION</b>								
	PROPERTY TAX REVENUE	1,963,110.00	1,963,110.00	1,964,731.96	0.00	(1,621.96)	100.08	0.00
	CHARGE FOR SERVICE REVENUE	1,625,760.00	1,625,760.00	1,437,403.67	0.00	188,356.33	88.41	(84,882.25)
	CONTRIBUTIONS/SPONSORSHIPS	15,400.00	15,400.00	11,250.00	0.00	4,150.00	73.05	0.00
	MERCHANDISE/CONCESSION REV	130,470.00	130,470.00	131,142.07	0.00	(672.07)	100.52	(983.02)
	INTEREST INCOME	6,720.00	6,720.00	7,653.59	0.00	(933.59)	113.89	(1,830.82)
	SPECIAL RECEIPTS	206,260.00	206,260.00	160,334.19	0.00	45,925.81	77.73	(18,575.50)
	<b>TOTAL REVENUES</b>	<b>3,947,720.00</b>	<b>3,947,720.00</b>	<b>3,712,515.48</b>	<b>0.00</b>	<b>235,204.52</b>	<b>94.04</b>	<b>(106,271.59)</b>
	SALARIES AND WAGES	1,832,341.00	1,832,341.00	1,406,328.25	0.00	426,012.75	76.75	(85,909.95)
	FRINGE BENEFITS	151,640.00	151,640.00	96,942.82	0.00	54,697.18	63.93	(11,513.70)
	CONTRACTUAL	423,237.00	423,237.00	293,560.29	6,835.41	122,841.30	70.98	(27,321.94)
	COMMODITIES/SUPPLIES	381,010.00	381,010.00	279,418.43	110.00	101,481.57	73.37	(25,174.07)
	UTILITIES	373,610.00	373,610.00	263,057.73	0.00	110,552.27	70.41	(19,403.25)
	ROUTINE/PERIODIC MAINTENANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
	CAPITAL OUTLAY	10,000.00	10,000.00	9,700.00	0.00	300.00	97.00	0.00
	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	(5,965.58)
	<b>TOTAL EXPENDITURES</b>	<b>3,181,838.00</b>	<b>3,181,838.00</b>	<b>2,349,007.52</b>	<b>6,945.41</b>	<b>825,885.07</b>	<b>74.04</b>	<b>(175,288.49)</b>
	<b>Fund 02 - RECREATION:</b>							
	TOTAL REVENUES	3,947,720.00	3,947,720.00	3,712,515.48	0.00	235,204.52	94.04	(106,271.59)
	TOTAL EXPENDITURES	3,181,838.00	3,181,838.00	2,349,007.52	6,945.41	825,885.07	74.04	(175,288.49)
	<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>765,882.00</b>	<b>765,882.00</b>	<b>1,363,507.96</b>	<b>(6,945.41)</b>	<b>(590,680.55)</b>	<b>177.12</b>	<b>69,016.90</b>
<b>Fund 03 - MUSEUM</b>								

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT  
 PERIOD ENDING 01/31/2017  
 % Fiscal Year Completed: 75.62

