



**CHAMPAIGN
PARK DISTRICT**

**AGENDA
REGULAR BOARD MEETING
BRESNAN MEETING CENTER
706 KENWOOD ROAD, CHAMPAIGN, ILLINOIS 61821
Wednesday, January 9, 2019
7:00 P.M.**

A. CALL TO ORDER

B. COMMENTS FROM THE PUBLIC: *Comments must be limited to not more than three (3) minutes.*

C. COMMUNICATIONS

D. TREASURER'S REPORT

1. Acceptance of the Treasurer's Report for the Month of December 2018

E. EXECUTIVE DIRECTOR'S REPORT

1. Project Updates
2. General Announcements

F. COMMITTEE REPORT

1. Champaign Parks Foundation

G. REPORT OF OFFICERS

1. Attorney's Report
2. President's Report

H. CONSENT AGENDA

All items appearing below are considered routine by the Board and shall be enacted by one motion. If discussion is desired, that item shall be removed and discussed separately.

1. Approval of Minutes of the Joint CPD/UPD Board Meeting, December 6, 2018
2. Approval of Minutes of the Regular Board Meeting, December 12, 2018

I. NEW BUSINESS

1. Approval of Disbursements as of December 12, 2018
Staff recommends approval of disbursements for the period beginning December 12, 2018 and ending January 8, 2019. **(Roll Call Vote)**
2. Approval of Bid Process and Selection of Electric Provider
Staff recommends approval authorizing the Executive Director to accept or reject the bids received at a date in the future and enter into an agreement for the purchase of electricity with the lowest responsible bidder.

3. Approval of Bids for 2019 Bedding Plants

Staff recommends accepting the bids and authorizing the Executive Director to execute contracts to purchase 2019 bedding plants for each order to the respective lowest responsible bidders as follows: Park Program Order with 2,293 flats to Ropp's Flower Factory for a total of \$49,289.50 and Flower Island Order with 2,195 flats to Connie's Country Greenhouse for a total of \$43,330.00. The total cost of the two recommended orders for 2019 will be \$92,619.50 and funds will be allocated in the FY19-20 operating budget.

4. Approval of Health Insurance Rates for 2019/2020

Staff recommends approval of the health insurance rates for 2019/2020 pending approval by the Champaign City Council.

5. Approval of an Agreement between Parkland College and the Park District

Staff recommends the Board approve a three (3) year agreement with Parkland College for a provision of refuge during evacuation of the Parkland College property, with an effective date of January 1, 2019.

J. OLD BUSINESS

K. DISCUSSION ITEMS

1. Champaign Parks Foundation 2nd Quarter Financial Update
2. Champaign Park District 2nd Quarter Financial Update

L. COMMENTS FROM COMMISSIONERS

M. ADJOURN

**URBANA PARK DISTRICT BOARD OF COMMISSIONERS
 CHAMPAIGN PARK DISTRICT BOARD OF COMMISSIONERS
 MINUTES – CHAMPAIGN-URBANA SPECIAL RECREATION JOINT BOARD MEETING
 THURSDAY, DECEMBER 6, 2018
 5:30 PM
 HAYS RECREATION CENTER
 1311 W. CHURCH
 CHAMPAIGN, IL 61821**

The Champaign-Urbana Special Recreation (CUSR) Joint Board Meeting of the Urbana Park District Board of Commissioners and Champaign Park District Board of Commissioners was held Thursday, December 6, 2018 at the Hays Recreation Center, 1311 W. Church, Champaign, IL at 5:30 pm. The notice and agenda of the meeting were posted at the park districts administrative offices and at the location of the meeting. Copies of the notice and agenda were received by each commissioner of the districts and by local newspapers, radio, and television stations at least forty-eight hours before the meeting in compliance with the Open Meetings Act of the State of Illinois. A copy of the notice and agenda is attached to the minutes.

UPD COMMISSIONERS	PRESENT	ABSENT
President Michael Walker		X
Vice-President Nancy Delcomyn	X	
Commissioner Cunningham	X	
Commissioner Roger Digges	X	
Commissioner Meredith Blumthal	X	

CPD COMMIS IONERS	PRESENT	ABSENT
President Craig Hays	X	
Vice-President Tim McMahon		X
Commissioner Jane Solon	X	
Commissioner Barbara Kuhl		X
Commissioner Kevin Miller	X	

Also present were:

- Tim Bartlett, Executive Director, UPD;
- Corky Emberson, Recreation Superintendent, UPD;
- Joe DeLuca, Executive Director, CPD;
- Jameel Jones, Director of Recreation, CPD;
- Christina Mott, Youth & Teen Coordinator, CUSR;
- Grace Rolnicki, Inclusion Coordinator, CUSR;
- Rachel Voss, Hays Center Receptionist, CUSR;
- Kyle Shartzter, Athletics & Volunteer Coordinator, CUSR; and
- Allison Jones served as Recorder. UPD.

A. CALL TO ORDER

Commissioner Delcomyn and President Hays called the meeting to order at 5:30 PM.

B. INTRODUCTIONS

1. Introduction of CUSR staff
2. Introduction of Board Members

Staff and Board Members introduced themselves.

C. PUBLIC COMMENTS

There were no comments from members of the public.

D. PRESENTATIONS

1. CUSR Year-end Review

Jameel Jones noted that this was a year of transition for CUSR, with multiple staff changes. He noted the changes haven't affected CUSR's level of service or passion for participants and accomplishing goals, and that the year included growing participation numbers and new programs.

CUSR staff Christina Mott, Grace Rolnicki, Rachel Voss, and Kyle Shartzter reviewed program and participation details for 2018, including strategic plan highlights for 2018 and goals for 2019, new fundraisers, community partnerships, inclusion services, youth and teen programs, Mustang Athletics, and adult programming and special events. Staff also reviewed participation numbers, new programs and special event analysis, information on transportation services, scholarship information, and awards received. Staff also showed several videos of CUSR activities, including the adult theater program and the Cupcake Run promotion. The Board Members made positive comments about the programming and noted their full support for CUSR activities. Jameel Jones noted that the Spring CUSR Banquet now covers sports and annual awards, and all are invited to attend.

E. NEW BUSINESS

1. Approval of setting December 5, 2019 at 5:30 PM as the date and time for the next Joint Champaign & Urbana Park Districts Board Meeting.

COMMISSIONER SOLON MADE A MOTION WITH A SECOND BY COMMISSIONER BLUMTHAL TO APPROVE THE JOINT BOARD MEETING DATE FOR 2019. ALL SAID "AYE", MOTION CARRIED UNANIMOUSLY.

F. COMMENTS FROM COMMISSIONERS

Board members thanked CUSR staff for their excellent work and encouraged staff to come to the Boards with any needs they have.

G. ADJOURN

COMMISSIONER SOLON MADE A MOTION WITH A SECOND BY COMMISSIONER DIGGES TO ADJOURN THE MEETING. ALL SAID "AYE", MOTION CARRIED UNANIMOUSLY.

The meeting adjourned at 6:11 PM.

URBANA PARK DISTRICT

Michael W. Walker, President
Urbana Park District

Tim Bartlett, Secretary
Urbana Park District

Date Approved: _____

CHAMPAIGN PARK DISTRICT

Craig Hays,
Champaign Park District

Cindy Harvey, Secretary
Champaign Park District

Date Approved: _____



REPORT TO PARK BOARD

FROM: Joe DeLuce, Executive Director

DATE: January 2, 2019

SUBJECT: Authorize Bid Process and Selection of Electric Provider

Background

The Park District has been part of an energy co-operative since April 2007 with the consulting firm CQI Associates who has worked on our behalf to obtain the best rates. The current electric contract with MidAmerican Energy Services, LLC is set to expire December 31, 2019. CQI Associates is beginning the bid preparation process early to provide enough time if necessary to re-bid later in the spring in the event the rates are not the best. Brian McLemore from CQI is preparing information and once given the okay to proceed will put out the bid. Due to the nature of the process, the rate must be accepted at that time, and a contract entered into.

The Park District's current electric rate per kWh is \$0.05361 under the existing contract. The current rate is set to default to Ameren's rate if no action is taken which is approximately \$0.0728/kWh.

Prior Board Action

March 14, 2007, the Board authorized the Executive Director to enter into a contract for the purchase of electricity.

March 8, 2017, the Board authorized the Executive Director to accept the lowest electricity rate from bids received and enter into a contract to be ratified at the April meeting.

April 12, 2017, the Board ratified a contract with Mid-American Energy for electric rates commencing June 2017 and ending June 2019.

June 14, 2017, the Board ratified the contract originally approved April 12, 2017 to extend the contract through December 2019.

Budget Impact

Expectation is to lower the price per kWh depending on the actual bid results in the market.

Recommended Action

Staff recommends the Board authorize the Executive Director to accept or reject the bids received at a date in the future and enter into an agreement with the lowest responsible bidder.

Prepared by:

Reviewed by:

Andrea N. Wallace, CPA
Director of Finance

Joe DeLuce, CPRP
Executive Director



REPORT TO PARK BOARD

FROM: Joe DeLuce, Executive Director

DATE: January 2, 2019

SUBJECT: Consideration of Bids for Bedding Plant Orders for 2019

Background

The bids are for two orders to supply 2,293 flats of bedding plants for the Park Flower Program and 2,195 flats for the Flower Island Program.

Listed below is a comparison of the Flower Orders total costs and numbers from previous years:

YEAR	NUMBER OF FLATS	COSTS	AVG COST/FLAT
2016	5,693	\$96,018.25	\$16.87
2017	5,245	\$94,575.00	\$18.03
2018	4,795	\$93,655.40	\$19.53
2019	4,488	\$92,619.50	\$20.64

The above chart reveals staff's continued effort toward ordering fewer flats. This is a direct result of our focused attempts at reducing the size of many of the Park District's larger annual beds and, the materials and labor costs that are associated with them. Staff have done so without adversely affecting the visual performance of these beds.

The last column shows the average flat cost of the varieties of different flower cultivars that are typically order. Seeded varieties are less expensive than vegetatively propagated varieties. Seeded varieties typically have a shorter functional season and are far less dependable in the field. Staff have always attempted to strike a reasonable cost-effective balance between seeded and vegetative material. The average cost per flat of annual flowers went up 5.7 % this year.

Prior Board Action

None

Bid Results

Two (2) bids were received for the bedding plant orders for 2019. The bids were opened on January 2, 2019, and read aloud. The bid results are tabulated below.

Bidder List	PARK FLOWER ORDER	FLOWER ISLAND ORDER
# OF BEDDING PLANT FLATS	2293	2195
Ropp's Flower Factory, Gibson City, IL	\$49,289.50	\$50,181.00
Connie's Country Greenhouse, Latham, IL	\$42,501.75	\$43,330.00

Budget Impact

Based on the recommended bids, the total cost of the two bedding plant orders for 2018 will be \$92,619.50. Funds will be allocated in the FY19-20 operating budget.

Recommended Action

Staff recommends awarding the contract for each order to the respective low bidders as follows:
Park Program Order with 2,293 flats – Ropp’s Flower Factory for a total of \$49,289.50 and
Flower Island Order with 2,195 flats – Connie’s Country Greenhouse for a total of \$43,330.00.

Prepared by:

Reviewed by:

Randy Hauser
Horticulture and Natural Areas Supervisor

Dan Olson
Director of Operations



CHAMPAIGN PARK DISTRICT

REPORT TO PARK BOARD

FROM: Joe DeLuce, Executive Director

DATE: January 2, 2019

SUBJECT: Health Insurance 2019/2020

Background

The Champaign Park District partners with the City of Champaign to increase the bargaining power and risk pool for health insurance rates. The Benefit Advisory Committee (BAC) is comprised of City human resource professionals, representatives from bargaining units including the library, the Park District and Sanitary Districts. The BAC meets to discuss broad perspective expenditures within the plan, possible plan changes or options, member concerns, and other relevant topics.

This year the proposal from Health Alliance is to keep all rates and benefits flat. The BAC has sought other proposals for the past two years and Blue Cross Blue Shield has been competitive in their plan structure as well as pricing. Health Alliance has been equally competitive to keep our organization's business and quoted no increase in cost for the next year as well as no changes to the plan. In addition, Health Alliance is offering a 5% rate cap for the following year, however the agreement will be for one year. Reminder, the BAC used 100% of the risk share in 2018 (about \$400,000) to buy down the rate increase. There is not expected to be any funds added to the risk share this year as the plan is currently running at a loss.