**ATTACHMENT B**

GL NUMBER	DESCRIPTION	2016-17		YTD BALANCE 01/31/2017	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY DIFF
		ORIGINAL BUDGET	ORIGINAL BUDGET					01/31/2017
<b>Fund 03 - MUSEUM</b>								
	PROPERTY TAX REVENUE	1,342,800.00	1,342,800.00	1,343,655.81	0.00	(855.81)	100.06	0.00
	CHARGE FOR SERVICE REVENUE	1,013,350.00	1,013,350.00	800,323.31	0.00	213,026.69	78.98	(77,890.69)
	CONTRIBUTIONS/SPONSORSHIPS	62,870.00	62,870.00	51,811.22	0.00	11,058.78	82.41	(100.00)
	MERCHANDISE/CONCESSION REV	93,300.00	93,300.00	70,580.00	0.00	22,720.00	75.65	(1,530.75)
	INTEREST INCOME	5,100.00	5,100.00	6,674.90	0.00	(1,574.90)	130.88	(509.38)
	SPECIAL RECEIPTS	57,670.00	57,670.00	29,740.19	0.00	27,929.81	51.57	(3,744.90)
	<b>TOTAL REVENUES</b>	<b>2,575,090.00</b>	<b>2,575,090.00</b>	<b>2,302,785.43</b>	<b>0.00</b>	<b>272,304.57</b>	<b>89.43</b>	<b>(83,775.72)</b>
	SALARIES AND WAGES	778,060.00	778,060.00	618,517.44	0.00	159,542.56	79.49	(40,776.38)
	FRINGE BENEFITS	100,110.00	100,110.00	62,441.51	0.00	37,668.49	62.37	(5,911.82)
	CONTRACTUAL	764,522.00	764,522.00	567,391.32	21,513.78	175,646.90	77.03	(44,687.62)
	COMMODITIES/SUPPLIES	171,590.00	171,590.00	98,942.67	750.00	71,989.33	58.07	(10,311.51)
	UTILITIES	115,490.00	115,490.00	89,344.16	0.00	26,145.84	77.36	(9,520.42)
	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	(1,055.55)
	<b>TOTAL EXPENDITURES</b>	<b>1,929,772.00</b>	<b>1,929,772.00</b>	<b>1,436,637.10</b>	<b>22,263.78</b>	<b>470,993.12</b>	<b>75.59</b>	<b>(112,263.30)</b>
	<b>Fund 03 - MUSEUM:</b>							
	TOTAL REVENUES	2,575,090.00	2,575,090.00	2,302,785.43	0.00	272,304.57	89.43	(83,775.72)
	TOTAL EXPENDITURES	1,929,772.00	1,929,772.00	1,436,637.10	22,263.78	470,993.12	75.59	(112,263.30)
	<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>645,318.00</b>	<b>645,318.00</b>	<b>866,148.33</b>	<b>(22,263.78)</b>	<b>(198,688.55)</b>	<b>130.80</b>	<b>28,487.58</b>
<b>Fund 04 - LIABILITY INSURANCE</b>								
	PROPERTY TAX REVENUE	302,300.00	302,300.00	302,442.02	0.00	(142.02)	100.05	0.00
	CHARGE FOR SERVICE REVENUE	500.00	500.00	375.00	0.00	125.00	75.00	20.00
	INTEREST INCOME	1,200.00	1,200.00	1,832.51	0.00	(632.51)	152.71	(159.67)
	<b>TOTAL REVENUES</b>	<b>304,000.00</b>	<b>304,000.00</b>	<b>304,649.53</b>	<b>0.00</b>	<b>(649.53)</b>	<b>100.21</b>	<b>(139.67)</b>
	SALARIES AND WAGES	43,840.00	43,840.00	31,177.66	0.00	12,662.34	71.12	(3,211.42)
	FRINGE BENEFITS	8,810.00	8,810.00	6,422.30	0.00	2,387.70	72.90	(733.34)
	CONTRACTUAL	10,150.00	10,150.00	493.00	0.00	9,657.00	4.86	(7.00)
	COMMODITIES/SUPPLIES	7,900.00	7,900.00	3,873.50	0.00	4,026.50	49.03	(3,020.85)
	INSURANCE	197,480.00	197,480.00	130,835.55	55,453.10	11,191.35	94.33	0.00
	CAPITAL OUTLAY	35,000.00	35,000.00	2,556.53	5,217.20	27,226.27	22.21	0.00
	<b>TOTAL EXPENDITURES</b>	<b>303,180.00</b>	<b>303,180.00</b>	<b>175,358.54</b>	<b>60,670.30</b>	<b>67,151.16</b>	<b>77.85</b>	<b>(6,972.61)</b>
	<b>Fund 04 - LIABILITY INSURANCE:</b>							
	TOTAL REVENUES	304,000.00	304,000.00	304,649.53	0.00	(649.53)	100.21	(139.67)
	TOTAL EXPENDITURES	303,180.00	303,180.00	175,358.54	60,670.30	67,151.16	77.85	(6,972.61)
	<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>820.00</b>	<b>820.00</b>	<b>129,290.99</b>	<b>(60,670.30)</b>	<b>(67,800.69)</b>	<b>8,368.38</b>	<b>6,832.94</b>
<b>Fund 06 - IMRF FUND</b>								
	PROPERTY TAX REVENUE	334,170.00	334,170.00	333,604.65	0.00	565.35	99.83	0.00
	INTEREST INCOME	650.00	650.00	864.62	0.00	(214.62)	133.02	(76.95)
	<b>TOTAL REVENUES</b>	<b>334,820.00</b>	<b>334,820.00</b>	<b>334,469.27</b>	<b>0.00</b>	<b>350.73</b>	<b>99.90</b>	<b>(76.95)</b>
	FRINGE BENEFITS	358,770.00	358,770.00	224,654.65	0.00	134,115.35	62.62	(23,110.00)



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**ATTACHMENT B**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	ORIGINAL BUDGET	YTD BALANCE 01/31/2017	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY DIFF 01/31/2017 01/31/2016
Fund 06 - IMRF FUND								
	TOTAL EXPENDITURES	358,770.00	358,770.00	224,654.65	0.00	134,115.35	62.62	(23,110.00)
Fund 06 - IMRF FUND:								
	TOTAL REVENUES	334,820.00	334,820.00	334,469.27	0.00	350.73	99.90	(76.95)
	TOTAL EXPENDITURES	358,770.00	358,770.00	224,654.65	0.00	134,115.35	62.62	(23,110.00)
	NET OF REVENUES & EXPENDITURES	(23,950.00)	(23,950.00)	109,814.62	0.00	(133,764.62)	458.52	23,033.05
Fund 08 - AUDIT FUND								
	PROPERTY TAX REVENUE	20,280.00	20,280.00	19,642.65	0.00	637.35	96.86	0.00
	INTEREST INCOME	60.00	60.00	50.88	0.00	9.12	84.80	(5.11)
	TOTAL REVENUES	20,340.00	20,340.00	19,693.53	0.00	646.47	96.82	(5.11)
	CONTRACTUAL	20,000.00	20,000.00	19,500.00	0.00	500.00	97.50	0.00
	TOTAL EXPENDITURES	20,000.00	20,000.00	19,500.00	0.00	500.00	97.50	0.00
Fund 08 - AUDIT FUND:								
	TOTAL REVENUES	20,340.00	20,340.00	19,693.53	0.00	646.47	96.82	(5.11)
	TOTAL EXPENDITURES	20,000.00	20,000.00	19,500.00	0.00	500.00	97.50	0.00
	NET OF REVENUES & EXPENDITURES	340.00	340.00	193.53	0.00	146.47	56.92	(5.11)
Fund 09 - PAVING AND LIGHTING FUND								
	PROPERTY TAX REVENUE	78,420.00	78,420.00	77,349.21	0.00	1,070.79	98.63	0.00
	INTEREST INCOME	360.00	360.00	586.35	0.00	(226.35)	162.88	(42.71)
	TOTAL REVENUES	78,780.00	78,780.00	77,935.56	0.00	844.44	98.93	(42.71)
	ROUTINE/PERIODIC MAINTENANCE	78,000.00	78,000.00	62,197.34	2,000.00	13,802.66	82.30	0.00
	TOTAL EXPENDITURES	78,000.00	78,000.00	62,197.34	2,000.00	13,802.66	82.30	0.00
Fund 09 - PAVING AND LIGHTING FUND:								
	TOTAL REVENUES	78,780.00	78,780.00	77,935.56	0.00	844.44	98.93	(42.71)
	TOTAL EXPENDITURES	78,000.00	78,000.00	62,197.34	2,000.00	13,802.66	82.30	0.00
	NET OF REVENUES & EXPENDITURES	780.00	780.00	15,738.22	(2,000.00)	(12,958.22)	1,761.31	(42.71)
Fund 11 - ACTIVITY AND AFFILIATES FUND								
	CHARGE FOR SERVICE REVENUE	4,700.00	4,700.00	139.10	0.00	4,560.90	2.96	(4,774.51)
	INTEREST INCOME	80.00	80.00	103.54	0.00	(23.54)	129.43	(7.05)
	SPECIAL RECEIPTS	4,450.00	4,450.00	4,271.81	0.00	178.19	96.00	(2,798.67)
	TOTAL REVENUES	9,230.00	9,230.00	4,514.45	0.00	4,715.55	48.91	(7,580.23)
	COMMODITIES/SUPPLIES	9,150.00	9,150.00	10,740.33	0.00	(1,590.33)	117.38	(2,055.15)
	TOTAL EXPENDITURES	9,150.00	9,150.00	10,740.33	0.00	(1,590.33)	117.38	(2,055.15)