In 2009, the BAC negotiated a unique risk share arrangement with Health Alliance. If there is a profit, 50% of it will be shared between the organizations that make up the BAC. The BAC portion of the profit will be placed into a risk share account to be used as a credit against premiums in a future year. In addition, if there is a loss in the plan, the loss is covered solely by Health Alliance. The current and proposed rates including the City's 1.7% administrative fee are:

	Current Plan Rates			Proposed 2018/2019 Rates		
	Premium	CPD Cost	Employee Cost	Premium	CPD Cost	Employee Cost
Employee	\$635.67	\$635.67	\$0.00	\$635.67	\$635.67	\$0.00
Employee + Spouse	\$1,504.04	\$983.02	\$521.02	\$1,504.04	\$983.02	\$521.02
Employee + Children	\$1,174.32	\$851.13	\$323.19	\$1,174.32	\$851.13	\$323.19
Family	\$1,565.44	\$1,007.58	\$557.86	\$1,565.44	\$1,007.58	\$557.86

The Park District recognizes the importance of offering competitive employee health care benefits to recruit and retain a talented and productive workforce. This plan is expected to be approved by the BAC and the Champaign City Council is expected to vote to approve this health insurance plan at their meeting on January 8, 2019.

The mission of the Champaign Park District is to enhance our community's quality of life through positive experiences in parks, recreation, and cultural arts.

The proposed rates include the Park District's practice of paying for the employee only coverage and 40% of the dependent coverage. It is the practice of the Park District to allow full-time I and full-time II employees to waive the health insurance coverage if they can be covered elsewhere on a qualified health insurance plan. Those employees receive an annual \$2,000 stipend.

Prior Board Action

History of increases over the last nine years is as follows:

Plan Year	% Increase	Comments
2009	12.75%	Dropped PPO option, increased out of pocket costs to employees and option is now a HMO only plan
2010	8.95%	No change to plan
2011	6.48%	No change to plan
2012	4.4%	No change to plan
2013	0.0%	Used revenue share agreement to keep plan the same
2014	4.5%	No change to plan and used revenue share to drop original proposed increase of 11% proposed increase down to 4.5%
2015	0.5%	Changes to the plan and use of risk share
2016	0.0%	No change to the plan and use of a portion of the risk share
2017	4.9%	Increased employee paid copays for Doctor
2018	-2.64%	Decrease with no changes to the plan
2019	0.0%	No changes to the plan or cost, no risk share used.

Budget Impact

The proposed rates will remain the same from the current fiscal year, and based on existing personnel eligible for insurance (including vacant and filled positions) there will be no change to the 2019/2020 proposed budget.

Recommended Action

Staff recommends Board approval of the health insurance rates for 2019/2020 pending approval by the Champaign City Council.

Prepared by:

Reviewed by:

Tammy Hoggatt, SPHR, SHRM-SCP
Director of HR, IT and Risk

Joe DeLuce, CPRP
Executive Director



REPORT TO PARK BOARD

FROM: Joe DeLuce, Executive Director
DATE: January 2, 2019
SUBJECT: Revisions to Parkland College Agreement

Background

The Champaign Park District maintains an agreement with the Parkland College Child Development Center. The purpose of this agreement is for Parkland Child Development Center to use the Dodd's Tennis Center as an evacuation site. During the term of agreement from 2016 through 2018, the space was not used by Parkland College.

Prior Board Action

At the January 2016 Regular Board meeting, the Board approved a three (3) year agreement with Parkland College specifying the evacuation area of refuge at Dodd's Tennis Center.

Budget Impact

These changes will not impact or change the budget.

Recommended Action

Staff recommends Board approval of the three (3) year agreement with Parkland College for a provision of refuge during evacuation of the Parkland College property, with an effective date of January 1, 2019.

Prepared by:

Reviewed by:

Tammy Hoggatt
Director of HR, IT, and Risk

Joe DeLuce
Executive Director

AGREEMENT BETWEEN PARKLAND COLLEGE AND CHAMPAIGN PARK DISTRICT

THIS AGREEMENT is made and entered into effective this _____, 2019~~6~~ by and between the Champaign Park District, a municipal corporation (hereinafter referred to as, "Park District"), which has a principal address is 706 Kenwood Road, Champaign, Illinois, and Parkland College (hereinafter referred to as "Parkland"), which has a principal address is 2400 W. Bradley Avenue, Champaign, Illinois.

WITNESSETH:

In consideration of the mutual covenants and agreements set forth herein, the parties agree as follows:

Section 1 – General Purpose. The purpose of this Agreement between the Park District and Parkland is to provide the terms and conditions for the use of Dodds Tennis Center as an emergency relocation space for Parkland's on-grounds pre-school students and staff.

Section 2 – Term. This Agreement shall be in effect for a period of three years from the date the Agreement is executed by both parties.

Section 3 – Permitted Uses. This agreement shall be used only in the event that the on-grounds pre-school is ordered evacuated by competent authority in the event of an emergency.

Section 4 - Parkland's Responsibilities. Parkland shall:

- A. Notify Dodds Tennis Center by telephone (217-352-6044) that the pre-school is being evacuated;
- B. Be responsible for transportation of all evacuees;
- C. Bear any and all expense associated with the emergency occupancy of the facility, and pay any such amount within thirty (30) days after the date of any invoice for amounts due the Park District;
- D. Supply any necessary materials for the safety and comfort of the evacuees, including without limitation, diapering supplies, medications, and the like;
- E. Provide sufficient staff to supervise and care for all evacuees. (It is expected that all preschool staff will remain with the evacuees until Parkland can be reoccupied or all evacuees have been reunited with their caregivers);
- F. Be solely responsible for the care and security of all evacuees, assuring that evacuees are reunited with caregivers;
- G. Permit no more than 80 students and staff to be relocated to Dodds Tennis Center; and
- H. Designate a primary and secondary point of contact for coordination of all efforts to effectuate any emergency and administrative response, as well as reunification of students with caregivers.

Section 5 – Champaign Park District Responsibilities. Park District shall:

- A. Upon notification of an emergency requiring evacuation of the Parkland on-grounds preschool, suspend programming at Dodds Tennis Center for the duration of the emergency to the extent of any conflict with the safety and security of the evacuees;
- B. Allow the use of such equipment as may be needed to effect reunification of evacuees with caregivers, including telephones and computers;
- C. Provide at least one (1) Park District employee to remain at Dodds Tennis Center until Parkland can be reoccupied or all evacuees have been reunited with caregivers;
- D. Designate a primary and secondary point of contact (the risk manager and facility manager, respectively) for coordination of all efforts to effectuate any emergency and administrative response, as well as reunification efforts.

Section 6 – Rules, Laws, and Ordinances. Parkland shall comply with any and all applicable federal, state and local laws, statutes and ordinances.

Section 7 – Insurance. Parkland shall keep in full force and effect at all times during this Agreement a comprehensive general liability insurance policy, with contractual liability coverage, with minimum limits of not less than \$1,000,000 per occurrence and \$1,000,000 annual aggregate together with property damage insurance of not less than \$2,000,000. All insurance carriers providing the coverage set forth herein shall have a rating of A as assigned by A.M. Best and Co. and shall be reasonably satisfactory to Park District. All insurance coverage provided by Parkland shall be primary insurance as to Park District. Any insurance or self-insurance maintained by Park District shall be in excess of Parkland's insurance and shall not contribute with it. The Park District, its commissioners, officers, employees, agents, representatives, and volunteers shall be covered as additional insured's under the general liability coverage which shall contain no special limitation on the scope of protection afforded to the additional insured's, and shall contain appropriate extensions or riders necessary to assure coverage. The policy shall not be cancelled or amended without at least ten (10) days prior written notice having been given to the Park District. Cancellation of any such coverage without a substitute policy containing the required coverage's being put in force, shall be grounds for the Park District to immediately terminate this Agreement with no further rights afforded Parkland. At its option, Park District may continue such insurance at its cost and obtain reimbursement and repayment thereof from Parkland. In such event, Parkland shall pay the amount due within ten (10) days of payment by Park District. The Parties acknowledge that Parkland may from time to time change insurers; provided that, the Park District shall be provided with a certificate of such insurance otherwise conforming to and in compliance with the terms hereof, promptly upon such change.

Provide a certificate of such insurance as may be applicable from time to time, listed below, at the time Agreement is signed and annually thereafter. Note that all limits of liability for insurance shall be not less than the following amounts, and must be greater where required by other laws or regulations and must be insured on an "occurrence" basis and not on a "claims made" basis:

i. Workers' Compensation:

- State Statutory
- Applicable Federal Statutory ii. Comprehensive General Liability:
 - Bodily Injury (including completed operation and products liability) and Property Damage: \$2,000,000 Each Occurrence, \$2,000,000 Annual Aggregate or a combined single limit of \$2,000,000
 - Property damage liability insurance will provide Explosion, Collapse and Underground coverages where applicable.
 - Contractual Liability (Hold Harmless Coverage): Bodily Injury: \$2,000,000
 - Each Occurrence Property Damage: \$2,000,000
 - Each Occurrence \$2,000,000 Annual Aggregate iii.
- Comprehensive Automobile Liability:
 - Bodily Injury: \$2,000,000 Each Person and \$2,000,000 Each Occurrence
 - Property Damage: \$500,000 Each Occurrence or combined single limit of \$500,000

-i. Workers' Compensation:

- State Statutory
- Applicable Federal Statutory
- **Must show policy number on certificate of insurance if workman's compensation is provided.**

ii. Comprehensive General Liability:

- General Liability: 1,000,000 each occurrence (including completed operation and products liability)
- Property Damage: \$1,000,000 each occurrence
- General Aggregate: \$2,000,000 or a combined single limit of \$2,000,000
- Property damage liability insurance will provide Explosion, Collapse and underground coverages where applicable.

iii. Contractual Liability (Hold Harmless Coverage):

- Bodily Injury: \$1,000,000
- Property Damage: \$1,000,000 each occurrence
- Annual Aggregate: \$2,000,000 each occurrence

iv. Comprehensive Automobile Liability:

- Bodily Injury: \$1,000,000 Per Person and \$1,000,000 Per Accident
- Property Damage: \$500,000 each occurrence or combined single limit of \$500,000

v. Umbrella Liability:

- \$5,000,000 each occurrence

Section 8 – Independent Contractors. Notwithstanding any other provision of this Agreement, the relationship between Park District and Parkland is, and shall remain, one of independent contractors. Nothing in this Agreement shall be construed to establish a relationship of employer/employee, partners or joint venturers between the Parties. In addition, Parkland may from time to time hire person(s) to perform labor and other services for it, and any such person shall not be construed to be an employee of or contractor with the Park District in any manner whatsoever. Furthermore, Parkland does hereby acknowledge its obligations and shall remain responsible for the payment of all withholdings, insurance or other amounts as may be required by law in connection with its hiring or

contracting with any such person(s), and shall in all respects hold Park District harmless from and indemnify it for the payment of any such amounts.

Section 9 – Default. In the event that either Party fails to comply with the terms of this Agreement, and cure such default within fifteen (15) days of written notice from the other Party, then the nondefaulting Party shall have the right to terminate this Agreement. Any such termination shall not terminate or affect the obligations or rights to enforce the same as they may have accrued prior to termination.

Section 10 – Hold Harmless and Indemnification. Parkland shall indemnify, defend and hold harmless Park District and any of its commissioners, officers, employees, agents, volunteers, and representatives from and against any and all liability, loss, costs, causes of actions, demands, attorneys fees, expenses, claims, suits and judgments of whatsoever kind and character, including without limitation, all possible costs of responding to demands, in whatever form that may take, with respect to any claim made against Park District or its commissioners, officers, employees, agents, volunteers, and representatives that arise from any act, failure or omission on the part of Parkland or any of its directors, officers, employees, agents and representatives in carrying out of the terms of this Agreement.

Section 11 – Severability. In the event any one or more of the provisions contained in this Agreement shall be held invalid, illegal, or unenforceable in any respect by a court of competent jurisdiction, such provision shall be deemed severed from this Agreement, and the validity, legality, or enforceability of the remaining provisions of this Agreement or any other application thereof shall not be affected or impaired thereby, and shall, therefore, remain in effect.

Section 12 – Assignment - Binding Effect. Neither party nor any subsidiary, successor, partner, employee, agent or affiliate shall assign or delegate any of their rights or responsibilities under this Agreement without the prior written consent of the other.

Section 13 – Waiver. Failure to insist upon strict compliance with any of the terms, covenants, or conditions of this Agreement, shall not be deemed a waiver of that term, covenant, or condition, nor shall any waiver or relinquishment of any right or power at any one time or times be deemed a waiver or relinquishment of the right or power at all or any other times.

Section 14 – Entire Agreement and Amendment. This Agreement and any written addendum to it executed in writing by the Parties constitute(s) the entire contract between Park District and Parkland, and may be changed, modified or amended only by mutual written agreement executed by Park District and Parkland.

Section 15 – Counterparts. This Agreement shall be executed in any number of counterparts, each of which shall be deemed to be an original.

Section 16 – Notice. All notices required pursuant to this Agreement shall be in writing, and shall be deemed to have been given at the time they are mailed to the respective Party via certified mail, return receipt requested with an additional copy sent via U.S. first class mail at the address set forth below, or at such other place or address as the Parties shall provide to each other in writing.

Champaign Park District
Attn: Executive Director
706 Kenwood Road
Champaign, IL 61821

Parkland College
Attn: President
2400 W. Bradley Avenue
Champaign, IL 61821

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed effective as the day and year first above written.

Champaign Park District

Parkland College

By: _____

By: _____

Name: _____

Name: _____

Title: Executive Director

Title: President

Date: _____

Date: _____

Attest:

Attest:

By: _____

By: _____

Cindy Harvey, Board Secretary

_____, _____
Name Title



REPORT TO PARK BOARD

FROM: Joe DeLuce, Executive Director

DATE: January 2, 2019

SUBJECT: Champaign Parks Foundation (Foundation) 2nd Quarter Financial Analysis for Fiscal Year 2019

Background

Attached is the Foundation financial update for the six months ended October 31, 2018 for discussion purposes. To provide better communication and transparency on the sources and uses of funds, also attached is last fiscal report as of and for the six months ended October 31, 2018 detailed by restriction.

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

Total revenues are higher than prior year by \$225,683. The entire net increase is attributed to the Martens Center capital campaign, which has yielded \$230,403 in revenue through the six months ended October 31, 2018 from donations and investment earnings. The amount offsets the \$14,546 reduction in special event revenue from the prior year timing as event in FY2019 has not yet occurred. Interest, dividends and gains on the investment account comprise \$9,826 more than the prior year. Interest rates continue to increase, with four rate hikes in calendar year 2018.

Total expenses to date are \$12,900 less than prior year. Decreases of \$3,730 in special events and \$20,219 in capital expenditures from the prior year were offset by a \$11,049 increase to Martens Center fundraising expenses.

Overall Martens Center Update –

Excluding pledges outstanding, total donations received and recognized for the eight months ended December 31, 2018 is \$3,089,500. Of this amount \$2.8 million was received towards the last part of December 2018 including a prepayment of the final two pledge payments from one donor.

Recommended Action

For discussion purposes only.

Prepared by:

Reviewed by:

Andrea N. Wallace
Director of Finance

Joe DeLuce
Executive Director

The mission of the Champaign Park District is to enhance our community's quality of life through positive experiences in parks, recreation, and cultural arts.

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT

PERIOD ENDING 10/31/2018

CHAMPAIGN PARKS FOUNDATION

YTD REVENUES AND EXPENSES

ACCOUNT DESCRIPTION	YTD BALANCE 10/31/2018	YTD BALANCE 10/31/2017	YTD BALANCE DIFF 10/31/2018 10/31/2017
CHARGE FOR SERVICE REVENUE	0.00	7,160.00	(7,160.00)
CONTRIBUTIONS/SPONSORSHIPS	273,795.49	50,668.82	223,126.67
INTEREST INCOME	6,742.46	1,141.99	5,600.47
INVESTMENT DIVIDENDS	4,418.18	0.00	4,418.18
INVESTMENT REALIZED GAINS (LOSSES)	(297.88)	0.00	(297.88)
INVESTMENT UNREALIZED GAINS (LOSSES)	(4.75)	0.00	(4.75)
TOTAL REVENUES	284,653.50	58,970.81	225,682.69
CONTRACTUAL	57,081.84	48,302.36	8,779.48
COMMODITIES/SUPPLIES	10,692.64	9,872.55	820.09
INVESTMENT FEES	919.33	0.00	919.33
CAPITAL OUTLAY	0.00	20,419.00	(20,419.00)
TRANSFERS TO OTHER FUNDS	0.00	3,000.00	(3,000.00)
TOTAL EXPENDITURES	68,693.81	81,593.91	(12,900.10)
TOTAL REVENUES - FUND 98	284,653.50	58,970.81	225,682.69
TOTAL EXPENDITURES - FUND 98	68,693.81	81,593.91	(12,900.10)
NET OF REVENUES & EXPENDITURES	215,959.69	(22,623.10)	238,582.79
BEG. FUND BALANCE	5,071,718.73	795,526.60	
END FUND BALANCE	5,287,678.42	772,903.50	

**Champaign Parks Foundation
Foundation Funds as of October 31, 2018**

Central Illinois Bank Operating Account	\$	2,241.41	
Central Illinois Bank Money Market Account .20%		366,153.19	
Commerce Bank Money Market, .20%		43,064.21	
Marine Bank Money Market, .20%		43,404.98	
Midland States Bank - MMA, 0.25%		151,727.86	
12 month CD with BankChampaign at 1.30% (7/10/19)		102,630.70	
18 month CD with First Bank of Savoy at 0.45% (10/19/2018)		212,852.34	
First Financial Bank CD, .95%, (8/23/19)		52,878.65	
Accrued Interest on CD's		-	
Cozad Asset Management Investment Account		944,720.79	
Pledge Receivable Long-Term (JJohn & Martens), includes short-term amount of \$400,000		3,409,638.00	
Total Cash Balance			5,329,312.13
*Less: Accounts Payable as of End of Month			(41,409.90)
Total Funds Available:			<u>\$ 5,287,902.23</u>

	Audited Balance 4/30/2018	Current Month		Fiscal Year-to-Date		Unaudited Balance 10/31/2018
		Revenues	Expenses	Revenues	Expenses	
Art in the Park	371.10	-	-	-	-	371.10
Art Smart	280.00	-	-	-	-	280.00
Champaign Heat 17U Basketball (hotels/meals)	500.00	-	-	-	500.00	-
Champaign West Rotary Meditation Garden - Mattis Pk	10,555.77	-	-	-	-	10,555.77
Clark Park - General (Adopt-a-Park \$226.94)	326.94	-	-	-	-	326.94
Clark Park Bench	820.00	-	-	-	-	820.00
CUSR Mustang Boosters	9.44	-	-	-	-	9.44
CUSR Programs	24,108.25	50.00	-	3,765.00	-	27,873.25
Dog Park Development	4,625.00	-	-	-	-	4,625.00
Dog Park Amenities	3,109.28	-	-	-	-	3,109.28
Donor Appreciation Lunch/Meals	924.37	-	-	-	-	924.37
Douglas Seniors	1,000.00	-	-	-	-	1,000.00
Douglass Center	1,500.00	-	-	-	-	1,500.00
Douglass Community Gardens	100.00	-	-	-	-	100.00
Eisner Park - baseball field maintenance	1,843.07	-	-	-	200.00	1,643.07
Environmental Ed Programs	285.00	-	-	-	-	285.00
Flower Program	405.00	-	-	-	-	405.00
Fraker Memorial	1,160.00	-	-	1,160.00	-	1,160.00
H.E. Moore Trust	68,119.00	-	-	-	-	68,119.00
Hays Seniors	2,812.68	-	-	-	-	2,812.68
Hazel Park	180.00	-	-	-	-	180.00
Helm Park - Adopt of Park	40.00	-	-	-	-	40.00
Hessel Park	918.12	-	-	-	-	918.12
Hessel Park - Doggie Bags	300.00	-	-	-	-	300.00

	Audited	Current Month				Fiscal Year-to-Date	Unaudited	
	Balance	Revenues		Expenses		Revenues	Expenses	Balance
	4/30/2018							10/31/2018
Kaufman Lake	1,633.67	-	-	-	500.00	-	-	2,133.67
Laborer's Memorial	2,000.00	-	-	-	-	-	-	2,000.00
Land Acquisition	1,375.00	-	-	-	-	-	-	1,375.00
Land Dedication	555.00	-	-	-	-	-	-	555.00
Land/Natural Areas	2,911.00	100.00	-	-	100.00	-	-	3,011.00
Leonhard Rec Center - Brick Campaign	6,725.93	-	-	-	250.00	71.23	-	6,904.70
Lindsay Memorial Garden	3,478.65	-	-	-	-	-	-	3,478.65
Martens Center (Includes full pledge not received)	4,248,509.29	159,656.33	3,507.08	-	230,403.18	11,625.50	-	4,467,286.97
Mattis Park - Boots	404.00	-	-	-	-	-	-	404.00
Memorials	44,668.65	900.00	2,561.57	-	12,645.00	9,502.10	-	47,811.55
Memorials - Hays	1,040.00	-	-	-	-	-	-	1,040.00
Memorial-Robert Toalson	2,395.00	-	-	-	-	-	-	2,395.00
Playgrounds	3,125.00	-	-	-	-	-	-	3,125.00
Powell Park	2,246.00	-	-	-	-	-	-	2,246.00
Prairie Farm	15,081.08	-	-	-	475.00	336.00	-	15,220.08
Scholarships (\$50K is pledge receivable)	85,530.00	100.00	35,630.00	-	100.00	35,630.00	-	50,000.00
Seniors-Carle Grant	131.33	-	-	-	-	-	-	131.33
Sholem Pool	1,000.00	-	-	-	-	-	-	1,000.00
Sims Memorial	5,589.24	-	-	-	-	-	-	5,589.24
Skelton Park	688.91	-	-	-	-	-	-	688.91
Sports/Athletics - General Programs	100.00	-	-	-	-	-	-	100.00
Trees - General (Not Memorial) Morrissey Park	310.00	-	-	-	-	-	-	310.00
Trees - Porter Park Memorial	175.00	-	-	-	-	-	-	175.00
Virginia Theatre Restoration	311,451.46	5,030.03	-	-	27,512.06	-	-	338,963.52
Virginia Theatre Non-Specific	21,020.99	755.76	-	-	2,005.92	-	-	23,026.91
Visual and Performing Art	100.00	100.00	-	-	800.00	-	-	900.00
Westside Park Tootsie	16,853.00	-	-	-	-	1,500.00	-	15,353.00
Westside-Sculptures	57,266.67	-	-	-	-	-	-	57,266.67
Wheelchair Basketball	5,099.00	-	-	-	-	-	-	5,099.00
William Wagner Trust (Capital improvements-parks)	18,356.04	-	-	-	-	-	-	18,356.04
Youth Programs - restricted	500.00	-	-	-	-	-	-	500.00
Youth Theatre	2,043.00	1,000.00	-	-	2,945.00	-	-	4,988.00
Subtotal - Restricted/Endowment	4,986,655.93	167,692.12	41,698.65	-	281,501.16	59,364.83	-	5,208,792.26
Unrestricted	85,062.80	1,252.45	163.75	-	3,152.34	9,105.17	-	79,109.97
Total Funds	5,071,718.73	168,944.57	41,862.40	-	284,653.50	68,470.00	-	5,287,902.23



CHAMPAIGN PARK DISTRICT

REPORT TO PARK BOARD

FROM: Joe DeLuce, Executive Director

DATE: January 3, 2019

SUBJECT: Champaign Park District (District) 2nd Quarter Financial Analysis for FYE2019

Background

This is a financial update for the six months ended October 31, 2018 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 – Excess funds excluding current year projected surplus
- E – Martens Center Project financial update

Attachments A and B show beginning fund balance with the ending fund balance reflected on a budget and actual basis.

Column Definitions:

- Original Budget – Adopted budget per Ordinance
- Activity for Quarter – Actual expenditures invoiced as of period end date, current year
- Activity for Quarter – Actual expenditures invoiced as of period end date, prior 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.

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
2ND QUARTER FINANCIAL ANALYSIS BY FUND
FOR THE SIX MONTHS ENDED 10/31/2018**

ATTACHMENT A

FUND	2019	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED 10/31/2018	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR % BDGT USED
	ORIGINAL BUDGET	YEAR-TO-DATE 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						
Fund 01 - GENERAL											
Total Revenue:	6,155,362	5,876,017	2,581,413	5,883,315	5,574,868	308,448	5.5%	-	272,047	95.6%	96.9%
Total Expenditure:	4,489,939	2,453,875	1,145,405	2,148,017	2,185,663	(37,646)	-1.7%	149,918	2,192,004	51.2%	48.1%
Total Transfers-Out:	3,950,000	1,185,000	-	-	1,058,700	(1,058,700)	-100.0%	-	3,950,000	0.0%	100.0%
NET OF REVENUES & EXPENDITURES	(2,284,577)	2,237,142	1,436,009	3,735,298	2,330,505	1,404,793		(149,918)	(5,869,958)		

Overall, revenues and expenditures are in line with expectations through end of 2nd quarter. Transfers are specific to capital projects and were approved as part of the FYE2019 budget and not yet transferred.