Fund 11 - ACTIVITY AND AFFILIATES FUND:

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**ATTACHMENT B**

GL NUMBER	DESCRIPTION	2016-17		YTD BALANCE 01/31/2017	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY DIFF
		ORIGINAL BUDGET	ORIGINAL BUDGET					01/31/2017
<b>Fund 11 - ACTIVITY AND AFFILIATES FUND</b>								
TOTAL REVENUES		9,230.00	9,230.00	4,514.45	0.00	4,715.55	48.91	(7,580.23)
TOTAL EXPENDITURES		9,150.00	9,150.00	10,740.33	0.00	(1,590.33)	117.38	(2,055.15)
NET OF REVENUES & EXPENDITURES		80.00	80.00	(6,225.88)	0.00	6,305.88	7,782.35	(5,525.08)
<b>Fund 12 - SPECIAL DONATIONS FUND</b>								
CHARGE FOR SERVICE REVENUE		2,100.00	2,100.00	3,007.00	0.00	(907.00)	143.19	(791.00)
CONTRIBUTIONS/SPONSORSHIPS		50,000.00	50,000.00	41,494.41	0.00	8,505.59	82.99	(9,514.62)
INTEREST INCOME		120.00	120.00	245.32	0.00	(125.32)	204.43	(11.49)
TOTAL REVENUES		52,220.00	52,220.00	44,746.73	0.00	7,473.27	85.69	(10,317.11)
CONTRACTUAL		52,100.00	52,100.00	47,437.00	0.00	4,663.00	91.05	(3,021.06)
TOTAL EXPENDITURES		52,100.00	52,100.00	47,437.00	0.00	4,663.00	91.05	(3,021.06)
Fund 12 - SPECIAL DONATIONS FUND:								
TOTAL REVENUES		52,220.00	52,220.00	44,746.73	0.00	7,473.27	85.69	(10,317.11)
TOTAL EXPENDITURES		52,100.00	52,100.00	47,437.00	0.00	4,663.00	91.05	(3,021.06)
NET OF REVENUES & EXPENDITURES		120.00	120.00	(2,690.27)	0.00	2,810.27	2,241.89	(7,296.05)
<b>Fund 14 - SOCIAL SECURITY FUND</b>								
PROPERTY TAX REVENUE		365,100.00	365,100.00	364,767.24	0.00	332.76	99.91	0.00
INTEREST INCOME		600.00	600.00	926.13	0.00	(326.13)	154.36	(64.35)
TOTAL REVENUES		365,700.00	365,700.00	365,693.37	0.00	6.63	100.00	(64.35)
FRINGE BENEFITS		374,610.00	374,610.00	288,357.30	0.00	86,252.70	76.98	(22,632.10)
TOTAL EXPENDITURES		374,610.00	374,610.00	288,357.30	0.00	86,252.70	76.98	(22,632.10)
Fund 14 - SOCIAL SECURITY FUND:								
TOTAL REVENUES		365,700.00	365,700.00	365,693.37	0.00	6.63	100.00	(64.35)
TOTAL EXPENDITURES		374,610.00	374,610.00	288,357.30	0.00	86,252.70	76.98	(22,632.10)
NET OF REVENUES & EXPENDITURES		(8,910.00)	(8,910.00)	77,336.07	0.00	(86,246.07)	867.97	22,567.75
<b>Fund 15 - SPECIAL RECREATION FUND</b>								
PROPERTY TAX REVENUE		832,960.00	832,960.00	830,607.36	0.00	2,352.64	99.72	0.00
CHARGE FOR SERVICE REVENUE		139,470.00	139,470.00	128,516.55	0.00	10,953.45	92.15	(10,794.50)
CONTRIBUTIONS/SPONSORSHIPS		900.00	900.00	0.00	0.00	900.00	0.00	0.00
INTEREST INCOME		5,800.00	5,800.00	7,410.60	0.00	(1,610.60)	127.77	(597.41)
SPECIAL RECEIPTS		300.00	300.00	350.00	0.00	(50.00)	116.67	(50.00)
TOTAL REVENUES		979,430.00	979,430.00	966,884.51	0.00	12,545.49	98.72	(11,441.91)
SALARIES AND WAGES		447,860.00	447,860.00	342,895.61	0.00	104,964.39	76.56	(20,162.61)
FRINGE BENEFITS		89,000.00	89,000.00	51,210.03	0.00	37,789.97	57.54	(2,313.20)
CONTRACTUAL		110,510.00	110,510.00	70,966.40	775.00	38,789.60	64.92	(5,889.50)
COMMODITIES/SUPPLIES		46,700.00	46,700.00	23,097.89	0.00	23,602.11	49.46	(2,639.60)
UTILITIES		6,320.00	6,320.00	4,698.44	0.00	1,621.56	74.34	(516.84)
INSURANCE		10,000.00	10,000.00	6,348.80	2,192.24	1,458.96	85.41	0.00
CAPITAL OUTLAY		764,570.00	764,570.00	312,157.45	8,242.50	444,170.05	41.91	0.00