FUND	2019	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 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						
Fund 02 - RECREATION											
Total Revenue:	4,133,320	3,427,498	1,346,344	3,595,387	3,428,422	166,965	4.9%	-	537,933	87.0%	84.8%
Total Expenditure:	3,157,514	2,000,246	849,898	1,930,694	1,907,307	23,387	1.2%	34,643	1,192,177	62.2%	58.6%
Total Transfers-Out:	1,150,000	516,280	-	-	190,600	(190,600)	-100.0%	-	1,150,000	0.0%	100.0%
Total Capital Outlay:	-	-	-	-	12,100	(12,100)	-100.0%	-	-	0.0%	98.0%
NET OF REVENUES & EXPENDITURES	(174,194)	910,972	496,447	1,664,693	1,318,415	346,278		(34,643)	(1,804,244)		

Overall, revenues and expenditures are in line with expectations through end of 2nd quarter. Transfers are specific to Martens Center project and have not yet been transferred.

FUND	2019	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 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						
Fund 03 - MUSEUM											
Total Revenue:	3,140,027	2,402,634	999,204	2,422,545	2,452,115	(29,570)	-1.2%	(14,106)	731,589	76.7%	95.8%
Total Expenditure:	2,320,494	1,263,884	709,893	1,271,228	1,111,694	159,534	14.4%	87,518	200,281	58.6%	50.4%
Total Transfers-Out:	350,000	133,200	-	-	258,900	(258,900)	-100.0%	-	350,000	0.0%	90.6%
NET OF REVENUES & EXPENDITURES	469,533	1,005,550	289,311	1,151,317	1,081,521	69,796		(101,624)	181,308		

Overall, revenues and expenditures are in line with budget expectations through end of 2nd quarter. Transfers are specific to the sound system and roof replacement projects at the Virginia Theatre and have not yet been transferred. Virginia Theatre revenues are included in this fund which can skew the data given timing of events added throughout the year. Total revenue for Virginia Theatre is at 48% through October 31, 2018 (vs. 50% anticipated) otherwise in line with budget expectations for current year. Expenditures for Virginia Theatre are also under budget through 2nd quarter.

FUND	2019	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 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						
Fund 04 - LIABILITY INSURANCE											
Total Revenue:	338,272	317,249	141,612	326,323	316,574	9,749	3.1%	-	11,949	96.5%	98.5%
Total Expenditure:	317,257	148,514	74,783	124,572	128,853	(4,282)	-3.3%	53,778	138,907	56.2%	40.6%
Total Capital Outlay:	76,000	52,411	3,390	3,390	23,443	(20,053)	-85.5%	12,574	60,036	21.0%	39.1%
NET OF REVENUES & EXPENDITURES	(54,985)	116,325	63,439	198,361	164,278	34,083		(66,352)	(186,995)		

Revenues Property taxes are higher than prior year due to increase in property tax assessed values for the year. Amount collected to date is consistent budget and past years. Total expenditures are ahead of prior year to date in part because the insurance premiums increased substantially over the prior year rates, as well as more capital funds spent on security cameras year-to-date than in prior year. All expenditures are consistent with budget expectations. The encumbrance of \$53,557 is specific to the next quarterly insurance installment due in January.

**CHAMPAIGN PARK DISTRICT
2ND QUARTER FINANCIAL ANALYSIS BY FUND
FOR THE SIX MONTHS ENDED 10/31/2018**

ATTACHMENT A

FUND	2019 ORIGINAL BUDGET	BUDGET YEAR-TO-DATE 10/31/2018	ACTIVITY FOR QUARTER 10/31/2018	YTD 10/31/2018	PRIOR YTD 10/31/2017	YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR % BDGT USED
Fund 06 - IMRF FUND											
Total Revenue:	336,230	313,953	141,148	325,619	317,392	8,227	2.6%	-	10,611	96.8%	98.2%
Total Expenditure:	314,787	157,394	86,218	155,529	161,542	(6,013)	-3.7%	-	159,259	49.4%	51.8%
NET OF REVENUES & EXPENDITURES	21,443	156,559	54,930	170,090	155,850	14,241		-	(148,648)		

Revenues and expenditures on in line with budget overall. Average number of unduplicated members (employees) reported to IMRF for the 1st quarter in FYE2019 is 107 compared to 109 in prior year. The employer contribution rate decreased 4.4% from calendar year 2017 to calendar year 2018, which helps to offset the expenditure increase in the average number of participants. Of the total members enrolled in IMRF, 58.9% are on the Tier 2 plan, up slightly from the prior year. This shift between Tier 1 and Tier 2 helps to reduce the employer contribution rate as the tier 2 requires a longer vesting period.

FUND	2019 ORIGINAL BUDGET	BUDGET YEAR-TO-DATE 10/31/2018	ACTIVITY FOR QUARTER 10/31/2018	YTD 10/31/2018	PRIOR YTD 10/31/2017	YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR % BDGT USED
Fund 08 - AUDIT FUND											
Total Revenue:	21,435	20,422	9,097	21,028	19,886	1,142	5.7%	-	407	98.1%	99.5%
Total Expenditure:	27,500	24,422	17,900	19,500	19,500	-	0.0%	-	8,000	70.9%	100.0%
NET OF REVENUES & EXPENDITURES	(6,065)	(4,000)	(8,803)	1,528	386	1,142		-	(7,593)		

Revenues are in line with budget. Expenditures paid to date are less than prior year and expected due to timing of invoice received for Audit services in current year. Audit was completed and accepted by the Board in October 2018. The balance remaining is specific to a valuation engagement needed before the end of the fiscal year for a new accounting standard on other post employment benefits effective for FYE2019 audit.

FUND	2019 ORIGINAL BUDGET	BUDGET YEAR-TO-DATE 10/31/2018	ACTIVITY FOR QUARTER 10/31/2018	YTD 10/31/2018	PRIOR YTD 10/31/2017	YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR % BDGT USED
Fund 09 - PAVING AND LIGHTING FUND											
Total Revenue:	89,772	85,066	37,426	86,212	82,548	3,663	4.4%	-	3,560	96.0%	98.5%
Total Expenditure:	47,000	23,500	4,237	17,096	41,984	(24,888)	-59.3%	-	29,904	36.4%	62.7%
Total Capital Outlay:	30,000	30,000	22,041	22,041	400,000	(377,959)	-94.5%	-	7,959	73.5%	76.2%
NET OF REVENUES & EXPENDITURES	12,772	31,566	11,148	47,074	(359,436)	406,510		-	(34,302)		

Revenues received are in line with expectations. Expenditures are in line with budget expectations through end of second quarter based on capital projects update.

FUND	2019 ORIGINAL BUDGET	BUDGET YEAR-TO-DATE 10/31/2018	ACTIVITY FOR QUARTER 10/31/2018	YTD 10/31/2018	PRIOR YTD 10/31/2017	YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR % BDGT USED
Fund 11 - ACTIVITY AND AFFILIATES FUND											
Total Revenue:	8,860	1,374	(215)	1,436	3,484	(2,048)	-58.8%	-	7,424	16.2%	36.8%
Total Expenditure:	8,860	2,108	1,898	2,885	1,124	1,761	156.6%	-	5,975	32.6%	11.9%
NET OF REVENUES & EXPENDITURES	-	(734)	(2,114)	(1,449)	2,360	(3,808)		-	(1,449)		

Revenues is lagging slightly from prior year as gift card purchases are down; however in line with current budget expectations. Expenditures are in line with budgeted expectations.

**CHAMPAIGN PARK DISTRICT
2ND QUARTER FINANCIAL ANALYSIS BY FUND
FOR THE SIX MONTHS ENDED 10/31/2018**

ATTACHMENT A

FUND	2019	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						% BDGT USED
Fund 12 - SPECIAL DONATIONS FUND											
Total Revenue:	59,920	32,092	4,515	12,834	45,427	(32,593)	-71.7%	-	47,086	21.4%	85.0%
Total Expenditure:	59,920	32,171	6,916	38,593	27,429	11,164	40.7%	-	21,327	64.4%	51.3%
NET OF REVENUES & EXPENDITURES	-	(79)	(2,401)	(25,759)	17,998	(43,757)		-	25,759		

Revenue is in below budget expectations as the scholarship funds normally transferred to the Park District in October were not received and transferred until November 2018 in amount of \$25,000. Total revenue as of December 31, 2018 in this fund is \$47,099 or 94% of budget. Expenditures are ahead of budget due to the increase in scholarship requests received and issued through the second quarter as well as having the funds available to pay out from prior years. Beginning fund balance was \$131,418.

FUND	2019	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						% BDGT USED
Fund 14 - SOCIAL SECURITY FUND											
Total Revenue:	357,880	341,906	149,686	346,029	341,946	4,084	1.2%	-	11,851	96.7%	98.2%
Total Expenditure:	428,548	268,471	121,839	241,645	243,993	(2,348)	-1.0%	-	186,903	56.4%	59.1%
NET OF REVENUES & EXPENDITURES	(70,668)	73,435	27,846	104,384	97,953	6,432		-	(175,052)		

Revenues in line with expectations. Expenditures are in line with expectations.

FUND	2019	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						% BDGT USED
Fund 15 - SPECIAL RECREATION FUND											
Total Revenue:	1,117,740	913,345	435,398	1,021,410	960,927	60,484	6.3%	-	96,330	91.4%	92.3%
Total Expenditure:	718,557	407,339	177,816	363,729	378,693	(14,963)	-4.0%	4,762	350,066	51.3%	54.7%
Total Capital Outlay:	1,089,198	486,671	8,597	8,597	262,890	(254,293)	-96.7%	20,878	1,059,724	2.7%	32.2%
NET OF REVENUES & EXPENDITURES	(690,015)	19,335	248,986	649,084	319,344	329,740		(25,639)	(1,313,460)		

Revenues are on track with expectations used in the budget. Expenditures are down from prior year, mainly due to staff turnover. Capital outlay had minimal activity as the Hessel Park project final billed in November 2018 and no other projects had begun. The capital outlay encumbered YTD is the contract balance remaining to Clark Dietz for A&E services on Zahnd pathway project scheduled to be bid out later in FYE2019.

FUND	2019	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						% BDGT USED
Fund 16 - CAPITAL IMPROVEMENTS FUND											
Total Revenue:	545,361	112,971	188,465	250,638	188,475	62,162	33.0%	-	294,723	46.0%	48.3%
Total Transfers-In:	3,000,000	600,000	-	-	749,500	(749,500)	-100.0%	-	3,000,000	0.0%	96.5%
Total Expenditure:	-	-	1,994	1,994	-	1,994	#DIV/0!	(1,994)	-	0.0%	0.0%
Total Capital Outlay:	4,713,706	2,433,538	356,317	532,460	173,807	358,653	206.4%	3,620,756	560,490	88.1%	0.0%
NET OF REVENUES & EXPENDITURES	(1,168,345)	(1,720,568)	(169,846)	(283,816)	764,168	(1,047,984)		(3,618,762)	2,734,233		

Revenues are ahead of budget through end of 2nd quarter excluding transfers in for capital projects. District received an additional TIF payment of \$60,906 from the City of Champaign that was not expected, plus \$60,000 for the sale of land parcel at Centennial Park to Unit 4; both not budgeted as revenue in FYE2019. Transfers in - represents the funds transferred from General and Museum Funds, which have not occurred. This item includes projects for Henry Michael Park, Hessel Park final billing and retainage, springer roof balance, and A&E for the shop expansion. Added to the encumbered year-to-date column is the \$2,600,000 construction contract for the shop expansion that was approved but not yet entered into the accounting system plus \$200,000 contingency for this project approved at the October 10, 2018 regular board meeting. Actual expenditures are less than expected as no major projects have commenced.

**CHAMPAIGN PARK DISTRICT
2ND QUARTER FINANCIAL ANALYSIS BY FUND
FOR THE SIX MONTHS ENDED 10/31/2018**

ATTACHMENT A

FUND	2019	BUDGET	ACTIVITY FOR	YTD	PRIOR	YTD \$	YTD %	ENCUMBERED	UNENCUMBERED	% BDGT	PREV YEAR
	ORIGINAL	YEAR-TO-DATE	QUARTER		YTD						
	BUDGET	10/31/2018	10/31/2018	10/31/2018	10/31/2017	Variance	Variance	YEAR-TO-DATE	BALANCE	USED	USED
Fund 19 - POLICE PROTECTION											
Total Revenue:	23,828	22,083	9,945	22,832	21,318	1,515	7.1%	-	996	95.8%	97.5%
Total Expenditure:	18,000	6,343	3,301	3,301	-	3,301	#DIV/0!	-	14,699	18.3%	0.0%
NET OF REVENUES & EXPENDITURES	5,828	15,740	6,644	19,531	21,318	(1,787)		-	(13,703)		

Revenues are in line with budget and expectations. Expenditures to this fund billed by the City for services provided only include CU Days security. No invoice has been submitted for Taste, Pool, or any other services as of December 31, 2018. Staff reached out to the City and they will be submitting the invoice to us late January.

FUND	2019	BUDGET	ACTIVITY FOR	YTD	PRIOR	YTD \$	YTD %	ENCUMBERED	UNENCUMBERED	% BDGT	PREV YEAR
	ORIGINAL	YEAR-TO-DATE	QUARTER		YTD						
	BUDGET	10/31/2018	10/31/2018	10/31/2018	10/31/2017	Variance	Variance	YEAR-TO-DATE	BALANCE	USED	USED
Fund 21 - BOND AMORTIZATION FUND											
Total Revenue:	1,141,101	971,198	480,418	1,108,207	1,087,217	20,990	1.9%	-	32,894	97.1%	98.4%
Total Transfers-Out:	1,141,101	-	1,121,589	1,121,589	1,087,217	34,372	3.2%	-	19,512	98.3%	0.0%
NET OF REVENUES & EXPENDITURES	-	971,198	(641,171)	(13,382)	-	(13,382)		-	13,382		

Revenues are in line with budget and expectations. Transfers-out to Fund 22-Bond Proceeds Fund to pay off the 2017 annual general obligation debt and interest payment due 12/1 were transferred in October based on actual cash on hand; an additional transfer for the remaining funds to be done in December after final property tax installment is received.

FUND	2019	BUDGET	ACTIVITY FOR	YTD	PRIOR	YTD \$	YTD %	ENCUMBERED	UNENCUMBERED	% BDGT	PREV YEAR
	ORIGINAL	YEAR-TO-DATE	QUARTER		YTD						
	BUDGET	10/31/2018	10/31/2018	10/31/2018	10/31/2017	Variance	Variance	YEAR-TO-DATE	BALANCE	USED	USED
Fund 22 - BOND PROCEEDS FUND											
Total Revenue:	13,500	3,890	6,232	12,236	4,566	7,670	168.0%	-	1,264	90.6%	138.8%
Total Transfers-In:	1,141,101	-	1,121,589	1,121,589	1,087,217	34,372	3.2%	-	19,512	98.3%	98.4%
Total Expenditure:	3,578	-	-	428	428	-	0.0%	-	3,150	12.0%	11.5%
Total Capital Outlay:	875,670	320,866	355,605	375,685	186,550	189,135	101.4%	164,356	335,630	61.7%	31.5%
Total Debt Service:	553,000	58,000	485,325	535,650	529,050	-	0.0%	-	17,350	96.9%	97.9%
NET OF REVENUES & EXPENDITURES	(277,647)	(374,976)	286,891	222,062	375,755	(147,093)		(164,356)	(335,354)		

Revenues are ahead of budget due to the increase in interest rates over the last year. Transfers-in from Fund 21-Bond Amortization Fund to cover the annual general obligation debt payment that is due 12/1 was made in October. Expenditures are in line with prior year and correlate to the alternate revenue bonds (pool) debt service payment. Capital Outlay is less expected as Hessel Park was final billed late October 2018 and no other capital projects in this fund have started. Debt service expenditure is in line with prior year and accounts for the semi-annual interest payment on the alternate revenue bonds due June 1 and December 1 each year.

FUND	2019	BUDGET	ACTIVITY FOR	YTD	PRIOR	YTD \$	YTD %	ENCUMBERED	UNENCUMBERED	% BDGT	PREV YEAR
	ORIGINAL	YEAR-TO-DATE	QUARTER		YTD						
	BUDGET	10/31/2018	10/31/2018	10/31/2018	10/31/2017	Variance	Variance	YEAR-TO-DATE	BALANCE	USED	USED
Fund 24 - LAND ACQUISITION FUND											
Total Revenue:	7,425	2,757	3,266	6,294	3,074	3,220	104.8%	-	1,131	84.8%	0.8%
Total Transfers-In:	100,000	20,000	-	-	100,000	(100,000)	-100.0%	-	100,000	0.0%	100.0%
NET OF REVENUES & EXPENDITURES	107,425	22,757	3,266	6,294	103,074	(96,780)		-	101,131		

Budgeted revenues include a projected donation to purchase land with an offsetting capital outlay expenditure. No transactions other than interest income have occurred as of the end of the quarter. Transfer from the General fund is generally made by end of 2nd quarter beginning of 3rd.

**CHAMPAIGN PARK DISTRICT
2ND QUARTER FINANCIAL ANALYSIS BY FUND
FOR THE SIX MONTHS ENDED 10/31/2018**

ATTACHMENT A

FUND	2019	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						% BDGT USED
Fund 25 - PARK DEVELOPMENT FUND											
Total Revenue:	9,400	2,483	4,290	8,157	3,837	4,320	112.6%	-	1,243	86.8%	108.1%
Total Transfers-In:	100,000	50,000	-	-	100,000	(100,000)	-100.0%	-	100,000	0.0%	100.0%
Total Capital Outlay:	440,000	220,000	-	-	-	-	0.0%	24,500	415,500	5.6%	0.0%
NET OF REVENUES & EXPENDITURES	(330,600)	(167,517)	4,290	8,157	103,837	(95,680)		(24,500)	(314,257)		

This is a new fund that was established by the Board of Commissioners in FYE16 as a way to set aside excess funds to be used for future park development projects not yet identified. As part of the budget process, the Board authorized an additional \$100,000 transfer into this fund during FYE2019, which has not been transferred as of the end of the 2nd quarter. Interest rates have been at the highest rate in the last several years with four rate increases in calendar year 2018. The Capital Outlay in this fund will be used for Spalding Park Redevelopment, but most likely these projects will be delayed until FY2020 as the Park District waits for Unit 4 to complete its renovations and the High School baseball season ends. Year-to-date encumbrance accounts for the District's portion of the small path installed from parking lot to dugout as required by City for Unit 4 completion.

FUND	2019	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						% BDGT USED
Fund 26 - TRAILS AND PATHWAYS FUND											
Total Revenue:	2,000	436	1,080	2,052	537	1,516	282.5%	-	(52)	102.6%	100.3%
Total Transfers-In:	100,000	50,000	-	-	100,000	(100,000)	-100.0%	-	100,000	0.0%	100.0%
Total Capital Outlay:	53,500	26,750	-	-	-	-	0.0%	-	53,500	0.0%	0.0%
NET OF REVENUES & EXPENDITURES	48,500	23,686	1,080	2,052	100,537	(98,484)		-	46,448		

This fund that was established by the Board of Commissioners in FYE16 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 prior year was interest. As part of the budget process, the Board authorized an additional \$100,000 transfer into this fund during FYE2019, which has not been transferred as of the end of the 2nd quarter. Interest rates have been at the highest rate in the last several years resulting in higher earnings.

FUND	2019	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						% BDGT USED
Fund 27 - MARTENS CENTER DEVELOPMENT FUND											
Total Revenue:	725,010	362,505	-	-	-	-	0.0%	-	725,010	0.0%	N/A
Total Transfers-In:	2,150,000	1,075,000	-	-	-	-	0.0%	-	2,150,000	0.0%	N/A
Total Expenditure:	15,010	7,505	-	-	-	-	0.0%	-	15,010	0.0%	N/A
Total Capital Outlay:	710,000	355,000	46	46	-	46	#DIV/0!	-	709,954	0.0%	N/A
NET OF REVENUES & EXPENDITURES	2,150,000	1,075,000	(46)	(46)	-	(46)		-	2,150,046		

New fund created as part of the budget process to capture potential community park improvements at HK Park. No activity has occurred as fundraising efforts continue and no contracts in place as of date.

TOTALS OF ALL FUNDS COMBINED

ALL FUNDS COMBINED	2019	BUDGET	ACTIVITY FOR	PRIOR		YTD \$ Variance	YTD % Variance	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	PREV YEAR
	ORIGINAL BUDGET	YEAR-TO-DATE 10/31/2018	QUARTER 10/31/2018	YTD 10/31/2018	YTD 10/31/2017						% BDGT USED
TOTAL REVENUES - ALL FUNDS	\$ 24,817,544	\$ 17,004,878	\$ 7,660,913	\$ 16,574,142	\$ 17,448,028	\$ (873,886)	-5.0%	\$ (14,106)	\$ 8,257,508	66.7%	
TOTAL EXPENDITURES - ALL FUNDS	\$ 27,059,140	\$ 12,613,488	\$ 5,555,008	\$ 8,918,668	\$ 10,391,466	\$ (1,479,398)	-14.2%	\$ 4,171,688	\$ 13,205,324	48.4%	
REVENUES & EXPENDITURES ALL FUNDS	\$ (2,241,597)	\$ 4,391,389	\$ 2,105,906	\$ 7,655,474	\$ 7,056,562	\$ 605,512		\$ (4,185,794)	\$ (4,947,816)		

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT
 PERIOD ENDING 10/31/2018
 % Fiscal Year Completed: 50.41
 2ND QUARTER FINANCIAL ANALYSIS
 FOR THE SIX MONTHS ENDED 10/31/2018

ATTACHMENT B

ACCOUNT DESCRIPTION	2018-19	BUDGET	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	YTD BALANCE DIFF 10/31/2018 10/31/2017
	ORIGINAL BUDGET	YEAR-TO-DATE THRU 10/31/18					
Fund 01 - GENERAL							
PROPERTY TAX REVENUE	5,917,935.00	5,724,454.08	5,726,758.81	0.00	191,176.19	96.77	269,424.85
CHARGE FOR SERVICE REVENUE	136,502.00	114,821.10	84,127.86	0.00	52,374.14	61.63	1,773.51
CONTRIBUTIONS/SPONSORSHIPS	2,500.00	0.00	1,344.12	0.00	1,155.88	53.76	1,344.12
INTEREST INCOME	84,500.00	31,477.24	69,251.67	0.00	15,248.33	81.95	38,909.83
SPECIAL RECEIPTS	13,925.00	5,264.37	1,832.96	0.00	12,092.04	13.16	(3,004.64)
TOTAL REVENUES	6,155,362.00	5,876,016.79	5,883,315.42	0.00	272,046.58	95.58	308,447.67
Fund 01 - GENERAL:							
SALARIES AND WAGES	2,523,511.98	1,350,863.54	1,210,656.27	0.00	1,312,855.71	47.98	(17,747.94)
FRINGE BENEFITS	377,837.41	183,347.49	178,523.64	0.00	199,313.77	47.25	7,309.75
CONTRACTUAL	812,312.00	456,440.67	383,382.64	123,539.79	305,389.57	62.40	(29,145.30)
COMMODITIES/SUPPLIES	410,855.00	267,513.84	241,860.12	9,677.98	159,316.90	61.22	10,667.02
UTILITIES	161,458.00	93,726.57	79,757.66	0.00	81,700.34	49.40	(1,768.08)
ROUTINE/PERIODIC MAINTENANCE	203,965.00	101,982.54	53,837.05	16,700.00	133,427.95	34.58	(6,961.07)
TRANSFERS TO OTHER FUNDS	3,950,000.00	1,185,000.00	0.00	0.00	3,950,000.00	0.00	(1,058,700.00)
TOTAL EXPENDITURES	8,439,939.39	3,638,874.65	2,148,017.38	149,917.77	6,142,004.24	27.23	(1,096,345.62)
TOTAL REVENUES	6,155,362.00	5,876,016.79	5,883,315.42	0.00	272,046.58	95.58	308,447.67
TOTAL EXPENDITURES	8,439,939.39	3,638,874.65	2,148,017.38	149,917.77	6,142,004.24	27.23	(1,096,345.62)
NET OF REVENUES & EXPENDITURES	(2,284,577.39)	2,237,142.14	3,735,298.04	(149,917.77)	(5,869,957.66)	156.94	1,404,793.29
BEG. FUND BALANCE	6,465,045.08	6,465,045.08	6,465,045.08				
END FUND BALANCE	4,180,467.69	8,702,187.22	10,200,343.12				
Fund 02 - RECREATION							
PROPERTY TAX REVENUE	2,155,845.00	2,056,479.51	2,086,356.15	0.00	69,488.85	96.78	91,179.39
CHARGE FOR SERVICE REVENUE	1,589,345.80	1,123,909.23	1,219,052.04	0.00	370,293.76	76.70	28,777.52
CONTRIBUTIONS/SPONSORSHIPS	1,250.00	758.46	1,500.00	0.00	(250.00)	120.00	1,500.00
MERCHANDISE/CONCESSION REV	135,665.00	127,380.38	123,215.38	0.00	12,449.62	90.82	9,363.36
INTEREST INCOME	40,000.00	17,328.45	44,006.21	0.00	(4,006.21)	110.02	27,793.58
SPECIAL RECEIPTS	211,214.00	101,641.58	121,256.95	0.00	89,957.05	57.41	8,351.36
TOTAL REVENUES	4,133,319.80	3,427,497.61	3,595,386.73	0.00	537,933.07	86.99	166,965.21
Fund 02 - RECREATION:							
SALARIES AND WAGES	1,825,578.27	1,180,828.65	1,156,827.81	0.00	668,750.46	63.37	5,549.36
FRINGE BENEFITS	145,690.82	70,891.36	70,585.19	0.00	75,105.63	48.45	(1,911.12)
CONTRACTUAL	446,027.00	271,083.45	242,953.19	33,063.00	170,510.81	61.81	29,574.54
COMMODITIES/SUPPLIES	340,837.00	232,392.84	227,256.31	1,580.00	111,500.69	67.24	20,283.50
UTILITIES	360,796.00	225,756.92	213,028.41	0.00	147,767.59	59.04	(19,877.65)
ROUTINE/PERIODIC MAINTENANCE	38,585.00	19,292.52	20,043.20	0.00	18,541.80	51.95	(10,231.54)
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	(12,100.00)
TRANSFERS TO OTHER FUNDS	1,150,000.00	516,279.72	0.00	0.00	1,150,000.00	0.00	(190,600.00)
TOTAL EXPENDITURES	4,307,514.09	2,516,525.46	1,930,694.11	34,643.00	2,342,176.98	45.63	(179,312.91)
TOTAL REVENUES	4,133,319.80	3,427,497.61	3,595,386.73	0.00	537,933.07	86.99	166,965.21
TOTAL EXPENDITURES	4,307,514.09	2,516,525.46	1,930,694.11	34,643.00	2,342,176.98	45.63	(179,312.91)