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GL NUMBER	DESCRIPTION	2016-17		YTD BALANCE 01/31/2017	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY DIFF
		ORIGINAL BUDGET	ORIGINAL BUDGET					01/31/2017
<b>Fund 15 - SPECIAL RECREATION FUND</b>								
	TOTAL EXPENDITURES	1,474,960.00	1,474,960.00	811,374.62	11,209.74	652,375.64	55.77	(31,521.75)
<b>Fund 15 - SPECIAL RECREATION FUND:</b>								
	TOTAL REVENUES	979,430.00	979,430.00	966,884.51	0.00	12,545.49	98.72	(11,441.91)
	TOTAL EXPENDITURES	1,474,960.00	1,474,960.00	811,374.62	11,209.74	652,375.64	55.77	(31,521.75)
	NET OF REVENUES & EXPENDITURES	(495,530.00)	(495,530.00)	155,509.89	(11,209.74)	(639,830.15)	29.12	20,079.84
<b>Fund 16 - CAPITAL IMPROVEMENTS FUND</b>								
	PERSONAL PROPERTY REPLACEMENT TAXES	293,400.00	293,400.00	151,260.52	0.00	142,139.48	51.55	(38,014.17)
	INTEREST INCOME	3,500.00	3,500.00	5,342.73	0.00	(1,842.73)	152.65	(247.40)
	SPECIAL RECEIPTS	417,910.00	417,910.00	300,000.00	0.00	117,910.00	71.79	0.00
	TOTAL REVENUES	714,810.00	714,810.00	456,603.25	0.00	258,206.75	63.88	(38,261.57)
	CAPITAL OUTLAY	2,244,560.00	2,244,560.00	672,092.18	117,371.25	1,505,681.57	34.40	(33,926.80)
	TOTAL EXPENDITURES	2,244,560.00	2,244,560.00	672,092.18	117,371.25	1,505,681.57	34.40	(33,926.80)
<b>Fund 16 - CAPITAL IMPROVEMENTS FUND:</b>								
	TOTAL REVENUES	714,810.00	714,810.00	456,603.25	0.00	258,206.75	63.88	(38,261.57)
	TOTAL EXPENDITURES	2,244,560.00	2,244,560.00	672,092.18	117,371.25	1,505,681.57	34.40	(33,926.80)
	NET OF REVENUES & EXPENDITURES	(1,529,750.00)	(1,529,750.00)	(215,488.93)	(117,371.25)	(1,247,474.82)	21.06	(4,334.77)
<b>Fund 19 - POLICE PROTECTION</b>								
	PROPERTY TAX REVENUE	20,300.00	20,300.00	19,642.65	0.00	657.35	96.76	0.00
	INTEREST INCOME	150.00	150.00	198.60	0.00	(48.60)	132.40	(17.45)
	TOTAL REVENUES	20,450.00	20,450.00	19,841.25	0.00	608.75	97.02	(17.45)
	CONTRACTUAL	20,430.00	20,430.00	14,569.23	0.00	5,860.77	71.31	0.00
	TOTAL EXPENDITURES	20,430.00	20,430.00	14,569.23	0.00	5,860.77	71.31	0.00
<b>Fund 19 - POLICE PROTECTION:</b>								
	TOTAL REVENUES	20,450.00	20,450.00	19,841.25	0.00	608.75	97.02	(17.45)
	TOTAL EXPENDITURES	20,430.00	20,430.00	14,569.23	0.00	5,860.77	71.31	0.00
	NET OF REVENUES & EXPENDITURES	20.00	20.00	5,272.02	0.00	(5,252.02)	16,360.10	(17.45)
<b>Fund 21 - BOND AMORTIZATION FUND</b>								
	PROPERTY TAX REVENUE	1,100,000.00	1,100,000.00	1,101,256.35	0.00	(1,256.35)	100.11	0.00
	INTEREST INCOME	500.00	500.00	1,177.70	0.00	(677.70)	235.54	(0.12)
	TOTAL REVENUES	1,100,500.00	1,100,500.00	1,102,434.05	0.00	(1,934.05)	100.18	(0.12)
	TRANSFERS TO OTHER FUNDS	1,100,500.00	1,100,500.00	1,100,567.44	0.00	(67.44)	100.01	0.00
	TOTAL EXPENDITURES	1,100,500.00	1,100,500.00	1,100,567.44	0.00	(67.44)	100.01	0.00

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT  
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**ATTACHMENT B**