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT
 PERIOD ENDING 10/31/2018
 % Fiscal Year Completed: 50.41
 2ND QUARTER FINANCIAL ANALYSIS
 FOR THE SIX MONTHS ENDED 10/31/2018

ATTACHMENT B

ACCOUNT DESCRIPTION	2018-19 ORIGINAL BUDGET	BUDGET YEAR-TO-DATE THRU 10/31/18	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	YTD BALANCE DIFF 10/31/2018 10/31/2017
Fund 02 - RECREATION							
NET OF REVENUES & EXPENDITURES	(174,194.29)	910,972.15	1,664,692.62	(34,643.00)	(1,804,243.91)	935.77	346,278.12
BEG. FUND BALANCE	3,615,260.30	3,615,260.30	3,615,260.30				
END FUND BALANCE	3,441,066.01	4,526,232.45	5,279,952.92				
Fund 03 - MUSEUM							
PROPERTY TAX REVENUE	1,602,700.00	1,516,198.92	1,551,566.97	0.00	51,133.03	96.81	163,901.38
CHARGE FOR SERVICE REVENUE	1,303,837.00	770,040.29	717,263.94	(14,106.17)	600,679.23	53.93	(238,272.95)
CONTRIBUTIONS/SPONSORSHIPS	44,450.00	36,735.56	37,902.82	0.00	6,547.18	85.27	10,421.32
MERCHANDISE/CONCESSION REV	118,600.00	49,931.07	64,714.00	0.00	53,886.00	54.56	7,442.75
INTEREST INCOME	31,360.00	13,182.32	30,441.05	0.00	918.95	97.07	18,032.36
SPECIAL RECEIPTS	39,080.00	16,545.87	20,655.80	0.00	18,424.20	52.86	8,904.89
TOTAL REVENUES	3,140,027.00	2,402,634.03	2,422,544.58	(14,106.17)	731,588.59	76.70	(29,570.25)
SALARIES AND WAGES	992,417.83	531,625.12	523,913.00	0.00	468,504.83	52.79	30,618.21
FRINGE BENEFITS	104,783.49	51,053.13	47,654.30	0.00	57,129.19	45.48	(2,290.29)
CONTRACTUAL	899,337.00	515,088.01	524,531.31	468,251.90	(93,446.21)	110.39	92,806.32
COMMODITIES/SUPPLIES	156,129.00	84,001.71	91,681.46	0.00	64,447.54	58.72	21,087.93
UTILITIES	139,677.00	68,040.88	78,093.71	0.00	61,583.29	55.91	11,957.63
ROUTINE/PERIODIC MAINTENANCE	28,150.00	14,075.04	5,354.06	0.00	22,795.94	19.02	5,354.06
TRANSFERS TO OTHER FUNDS	350,000.00	133,200.39	0.00	0.00	350,000.00	0.00	(258,900.00)
TOTAL EXPENDITURES	2,670,494.32	1,397,084.28	1,271,227.84	468,251.90	931,014.58	65.14	(99,366.14)
Fund 03 - MUSEUM:							
TOTAL REVENUES	3,140,027.00	2,402,634.03	2,422,544.58	(14,106.17)	731,588.59	76.70	(29,570.25)
TOTAL EXPENDITURES	2,670,494.32	1,397,084.28	1,271,227.84	468,251.90	931,014.58	65.14	(99,366.14)
NET OF REVENUES & EXPENDITURES	469,532.68	1,005,549.75	1,151,316.74	(482,358.07)	(199,425.99)	142.47	69,795.89
BEG. FUND BALANCE	2,630,728.42	2,630,728.42	2,630,728.42				
END FUND BALANCE	3,100,261.10	3,636,278.17	3,782,045.16				
Fund 04 - LIABILITY INSURANCE							
PROPERTY TAX REVENUE	331,532.00	313,873.07	321,341.27	0.00	10,190.73	96.93	7,677.94
CHARGE FOR SERVICE REVENUE	500.00	364.35	140.00	0.00	360.00	28.00	(180.00)
INTEREST INCOME	6,240.00	3,011.92	4,841.75	0.00	1,398.25	77.59	2,250.60
TOTAL REVENUES	338,272.00	317,249.34	326,323.02	0.00	11,948.98	96.47	9,748.54
SALARIES AND WAGES	48,371.46	24,185.72	23,069.46	0.00	25,302.00	47.69	491.36
FRINGE BENEFITS	8,982.77	4,344.81	4,258.68	0.00	4,724.09	47.41	(144.37)
CONTRACTUAL	9,879.00	5,179.94	1,000.00	0.00	8,879.00	10.12	(2,011.35)
COMMODITIES/SUPPLIES	17,934.00	8,886.13	5,343.63	221.00	12,369.37	31.03	5,033.65
INSURANCE	232,089.80	105,917.05	90,899.80	53,557.08	87,632.92	62.24	(7,650.99)
CAPITAL OUTLAY	76,000.00	52,410.91	3,389.97	12,573.83	60,036.20	21.01	(20,053.20)
TOTAL EXPENDITURES	393,257.03	200,924.56	127,961.54	66,351.91	198,943.58	49.41	(24,334.90)
Fund 04 - LIABILITY INSURANCE:							
TOTAL REVENUES	338,272.00	317,249.34	326,323.02	0.00	11,948.98	96.47	9,748.54

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT
 PERIOD ENDING 10/31/2018
 % Fiscal Year Completed: 50.41
 2ND QUARTER FINANCIAL ANALYSIS
 FOR THE SIX MONTHS ENDED 10/31/2018

ATTACHMENT B

ACCOUNT DESCRIPTION	2018-19 ORIGINAL BUDGET	BUDGET YEAR-TO-DATE THRU 10/31/18	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	YTD BALANCE DIFF 10/31/2018 10/31/2017
Fund 04 - LIABILITY INSURANCE							
TOTAL EXPENDITURES	393,257.03	200,924.56	127,961.54	66,351.91	198,943.58	49.41	(24,334.90)
NET OF REVENUES & EXPENDITURES	(54,985.03)	116,324.78	198,361.48	(66,351.91)	(186,994.60)	240.08	34,083.44
BEG. FUND BALANCE	443,802.30	443,802.30	443,802.30				
END FUND BALANCE	388,817.27	560,127.08	642,163.78				
Fund 06 - IMRF FUND							
PROPERTY TAX REVENUE	333,305.00	312,490.07	322,581.30	0.00	10,723.70	96.78	6,556.29
INTEREST INCOME	2,925.00	1,462.50	3,037.47	0.00	(112.47)	103.85	1,670.98
TOTAL REVENUES	336,230.00	313,952.57	325,618.77	0.00	10,611.23	96.84	8,227.27
FRINGE BENEFITS	314,787.32	157,393.66	155,528.50	0.00	159,258.82	49.41	(6,013.24)
TOTAL EXPENDITURES	314,787.32	157,393.66	155,528.50	0.00	159,258.82	49.41	(6,013.24)
Fund 06 - IMRF FUND:							
TOTAL REVENUES	336,230.00	313,952.57	325,618.77	0.00	10,611.23	96.84	8,227.27
TOTAL EXPENDITURES	314,787.32	157,393.66	155,528.50	0.00	159,258.82	49.41	(6,013.24)
NET OF REVENUES & EXPENDITURES	21,442.68	156,558.91	170,090.27	0.00	(148,647.59)	793.23	14,240.51
BEG. FUND BALANCE	224,281.59	224,281.59	224,281.59				
END FUND BALANCE	245,724.27	380,840.50	394,371.86				
Fund 08 - AUDIT FUND							
PROPERTY TAX REVENUE	21,275.00	20,345.11	20,843.94	0.00	431.06	97.97	1,028.28
INTEREST INCOME	160.00	76.72	183.97	0.00	(23.97)	114.98	113.78
TOTAL REVENUES	21,435.00	20,421.83	21,027.91	0.00	407.09	98.10	1,142.06
CONTRACTUAL	27,500.00	24,421.74	19,500.00	0.00	8,000.00	70.91	0.00
TOTAL EXPENDITURES	27,500.00	24,421.74	19,500.00	0.00	8,000.00	70.91	0.00
Fund 08 - AUDIT FUND:							
TOTAL REVENUES	21,435.00	20,421.83	21,027.91	0.00	407.09	98.10	1,142.06
TOTAL EXPENDITURES	27,500.00	24,421.74	19,500.00	0.00	8,000.00	70.91	0.00
NET OF REVENUES & EXPENDITURES	(6,065.00)	(3,999.91)	1,527.91	0.00	(7,592.91)	25.19	1,142.06
BEG. FUND BALANCE	12,785.08	12,785.08	12,785.08				
END FUND BALANCE	6,720.08	8,785.17	14,312.99				
Fund 09 - PAVING AND LIGHTING FUND							
PROPERTY TAX REVENUE	86,872.00	83,820.02	84,616.47	0.00	2,255.53	97.40	2,992.05
INTEREST INCOME	2,900.00	1,245.53	1,595.18	0.00	1,304.82	55.01	671.23
TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	(458,700.00)
TOTAL REVENUES	89,772.00	85,065.55	86,211.65	0.00	3,560.35	96.03	(455,036.72)
ROUTINE/PERIODIC MAINTENANCE	47,000.00	23,499.96	17,096.27	0.00	29,903.73	36.38	(24,887.62)

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT
 PERIOD ENDING 10/31/2018
 % Fiscal Year Completed: 50.41
 2ND QUARTER FINANCIAL ANALYSIS
 FOR THE SIX MONTHS ENDED 10/31/2018

ATTACHMENT B

ACCOUNT DESCRIPTION	2018-19 ORIGINAL BUDGET	BUDGET YEAR-TO-DATE THRU 10/31/18	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	YTD BALANCE DIFF 10/31/2018 10/31/2017
Fund 09 - PAVING AND LIGHTING FUND							
CAPITAL OUTLAY	30,000.00	30,000.00	22,041.10	0.00	7,958.90	73.47	(377,958.90)
TOTAL EXPENDITURES	<u>77,000.00</u>	<u>53,499.96</u>	<u>39,137.37</u>	<u>0.00</u>	<u>37,862.63</u>	<u>50.83</u>	<u>(402,846.52)</u>
Fund 09 - PAVING AND LIGHTING FUND:							
TOTAL REVENUES	89,772.00	85,065.55	86,211.65	0.00	3,560.35	96.03	(455,036.72)
TOTAL EXPENDITURES	<u>77,000.00</u>	<u>53,499.96</u>	<u>39,137.37</u>	<u>0.00</u>	<u>37,862.63</u>	<u>50.83</u>	<u>(402,846.52)</u>
NET OF REVENUES & EXPENDITURES	12,772.00	31,565.59	47,074.28	0.00	(34,302.28)	368.57	(52,190.20)
BEG. FUND BALANCE	126,061.97	126,061.97	126,061.97				
END FUND BALANCE	138,833.97	157,627.56	173,136.25				
Fund 11 - ACTIVITY AND AFFILIATES FUND							
CHARGE FOR SERVICE REVENUE	3,700.00	417.96	1,839.09	0.00	1,860.91	49.71	(246.38)
INTEREST INCOME	500.00	213.76	406.99	0.00	93.01	81.40	220.01
SPECIAL RECEIPTS	4,660.00	742.30	(810.05)	0.00	5,470.05	(17.38)	(2,021.38)
TOTAL REVENUES	<u>8,860.00</u>	<u>1,374.02</u>	<u>1,436.03</u>	<u>0.00</u>	<u>7,423.97</u>	<u>16.21</u>	<u>(2,047.75)</u>
CONTRACTUAL	0.00	0.00	455.45	0.00	(455.45)	100.00	350.45
COMMODITIES/SUPPLIES	8,860.00	2,108.26	2,429.13	0.00	6,430.87	27.42	1,410.14
TOTAL EXPENDITURES	<u>8,860.00</u>	<u>2,108.26</u>	<u>2,884.58</u>	<u>0.00</u>	<u>5,975.42</u>	<u>32.56</u>	<u>1,760.59</u>
Fund 11 - ACTIVITY AND AFFILIATES FUND							
TOTAL REVENUES	8,860.00	1,374.02	1,436.03	0.00	7,423.97	16.21	(2,047.75)
TOTAL EXPENDITURES	<u>8,860.00</u>	<u>2,108.26</u>	<u>2,884.58</u>	<u>0.00</u>	<u>5,975.42</u>	<u>32.56</u>	<u>1,760.59</u>
NET OF REVENUES & EXPENDITURES	0.00	(734.24)	(1,448.55)	0.00	1,448.55	100.00	(3,808.34)
BEG. FUND BALANCE	2,621.31	2,621.31	2,621.31				
END FUND BALANCE	2,621.31	1,887.07	1,172.76				
Fund 12 - SPECIAL DONATIONS FUND							
CHARGE FOR SERVICE REVENUE	3,000.00	1,749.67	1,154.00	0.00	1,846.00	38.47	(6,197.33)
CONTRIBUTIONS/SPONSORSHIPS	55,520.00	29,836.12	10,629.03	0.00	44,890.97	19.14	(26,950.07)
INTEREST INCOME	1,400.00	506.15	1,050.62	0.00	349.38	75.04	554.52
TOTAL REVENUES	<u>59,920.00</u>	<u>32,091.94</u>	<u>12,833.65</u>	<u>0.00</u>	<u>47,086.35</u>	<u>21.42</u>	<u>(32,592.88)</u>
CONTRACTUAL	59,920.00	32,171.27	38,592.93	0.00	21,327.07	64.41	11,164.43
TOTAL EXPENDITURES	<u>59,920.00</u>	<u>32,171.27</u>	<u>38,592.93</u>	<u>0.00</u>	<u>21,327.07</u>	<u>64.41</u>	<u>11,164.43</u>
Fund 12 - SPECIAL DONATIONS FUND:							
TOTAL REVENUES	59,920.00	32,091.94	12,833.65	0.00	47,086.35	21.42	(32,592.88)
TOTAL EXPENDITURES	<u>59,920.00</u>	<u>32,171.27</u>	<u>38,592.93</u>	<u>0.00</u>	<u>21,327.07</u>	<u>64.41</u>	<u>11,164.43</u>
NET OF REVENUES & EXPENDITURES	0.00	(79.33)	(25,759.28)	0.00	25,759.28	100.00	(43,757.31)
BEG. FUND BALANCE	132,418.18	132,418.18	132,418.18				
END FUND BALANCE	132,418.18	132,338.85	106,658.90				

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT
 PERIOD ENDING 10/31/2018
 % Fiscal Year Completed: 50.41
 2ND QUARTER FINANCIAL ANALYSIS
 FOR THE SIX MONTHS ENDED 10/31/2018

ATTACHMENT B

ACCOUNT DESCRIPTION	2018-19 ORIGINAL BUDGET	BUDGET YEAR-TO-DATE THRU 10/31/18	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	YTD BALANCE DIFF 10/31/2018 10/31/2017
Fund 14 - SOCIAL SECURITY FUND							
PROPERTY TAX REVENUE	354,580.00	340,421.16	343,425.40	0.00	11,154.60	96.85	2,912.98
INTEREST INCOME	3,300.00	1,484.74	2,603.84	0.00	696.16	78.90	1,170.59
TOTAL REVENUES	357,880.00	341,905.90	346,029.24	0.00	11,850.76	96.69	4,083.57
FRINGE BENEFITS	428,547.91	268,471.16	241,644.78	0.00	186,903.13	56.39	(2,348.30)
TOTAL EXPENDITURES	428,547.91	268,471.16	241,644.78	0.00	186,903.13	56.39	(2,348.30)
Fund 14 - SOCIAL SECURITY FUND:							
TOTAL REVENUES	357,880.00	341,905.90	346,029.24	0.00	11,850.76	96.69	4,083.57
TOTAL EXPENDITURES	428,547.91	268,471.16	241,644.78	0.00	186,903.13	56.39	(2,348.30)
NET OF REVENUES & EXPENDITURES	(70,667.91)	73,434.74	104,384.46	0.00	(175,052.37)	147.71	6,431.87
BEG. FUND BALANCE	196,161.93	196,161.93	196,161.93				
END FUND BALANCE	125,494.02	269,596.67	300,546.39				
Fund 15 - SPECIAL RECREATION FUND							
PROPERTY TAX REVENUE	709,159.00	686,471.54	684,464.91	0.00	24,694.09	96.52	(171,434.20)
CHARGE FOR SERVICE REVENUE	158,456.00	101,678.32	102,860.05	0.00	55,595.95	64.91	9,090.47
CONTRIBUTIONS/SPONSORSHIPS	225,203.00	112,601.54	214,163.48	0.00	11,039.52	95.10	213,813.48
INTEREST INCOME	23,500.00	11,749.98	19,221.83	0.00	4,278.17	81.80	9,113.39
SPECIAL RECEIPTS	1,422.00	843.84	700.00	0.00	722.00	49.23	(99.57)
TOTAL REVENUES	1,117,740.00	913,345.22	1,021,410.27	0.00	96,329.73	91.38	60,483.57
SALARIES AND WAGES	457,408.83	299,739.11	249,605.87	0.00	207,802.96	54.57	(48,638.02)
FRINGE BENEFITS	86,908.22	25,026.29	41,785.78	0.00	45,122.44	48.08	30,342.47
CONTRACTUAL	108,584.00	49,297.10	39,431.00	1,809.00	67,344.00	37.98	(6,419.68)
COMMODITIES/SUPPLIES	34,151.00	18,261.70	20,840.23	2.00	13,308.77	61.03	3,596.78
UTILITIES	1,330.00	602.73	555.42	0.00	774.58	41.76	(1,702.30)
INSURANCE	12,175.30	5,412.06	4,932.62	2,950.50	4,292.18	64.75	1,278.92
ROUTINE/PERIODIC MAINTENANCE	18,000.00	9,000.00	6,578.50	0.00	11,421.50	36.55	6,578.50
CAPITAL OUTLAY	1,089,198.00	486,671.44	8,596.82	20,877.50	1,059,723.68	2.71	(254,292.73)
TOTAL EXPENDITURES	1,807,755.35	894,010.43	372,326.24	25,639.00	1,409,790.11	22.01	(269,256.06)
Fund 15 - SPECIAL RECREATION FUND:							
TOTAL REVENUES	1,117,740.00	913,345.22	1,021,410.27	0.00	96,329.73	91.38	60,483.57
TOTAL EXPENDITURES	1,807,755.35	894,010.43	372,326.24	25,639.00	1,409,790.11	22.01	(269,256.06)
NET OF REVENUES & EXPENDITURES	(690,015.35)	19,334.79	649,084.03	(25,639.00)	(1,313,460.38)	90.35	329,739.63
BEG. FUND BALANCE	1,606,127.48	1,606,127.48	1,606,127.48				
END FUND BALANCE	916,112.13	1,625,462.27	2,255,211.51				
Fund 16 - CAPITAL IMPROVEMENTS FUND							
PERSONAL PROPERTY REPLACEMENT TAXES	250,000.00	88,973.61	82,423.39	0.00	167,576.61	32.97	2,402.31
CONTRIBUTIONS/SPONSORSHIPS	200,000.00	0.00	0.00	0.00	200,000.00	0.00	(100,000.00)
INTEREST INCOME	27,500.00	10,663.14	16,320.43	0.00	11,179.57	59.35	7,866.03
SPECIAL RECEIPTS	67,861.00	13,334.00	151,894.00	0.00	(84,033.00)	223.83	151,894.00
TRANSFERS FROM OTHER FUNDS	3,000,000.00	600,000.00	0.00	0.00	3,000,000.00	0.00	(749,500.00)

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT
 PERIOD ENDING 10/31/2018
 % Fiscal Year Completed: 50.41
 2ND QUARTER FINANCIAL ANALYSIS
 FOR THE SIX MONTHS ENDED 10/31/2018

ATTACHMENT B

ACCOUNT DESCRIPTION	2018-19	BUDGET	YTD BALANCE	ENCUMBERED	UNENCUMBERED	% BDGT	YTD BALANCE DIFF
	ORIGINAL	YEAR-TO-DATE					
	BUDGET	THRU 10/31/18	10/31/2018	YEAR-TO-DATE			10/31/2018 10/31/2017
Fund 16 - CAPITAL IMPROVEMENTS FUND							
TOTAL REVENUES	3,545,361.00	712,970.75	250,637.82	0.00	3,294,723.18	7.07	(687,337.66)
CONTRACTUAL	0.00	0.00	1,993.50	(1,993.50)	0.00	100.00	1,993.50
CAPITAL OUTLAY	4,713,706.00	2,433,538.48	532,460.09	770,755.87	3,410,490.04	27.65	358,652.70
TOTAL EXPENDITURES	4,713,706.00	2,433,538.48	534,453.59	768,762.37	3,410,490.04	27.65	360,646.20
Fund 16 - CAPITAL IMPROVEMENTS FUND:							
TOTAL REVENUES	3,545,361.00	712,970.75	250,637.82	0.00	3,294,723.18	7.07	(687,337.66)
TOTAL EXPENDITURES	4,713,706.00	2,433,538.48	534,453.59	768,762.37	3,410,490.04	27.65	360,646.20
NET OF REVENUES & EXPENDITURES	(1,168,345.00)	(1,720,567.73)	(283,815.77)	(768,762.37)	(115,766.86)	90.09	(1,047,983.86)
BEG. FUND BALANCE	2,501,951.02	2,501,951.02	2,501,951.02				
END FUND BALANCE	1,333,606.02	781,383.29	2,218,135.25				
Fund 19 - POLICE PROTECTION							
PROPERTY TAX REVENUE	23,048.00	21,750.26	22,084.11	0.00	963.89	95.82	1,087.64
INTEREST INCOME	780.00	332.47	748.33	0.00	31.67	95.94	426.91
TOTAL REVENUES	23,828.00	22,082.73	22,832.44	0.00	995.56	95.82	1,514.55
CONTRACTUAL	18,000.00	6,343.14	3,301.14	0.00	14,698.86	18.34	3,301.14
TOTAL EXPENDITURES	18,000.00	6,343.14	3,301.14	0.00	14,698.86	18.34	3,301.14
Fund 19 - POLICE PROTECTION:							
TOTAL REVENUES	23,828.00	22,082.73	22,832.44	0.00	995.56	95.82	1,514.55
TOTAL EXPENDITURES	18,000.00	6,343.14	3,301.14	0.00	14,698.86	18.34	3,301.14
NET OF REVENUES & EXPENDITURES	5,828.00	15,739.59	19,531.30	0.00	(13,703.30)	335.13	(1,786.59)
BEG. FUND BALANCE	55,959.28	55,959.28	55,959.28				
END FUND BALANCE	61,787.28	71,698.87	75,490.58				
Fund 21 - BOND AMORTIZATION FUND							
PROPERTY TAX REVENUE	1,138,201.00	968,909.92	1,101,441.11	0.00	36,759.89	96.77	16,966.20
INTEREST INCOME	2,900.00	2,288.31	6,765.63	0.00	(3,865.63)	233.30	4,023.55
TOTAL REVENUES	1,141,101.00	971,198.23	1,108,206.74	0.00	32,894.26	97.12	20,989.75
TRANSFERS TO OTHER FUNDS	1,141,101.00	0.00	1,121,589.02	0.00	19,511.98	98.29	34,372.03
TOTAL EXPENDITURES	1,141,101.00	0.00	1,121,589.02	0.00	19,511.98	98.29	34,372.03
Fund 21 - BOND AMORTIZATION FUND:							
TOTAL REVENUES	1,141,101.00	971,198.23	1,108,206.74	0.00	32,894.26	97.12	20,989.75
TOTAL EXPENDITURES	1,141,101.00	0.00	1,121,589.02	0.00	19,511.98	98.29	34,372.03
NET OF REVENUES & EXPENDITURES	0.00	971,198.23	(13,382.28)	0.00	13,382.28	100.00	(13,382.28)