GL NUMBER	DESCRIPTION	2016-17		YTD BALANCE 01/31/2017	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY DIFF
		ORIGINAL BUDGET	ORIGINAL BUDGET					01/31/2017
Fund 21 - BOND AMORTIZATION FUND								
Fund 21 - BOND AMORTIZATION FUND:								
TOTAL REVENUES		1,100,500.00	1,100,500.00	1,102,434.05	0.00	(1,934.05)	100.18	(0.12)
TOTAL EXPENDITURES		1,100,500.00	1,100,500.00	1,100,567.44	0.00	(67.44)	100.01	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	1,866.61	0.00	(1,866.61)	100.00	(0.12)
<b>Fund 22 - BOND PROCEEDS FUND</b>								
INTEREST INCOME		800.00	800.00	1,831.03	0.00	(1,031.03)	228.88	(85.30)
TRANSFERS FROM OTHER FUNDS		1,100,500.00	1,100,500.00	1,100,567.44	0.00	(67.44)	100.01	0.00
TOTAL REVENUES		1,101,300.00	1,101,300.00	1,102,398.47	0.00	(1,098.47)	100.10	(85.30)
CONTRACTUAL		3,660.00	3,660.00	3,428.00	0.00	232.00	93.66	(600.00)
CAPITAL OUTLAY		560,000.00	560,000.00	137,089.15	86,121.25	336,789.60	39.86	0.00
DEBT SERVICE PRINCIPAL		410,000.00	410,000.00	410,000.00	0.00	0.00	100.00	0.00
DEBT SERVICE INTEREST/FEES		126,030.00	126,030.00	121,861.20	0.00	4,168.80	96.69	0.00
TOTAL EXPENDITURES		1,099,690.00	1,099,690.00	672,378.35	86,121.25	341,190.40	68.97	(600.00)
Fund 22 - BOND PROCEEDS FUND:								
TOTAL REVENUES		1,101,300.00	1,101,300.00	1,102,398.47	0.00	(1,098.47)	100.10	(85.30)
TOTAL EXPENDITURES		1,099,690.00	1,099,690.00	672,378.35	86,121.25	341,190.40	68.97	(600.00)
NET OF REVENUES & EXPENDITURES		1,610.00	1,610.00	430,020.12	(86,121.25)	(342,288.87)	136.18	514.70
<b>Fund 24 - LAND ACQUISITION FUND</b>								
INTEREST INCOME		1,300.00	1,300.00	1,764.68	0.00	(464.68)	135.74	(128.19)
TRANSFERS FROM OTHER FUNDS		100,000.00	100,000.00	100,000.00	0.00	0.00	100.00	0.00
TOTAL REVENUES		101,300.00	101,300.00	101,764.68	0.00	(464.68)	100.46	(128.19)
Fund 24 - LAND ACQUISITION FUND:								
TOTAL REVENUES		101,300.00	101,300.00	101,764.68	0.00	(464.68)	100.46	(128.19)
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		101,300.00	101,300.00	101,764.68	0.00	(464.68)	100.46	(128.19)
<b>Fund 25 - PARK DEVELOPMENT FUND</b>								
INTEREST INCOME		2,700.00	2,700.00	2,540.25	0.00	159.75	94.08	0.00
TOTAL REVENUES		2,700.00	2,700.00	2,540.25	0.00	159.75	94.08	0.00
Fund 25 - PARK DEVELOPMENT FUND:								
TOTAL REVENUES		2,700.00	2,700.00	2,540.25	0.00	159.75	94.08	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		2,700.00	2,700.00	2,540.25	0.00	159.75	94.08	0.00
<b>Fund 26 - TRAILS AND PATHWAYS FUND</b>								
INTEREST INCOME		380.00	380.00	352.78	0.00	27.22	92.84	0.00
TOTAL REVENUES		380.00	380.00	352.78	0.00	27.22	92.84	0.00
Fund 26 - TRAILS AND PATHWAYS FUND:								
TOTAL REVENUES		380.00	380.00	352.78	0.00	27.22	92.84	0.00

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REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT  
 PERIOD ENDING 01/31/2017  
 % Fiscal Year Completed: 75.62

**ATTACHMENT B**

GL NUMBER	DESCRIPTION	2016-17		YTD BALANCE 01/31/2017	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY DIFF
		ORIGINAL BUDGET	ORIGINAL BUDGET					01/31/2017
Fund 26 - TRAILS AND PATHWAYS FUND								
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	NET OF REVENUES & EXPENDITURES	380.00	380.00	352.78	0.00	27.22	92.84	0.00
	TOTAL REVENUES - ALL FUNDS	17,295,070.00	17,295,070.00	16,510,072.75	0.00	784,997.25	95.46	(277,964.89)
	TOTAL EXPENDITURES - ALL FUNDS	17,167,520.00	17,167,520.00	11,034,666.37	446,693.77	5,775,271.18	66.53	(678,007.85)
	NET OF REVENUES & EXPENDITURES	127,550.00	127,550.00	5,475,406.38	(446,693.77)	(4,990,273.93)	3,082.43	400,042.96

FUND/DEPARTMENT DESCRIPTION	2016-17 ORIGINAL BUDGET NET SURPLUS (DEFICIT)	YTD Balance Plus Encumbered YTD Net Surplus (Deficit) 01/31/2017	UNENCUMBERED NET SURPLUS (DEFICIT) BALANCE
<b>Fund 01 - GENERAL</b>			
Net - Dept 01-001-ADMINISTRATION	3,787,330.00	4,256,282.32 ●	468,952.32
Net - Dept 10-006-PUBLIC AFFAIRS - VOLUNTEERS	(9,830.00)	(3,015.10) ●	6,814.90
Net - Dept 10-069-PUBLIC AFFAIRS - MARKETING	(149,230.00)	(99,872.05) ●	49,357.95
Net - Dept 20-001-OPERATIONS - ADMINISTRATION	(395,490.00)	(271,645.76) ●	123,844.24
Net - Dept 20-070-OPERATIONS - SAFETY	(23,640.00)	(9,860.70) ●	13,779.30
Net - Dept 20-071-OPERATIONS - LANDSCAPE MAINTENANCE	(747,660.00)	(455,114.86) ●	292,545.14
Net - Dept 20-072-OPERATIONS - FACILITIES & EQUIPMENT	(426,480.00)	(300,489.89) ●	125,990.11
Net - Dept 20-073-OPERATIONS - PARK MAINTENANCE	(223,660.00)	(122,003.34) ●	101,656.66
Net - Dept 20-074-OPERATIONS - FLOWER ISLANDS	(84,010.00)	(15,524.43) ●	68,485.57
Net - Dept 20-075-OPERATIONS - PARK FLOWERS	(309,150.00)	(224,842.92) ●	84,307.08
Net - Dept 20-079-OPERATIONS - SPECIAL PROJECTS	(258,310.00)	(114,722.05) ●	143,587.95
Net - Dept 20-080-OPERATIONS - NATURAL AREAS	(106,940.00)	(69,574.79) ●	37,365.21
Net - Dept 20-300-OPERATIONS - PLANNING & DEVELOPMENT	(375,610.00)	(263,352.31) ●	112,257.69
Net - Dept 30-077-FACILITIES - SKATE PARK	(2,510.00)	(1,005.83) ●	1,504.17
Net - Dept 30-098-FACILITIES - DOUGLASS BRANCH LIBRARY	(8,670.00)	(7,569.02) ●	1,100.98
Net - Dept 60-096-OTHER PROGRAMS - EDDIE ALBERT GARDENS	200.00	2,654.08 ●	2,454.08
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>666,340.00</b>	<b>2,300,343.35 ●</b>	<b>1,634,003.35</b>



FUND/DEPARTMENT DESCRIPTION	2016-17 ORIGINAL BUDGET NET SURPLUS (DEFICIT)	YTD Balance Plus Encumbered YTD Net Surplus (Deficit) 01/31/2017	UNENCUMBERED NET SURPLUS (DEFICIT) BALANCE
<b>Fund 02 - RECREATION</b>			
Net - Dept 01-001-ADMINISTRATION	1,597,430.00	1,724,223.07 ●	126,793.07
Net - Dept 30-020-FACILITIES - DOUGLASS ANNEX	(23,230.00)	(12,970.20) ●	10,259.80
Net - Dept 30-021-FACILITIES - HAYS CENTER	(12,890.00)	(295.94) ●	12,594.06
Net - Dept 30-030-FACILITIES - SPRINGER CULTURAL CENTER	0.00	9.00 ●	9.00
Net - Dept 30-076-FACILITIES - BALL FIELDS	(299,921.00)	(202,278.65) ●	97,642.35
Net - Dept 30-092-FACILITIES - DOUGLASS COMMUNITY CENTER	(177,720.00)	(126,009.75) ●	51,710.25
Net - Dept 30-093-FACILITIES - BICENTENNIAL CENTER	16,500.00	10,005.28 ◆	(6,494.72)
Net - Dept 30-094-FACILITIES - KAUFMAN LAKE	(9,280.00)	(2,285.05) ●	6,994.95
Net - Dept 30-097-FACILITIES - BMC/PAVILION RENTAL	9,000.00	4,067.50 ◆	(4,932.50)
Net - Dept 30-155-FACILITIES - DOG PARK	4,360.00	(2,018.35) ◆	(6,378.35)
Net - Dept 30-160-FACILITIES - LEONARD RECREATION CENTER	(161,930.00)	(94,839.31) ●	67,090.69
Net - Dept 40-025-SPORTS PROGRAMS - DODDS TENNIS CENTER	6,250.00	22,096.37 ●	15,846.37
Net - Dept 40-041-SPORTS PROGRAMS - YOUTH BASEBALL ZAHND	0.00	0.00 ●	0.00
Net - Dept 40-065-SPORTS PROGRAMS - FITNESS EVENTS	3,180.00	(791.26) ◆	(3,971.26)
Net - Dept 40-081-SPORTS PROGRAMS - ADULT BASKETBALL	(1,120.00)	(3,197.71) ◆	(2,077.71)
Net - Dept 40-082-SPORTS PROGRAMS - ADULT SOFTBALL	20,870.00	25,229.57 ●	4,359.57
Net - Dept 40-083-SPORTS PROGRAMS - ADULT VOLLEYBALL	(450.00)	7,455.98 ●	7,905.98
Net - Dept 40-085-SPORTS PROGRAMS - YOUTH BASKETBALL	(1,190.00)	17,980.89 ●	19,170.89
Net - Dept 40-086-SPORTS PROGRAMS - YOUTH SOFTBALL	(3,430.00)	(1,498.12) ●	1,931.88
Net - Dept 40-088-SPORTS PROGRAMS - YOUTH SOCCER	(730.00)	541.18 ●	1,271.18
Net - Dept 40-150-SPORTS PROGRAMS - GROUP FITNESS PROGRAMS	6,730.00	10,377.17 ●	3,647.17
Net - Dept 40-193-SPORTS PROGRAMS - DEVELOPMENTAL SOCCER	0.00	0.00 ●	0.00
Net - Dept 40-195-SPORTS PROGRAMS-MOTOR SKILLS DEVELOPMENT	2,500.00	8,103.95 ●	5,603.95
Net - Dept 40-196-SPORTS PROGRAMS - SPORTS CAMPS	2,300.00	2,164.01 ▲	(135.99)
Net - Dept 40-197-SPORTS PROGRAMS - DODDS SOCCER RENTALS	8,310.00	4,942.07 ◆	(3,367.93)
Net - Dept 40-198-SPORTS PROGRAMS - BALL FIELD RENTAL	7,570.00	25,414.15 ●	17,844.15
Net - Dept 40-199-SPORTS PROGRAMS - NON TRADITIONAL SPORTS	0.00	0.00 ●	0.00
Net - Dept 40-200-SPORTS PROGRAMS - YOUTH VOLLEYBALL	(2,270.00)	484.72 ●	2,754.72
Net - Dept 40-202-SPORTS PROGRAMS - ADULT SOCCER	2,020.00	(1,135.06) ◆	(3,155.06)
Net - Dept 40-203-SPORTS PROGRAMS-DOUGLASS YOUTH	5,970.00	11,909.02 ●	5,939.02
Net - Dept 40-204-SPORTS PROGRAMS-DOUGLASS ADULT	220.00	(240.11) ▲	(460.11)

FUND/DEPARTMENT DESCRIPTION	2016-17 ORIGINAL BUDGET NET SURPLUS (DEFICIT)	YTD Balance Plus Encumbered YTD Net Surplus (Deficit) 01/31/2017	UNENCUMBERED NET SURPLUS (DEFICIT) BALANCE
Net - Dept 40-205-SPORTS PROGRAMS - TOURNAMENTS	2,520.00	0.00 <span style="color: red;">◆</span>	(2,520.00)
Net - Dept 50-004-AFTERSCHOOL/DAYCAMP-DOUGLASS AFTERSCHOOL	(10,890.00)	(8,555.42) <span style="color: green;">●</span>	2,334.58
Net - Dept 50-005-AFTERSCHOOL/DAYCAMP-GIRLS EXPLORE	7,903.00	8,435.24 <span style="color: green;">●</span>	532.24
Net - Dept 50-006-AFTERSCHOOL/DAYCAMP-DOUGLASS SCHOOL OUT	9,280.00	3,226.61 <span style="color: red;">◆</span>	(6,053.39)
Net - Dept 50-009-AFTERSCHOOL/DAYCAMP - TEEN CAMP	(3,180.00)	(5,816.03) <span style="color: red;">◆</span>	(2,636.03)
Net - Dept 50-011-AFTERSCHOOL/DAYCAMP-BUSYBEES/SWINGSETTER	43,830.00	37,065.18 <span style="color: red;">◆</span>	(6,764.82)
Net - Dept 50-012-AFTERSCHOOL/DAYCAMP-LEONHARD DAY CAMP	(4,320.00)	18,489.75 <span style="color: green;">●</span>	22,809.75
Net - Dept 50-013-AFTERSCHOOL/DAYCAMP-DOUGLASS DAY CAMP	(16,800.00)	(18,382.96) <span style="color: red;">◆</span>	(1,582.96)
Net - Dept 50-016-AFTERSCHOOL/DAYCAMP-COMMUNITY MATTERS GR	3,230.00	0.00 <span style="color: red;">◆</span>	(3,230.00)
Net - Dept 50-017-AFTERSCHOOL/DAYCAMP-LEONHARD AFTERSCHOOL	11,250.00	24,429.23 <span style="color: green;">●</span>	13,179.23
Net - Dept 50-144-AFTERSCHOOL/DAYCAMP-PRESCHOOL CLASS	3,770.00	3,892.68 <span style="color: green;">●</span>	122.68
Net - Dept 60-026-OTHER PROGRAMS - SHOLEM SWIM TEAM	(1,870.00)	(4,096.32) <span style="color: red;">◆</span>	(2,226.32)
Net - Dept 60-130-OTHER PROGRAMS - DOUGLASS SENIORS	(53,520.00)	(26,979.44) <span style="color: green;">●</span>	26,540.56
Net - Dept 60-131-OTHER PROGRAMS - HAYS SENIORS	(9,160.00)	(7,029.50) <span style="color: green;">●</span>	2,130.50
Net - Dept 60-241-OTHER PROGRAMS - SCHOOLS DAY OUT	680.00	(407.13) <span style="color: red;">◆</span>	(1,087.13)
Net - Dept 65-123-TEEN - TEENS IN ACTION	(1,850.00)	(1,566.82) <span style="color: green;">●</span>	283.18
Net - Dept 68-092-SPECIAL EVENTS-DOUGLASS COMMUNITY CENTER	(13,440.00)	(7,147.14) <span style="color: green;">●</span>	6,292.86
Net - Dept 69-024-CONCESSIONS - SHOLEM AQUATIC CENTER	12,330.00	27,554.11 <span style="color: green;">●</span>	15,224.11
Net - Dept 69-041-CONCESSIONS - YOUTH BASEBALL/ZAHND PARK	(2,800.00)	(2,746.95) <span style="color: green;">●</span>	53.05
Net - Dept 69-080-CONCESSIONS - DODDS PARK	5,660.00	6,509.32 <span style="color: green;">●</span>	849.32
Net - Dept 69-088-CONCESSIONS - DODDS SOCCER COMPLEX	1,980.00	(4,260.75) <span style="color: red;">◆</span>	(6,240.75)
Net - Dept 70-022-POOLS AND AQUATICS - SHOLEM POOL	(217,770.00)	(113,495.53) <span style="color: green;">●</span>	104,274.47
NET OF REVENUES & EXPENDITURES	765,882.00	1,356,562.55 <span style="color: green;">●</span>	590,680.55

FUND/DEPARTMENT DESCRIPTION	2016-17 ORIGINAL BUDGET NET SURPLUS (DEFICIT)	YTD Balance Plus Encumbered YTD Net Surplus (Deficit) 01/31/2017	UNENCUMBERED NET SURPLUS (DEFICIT) BALANCE
<b>Fund 03 - MUSEUM</b>			
Net - Dept 01-001-ADMINISTRATION	1,129,380.00	1,207,765.38 ●	78,385.38
Net - Dept 15-014-CULTURAL ARTS - BACH'S LUNCH	(3,410.00)	(2,419.27) ●	990.73
Net - Dept 15-015-CULTURAL ARTS - YOUTH THEATRE	(26,610.00)	27,979.98 ●	54,589.98
Net - Dept 15-031-CULTURAL ARTS - TASTE OF CU	(23,600.00)	(40,821.39) ◆	(17,221.39)
Net - Dept 15-032-CULTURAL ARTS - SUMMER CONCERTS	(8,020.00)	(9,417.91) ◆	(1,397.91)
Net - Dept 15-036-CULTURAL ARTS - ART EXHIBITION SERIES	(6,750.00)	(282.51) ●	6,467.49
Net - Dept 15-038-CULTURAL ARTS - BALLET PROGRAMS	31,100.00	8,437.76 ◆	(22,662.24)
Net - Dept 15-067-CULTURAL ARTS-FLANNEL FEST (FEST ARTS)	(6,580.00)	(8,456.08) ◆	(1,876.08)
Net - Dept 15-068-CULTURAL ARTS - SPECIAL EVENTS	(58,680.00)	(29,967.75) ●	28,712.25
Net - Dept 15-078-CULTURAL ARTS - VIRGINIA THEATRE RENTALS	240,600.00	104,126.22 ◆	(136,473.78)
Net - Dept 15-140-CULTURAL ARTS - IRISH DANCE	2,930.00	5,618.15 ●	2,688.15
Net - Dept 15-141-CULTURAL ARTS - DANCE PERFORMANCE	3,280.00	(2,679.67) ◆	(5,959.67)
Net - Dept 15-143-CULTURAL ARTS - CULTURAL ARTS PROGRAM	(8,720.00)	1,811.47 ●	10,531.47
Net - Dept 15-146-CULTURAL ARTS-OTHER DANCE PROGRAMS	4,730.00	10,068.38 ●	5,338.38
Net - Dept 15-170-CULTURAL ARTS - CU DAYS	(17,080.00)	(11,968.12) ●	5,111.88
Net - Dept 15-171-CULTURAL ARTS - HARVEST FESTIVAL	0.00	0.00 ●	0.00
Net - Dept 15-172-CULTURAL ARTS - DADDY DAUGHTER DANCE	1,730.00	3,053.56 ●	1,323.56
Net - Dept 15-173-CULTURAL ARTS - EGG HUNTS	(3,790.00)	(1,447.74) ●	2,342.26
Net - Dept 15-174-CULTURAL ARTS - HALLOWEEN FUNFEST	(4,830.00)	(3,975.04) ●	854.96
Net - Dept 15-177-CULTURAL ARTS - STREETFEST (MUSIC FEST)	(7,520.00)	(99.89) ●	7,420.11
Net - Dept 30-019-FACILITIES - POTTERY/CLAY STUDIO	(8,210.00)	2,865.29 ●	11,075.29
Net - Dept 30-030-FACILITIES - SPRINGER CULTURAL CENTER	(198,260.00)	(140,205.57) ●	58,054.43
Net - Dept 30-078-FACILITIES - VIRGINIA THEATRE	(381,560.00)	(246,709.06) ●	134,850.94
Net - Dept 30-095-FACILITIES - PRAIRIE FARM	(84,242.00)	(66,833.41) ●	17,408.59
Net - Dept 50-033-AFTERSCHOOL/DAYCAMP-ART SMART KIDS	12,760.00	6,657.52 ◆	(6,102.48)
Net - Dept 50-034-AFTERSCHOOL/DAYCAMP-CREATIVE KIDS	13,450.00	15,856.80 ●	2,406.80
Net - Dept 60-078-VT - VIRGINIA THEATRE FILMS	(5,230.00)	(6,204.03) ▲	(974.03)
Net - Dept 60-099-OTHER PROGRAMS - SHOWMOBILE	6,100.00	(78.01) ◆	(6,178.01)
Net - Dept 68-078-VT - HOUSE EVENTS	13,420.00	(6,179.34) ◆	(19,599.34)
Net - Dept 69-078-CONCESSIONS - VIRGINIA THEATRE	38,930.00	27,388.83 ◆	(11,541.17)
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>645,318.00</b>	<b>843,884.55 ●</b>	<b>198,566.55</b>

FUND/DEPARTMENT DESCRIPTION	2016-17 ORIGINAL BUDGET NET SURPLUS (DEFICIT)	YTD Balance Plus Encumbered YTD Net Surplus (Deficit) 01/31/2017	UNENCUMBERED NET SURPLUS (DEFICIT) BALANCE
<b>Fund 15 - SPECIAL RECREATION FUND</b>			
Net - Dept 01-001-ADMINISTRATION	0.00	47.36 ●	47.36
Net - Dept 25-001-CUSR - ADMINISTRATION	(339,480.00)	236,910.85 ●	576,390.85
Net - Dept 25-006-CUSR - VOLUNTEERS	(1,320.00)	(590.00) ●	730.00
Net - Dept 25-050-CUSR - DAYS OUT PROGRAMS	(1,290.00)	(2,805.30) ◆	(1,515.30)
Net - Dept 25-051-CUSR - TEEN/CAMP SPIRIT	(42,590.00)	(39,751.45) ●	2,838.55
Net - Dept 25-052-CUSR - TRANSPORTATION	(14,130.00)	(1,037.49) ●	13,092.51
Net - Dept 25-054-CUSR - YOUTH/TEEN PROGRAMS	190.00	2,763.95 ●	2,573.95
Net - Dept 25-055-CUSR - CHOICES	(2,700.00)	0.00 ●	2,700.00
Net - Dept 25-056-CUSR - SPECIAL EVENTS	2,740.00	(842.92) ◆	(3,582.92)
Net - Dept 25-058-CUSR - DANCE	2,570.00	4,499.69 ●	1,929.69
Net - Dept 25-059-CUSR - ADULT PROGRAMS	(1,000.00)	(6,307.45) ◆	(5,307.45)
Net - Dept 25-060-CUSR - AFTERSCHOOL PROGRAM	(16,400.00)	(7,907.54) ●	8,492.46
Net - Dept 25-061-CUSR - OVERNIGHT TRIPS	(3,700.00)	2,320.25 ●	6,020.25
Net - Dept 25-062-CUSR - SPECIAL OLYMPICS	(19,260.00)	(3,692.81) ●	15,567.19
Net - Dept 25-063-CUSR - SPORTS & FITNESS	(880.00)	4,647.41 ●	5,527.41
Net - Dept 25-064-CUSR - FOR KIDS ONLY CAMP	(46,750.00)	(35,629.26) ●	11,120.74
Net - Dept 25-091-CUSR - SPALDING RECREATION CENTER	(11,530.00)	(8,325.14) ●	3,204.86
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(495,530.00)</b>	<b>144,300.15 ●</b>	<b>639,830.15</b>

CHAMPAIGN PARK DISTRICT  
 Stats for the Nine Months Ended January 31, 2017

**Attachment D**

	<u>BALANCE</u> AS OF <u>1/31/2017</u>
BEG. FUND BALANCE - ALL FUNDS (Audited)	14,055,787
Net of Revenues and Expenditures for Nine Months Ended January 31	<u>5,028,713</u>
END FUND BALANCE - ALL FUNDS as of 1/31/17	<u><u>19,084,500</u></u>

	Total Fund Balance	Cumulative Excess @ 1/31/17	Payroll & Other Legal Restrictions	Capital Project /ADA Restricted	120-day Reserves	Non- Spendable
No Required Reserve Level	3,393,461		3,143,461			250,000
Capital Funds - No Required Reserve Level	3,378,438			3,378,438		
120-day Reserve Level (Gen, Rec, Mus)	3,298,050				3,298,050	
Excess Reserves @ 01/31/17 (Gen, Rec, Mus)	9,014,551	8,714,551		300,000		
	<u>19,084,500</u>	<u>8,714,551</u>	<u>3,143,461</u>	<u>3,678,438</u>	<u>3,298,050</u>	<u>250,000</u>