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT
 PERIOD ENDING 10/31/2018
 % Fiscal Year Completed: 50.41
 2ND QUARTER FINANCIAL ANALYSIS
 FOR THE SIX MONTHS ENDED 10/31/2018

ATTACHMENT B

ACCOUNT DESCRIPTION	2018-19 ORIGINAL BUDGET	BUDGET YEAR-TO-DATE THRU 10/31/18	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	YTD BALANCE DIFF 10/31/2018 10/31/2017
Fund 21 - BOND AMORTIZATION FUND							
BEG. FUND BALANCE	13,382.28	13,382.28	13,382.28				
END FUND BALANCE	13,382.28	984,580.51					
Fund 22 - BOND PROCEEDS FUND							
INTEREST INCOME	13,500.00	3,890.45	12,236.23	0.00	1,263.77	90.64	7,670.08
TRANSFERS FROM OTHER FUNDS	1,141,101.00	0.00	1,121,589.02	0.00	19,511.98	98.29	34,372.03
TOTAL REVENUES	1,154,601.00	3,890.45	1,133,825.25	0.00	20,775.75	98.20	42,042.11
CONTRACTUAL	3,578.00	0.00	428.00	0.00	3,150.00	11.96	0.00
CAPITAL OUTLAY	875,670.00	320,866.11	375,684.99	164,355.50	335,629.51	61.67	189,135.30
DEBT SERVICE PRINCIPAL	435,000.00	0.00	435,000.00	0.00	0.00	100.00	15,000.00
DEBT SERVICE INTEREST/FEES	118,000.00	58,000.00	100,650.00	0.00	17,350.00	85.30	(8,400.00)
TOTAL EXPENDITURES	1,432,248.00	378,866.11	911,762.99	164,355.50	356,129.51	75.13	195,735.30
Fund 22 - BOND PROCEEDS FUND:							
TOTAL REVENUES	1,154,601.00	3,890.45	1,133,825.25	0.00	20,775.75	98.20	42,042.11
TOTAL EXPENDITURES	1,432,248.00	378,866.11	911,762.99	164,355.50	356,129.51	75.13	195,735.30
NET OF REVENUES & EXPENDITURES	(277,647.00)	(374,975.66)	222,062.26	(164,355.50)	(335,353.76)	20.78	(153,693.19)
BEG. FUND BALANCE	244,468.82	244,468.82	244,468.82				
END FUND BALANCE	(33,178.18)	(130,506.84)	466,531.08				
Fund 24 - LAND ACQUISITION FUND							
INTEREST INCOME	7,425.00	2,757.06	6,293.60	0.00	1,131.40	84.76	3,219.88
TRANSFERS FROM OTHER FUNDS	100,000.00	20,000.00	0.00	0.00	100,000.00	0.00	(100,000.00)
TOTAL REVENUES	107,425.00	22,757.06	6,293.60	0.00	101,131.40	5.86	(96,780.12)
Fund 24 - LAND ACQUISITION FUND:							
TOTAL REVENUES	107,425.00	22,757.06	6,293.60	0.00	101,131.40	5.86	(96,780.12)
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	107,425.00	22,757.06	6,293.60	0.00	101,131.40	5.86	(96,780.12)
BEG. FUND BALANCE	611,785.33	611,785.33	611,785.33				
END FUND BALANCE	719,210.33	634,542.39	618,078.93				
Fund 25 - PARK DEVELOPMENT FUND							
INTEREST INCOME	9,400.00	2,482.67	8,156.72	0.00	1,243.28	86.77	4,319.68
TRANSFERS FROM OTHER FUNDS	100,000.00	50,000.00	0.00	0.00	100,000.00	0.00	(100,000.00)
TOTAL REVENUES	109,400.00	52,482.67	8,156.72	0.00	101,243.28	7.46	(95,680.32)
CAPITAL OUTLAY	440,000.00	220,000.02	0.00	24,500.00	415,500.00	5.57	0.00
TOTAL EXPENDITURES	440,000.00	220,000.02	0.00	24,500.00	415,500.00	5.57	0.00
Fund 25 - PARK DEVELOPMENT FUND:							
TOTAL REVENUES	109,400.00	52,482.67	8,156.72	0.00	101,243.28	7.46	(95,680.32)

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT
 PERIOD ENDING 10/31/2018
 % Fiscal Year Completed: 50.41
 2ND QUARTER FINANCIAL ANALYSIS
 FOR THE SIX MONTHS ENDED 10/31/2018

ATTACHMENT B

ACCOUNT DESCRIPTION	2018-19 ORIGINAL BUDGET	BUDGET YEAR-TO-DATE THRU 10/31/18	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	YTD BALANCE DIFF 10/31/2018 10/31/2017
Fund 25 - PARK DEVELOPMENT FUND							
TOTAL EXPENDITURES	440,000.00	220,000.02	0.00	24,500.00	415,500.00	5.57	0.00
NET OF REVENUES & EXPENDITURES	(330,600.00)	(167,517.35)	8,156.72	(24,500.00)	(314,256.72)	4.94	(95,680.32)
BEG. FUND BALANCE	813,401.27	813,401.27	813,401.27				
END FUND BALANCE	482,801.27	645,883.92	821,557.99				
Fund 26 - TRAILS AND PATHWAYS FUND							
INTEREST INCOME	2,000.00	435.93	2,052.30	0.00	(52.30)	102.62	1,515.78
TRANSFERS FROM OTHER FUNDS	100,000.00	50,000.00	0.00	0.00	100,000.00	0.00	(100,000.00)
TOTAL REVENUES	102,000.00	50,435.93	2,052.30	0.00	99,947.70	2.01	(98,484.22)
CAPITAL OUTLAY	53,500.00	26,749.98	0.00	0.00	53,500.00	0.00	0.00
TOTAL EXPENDITURES	53,500.00	26,749.98	0.00	0.00	53,500.00	0.00	0.00
Fund 26 - TRAILS AND PATHWAYS FUND:							
TOTAL REVENUES	102,000.00	50,435.93	2,052.30	0.00	99,947.70	2.01	(98,484.22)
TOTAL EXPENDITURES	53,500.00	26,749.98	0.00	0.00	53,500.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	48,500.00	23,685.95	2,052.30	0.00	46,447.70	4.23	(98,484.22)
BEG. FUND BALANCE	202,524.64	202,524.64	202,524.64				
END FUND BALANCE	251,024.64	226,210.59	204,576.94				
Fund 27 - HUMAN KINETICS PARK IMPROVEMENT FUND							
CONTRIBUTIONS/SPONSORSHIPS	574,510.00	287,254.98	0.00	0.00	574,510.00	0.00	0.00
CAPITAL GRANTS	137,500.00	68,749.98	0.00	0.00	137,500.00	0.00	0.00
INTEREST INCOME	13,000.00	6,499.98	0.00	0.00	13,000.00	0.00	0.00
TRANSFERS FROM OTHER FUNDS	2,150,000.00	1,075,000.02	0.00	0.00	2,150,000.00	0.00	0.00
TOTAL REVENUES	2,875,010.00	1,437,504.96	0.00	0.00	2,875,010.00	0.00	0.00
CONTRACTUAL	15,010.00	7,504.98	0.00	0.00	15,010.00	0.00	0.00
CAPITAL OUTLAY	710,000.00	355,000.02	46.00	0.00	709,954.00	0.01	46.00
TOTAL EXPENDITURES	725,010.00	362,505.00	46.00	0.00	724,964.00	0.01	46.00
Fund 27 - HUMAN KINETICS PARK IMPROVEM							
TOTAL REVENUES	2,875,010.00	1,437,504.96	0.00	0.00	2,875,010.00	0.00	0.00
TOTAL EXPENDITURES	725,010.00	362,505.00	46.00	0.00	724,964.00	0.01	46.00
NET OF REVENUES & EXPENDITURES	2,150,000.00	1,074,999.96	(46.00)	0.00	2,150,046.00	0.00	(46.00)
BEG. FUND BALANCE							
END FUND BALANCE	2,150,000.00	1,074,999.96	(46.00)				
TOTAL REVENUES - ALL FUNDS	24,817,543.80	17,004,877.58	16,574,142.14	(14,106.17)	8,257,507.83	66.73	(873,885.62)
TOTAL EXPENDITURES - ALL FUNDS	27,059,140.41	12,613,488.16	8,918,668.01	1,702,421.45	16,438,050.95	39.25	(1,472,798.00)
NET OF REVENUES & EXPENDITURES	(2,241,596.61)	4,391,389.42	7,655,474.13	(1,716,527.62)	(8,180,543.12)	264.94	598,912.38
BEG. FUND BALANCE - ALL FUNDS	19,898,766.28	19,898,766.28	19,898,766.28				
END FUND BALANCE - ALL FUNDS	17,657,169.67	24,290,155.70	27,554,240.41				

Legend

●	Meets or Exceeds Budget Expectations
▲	Within \$1,000 of Budget
◆	Not meeting Budget

FUND/DEPARTMENT DESCRIPTION	2018-19 ORIGINAL BUDGET NET SURPLUS (DEFICIT)	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	YTD Balance Plus Encumbered YTD Net Surplus (Deficit) 10/31/2018	UNENCUMBERED NET SURPLUS (DEFICIT) BALANCE
Fund 01 - GENERAL					
Net - Dept 01-001-ADMINISTRATION	437,230.72	5,055,698.64	(39,957.93)	5,015,740.71	● 4,578,509.99
Net - Dept 10-006-PUBLIC AFFAIRS - VOLUNTEERS	(7,546.00)	(4,559.46)	0.00	(4,559.46)	● 2,986.54
Net - Dept 10-069-PUBLIC AFFAIRS - MARKETING	(141,697.14)	(64,000.91)	(13,686.00)	(77,686.91)	● 64,010.23
Net - Dept 20-001-OPERATIONS - ADMINISTRATION	(343,988.63)	(96,011.00)	(37,612.20)	(133,623.20)	● 210,365.43
Net - Dept 20-070-OPERATIONS - SAFETY	(20,985.00)	(12,780.03)	0.00	(12,780.03)	● 8,204.97
Net - Dept 20-071-OPERATIONS - LANDSCAPE MAINTENANCE	(596,683.04)	(344,988.54)	(2,816.16)	(347,804.70)	● 248,878.34
Net - Dept 20-072-OPERATIONS - FACILITIES & EQUIPMENT	(453,194.11)	(225,899.27)	(329.00)	(226,228.27)	● 226,965.84
Net - Dept 20-073-OPERATIONS - PARK MAINTENANCE	(182,796.13)	(86,911.52)	(728.00)	(87,639.52)	● 95,156.61
Net - Dept 20-074-OPERATIONS - FLOWER ISLANDS	(47,007.38)	(41,733.81)	0.00	(41,733.81)	● 5,273.57
Net - Dept 20-075-OPERATIONS - PARK FLOWERS	(317,478.48)	(197,095.88)	0.00	(197,095.88)	● 120,382.60
Net - Dept 20-079-OPERATIONS - SPECIAL PROJECTS	(230,736.49)	(110,875.06)	(17,840.00)	(128,715.06)	● 102,021.43
Net - Dept 20-080-OPERATIONS - NATURAL AREAS	(111,027.30)	(55,173.17)	0.00	(55,173.17)	● 55,854.13
Net - Dept 20-300-OPERATIONS - PLANNING & DEVELOPMENT	(264,308.41)	(77,777.15)	(36,948.48)	(114,725.63)	● 149,582.78
Net - Dept 30-077-FACILITIES - SKATE PARK	0.00	(101.55)	0.00	(101.55)	▲ (101.55)
Net - Dept 30-091 - FACILITIES - SPALDING PARK	0.00	(250.00)	0.00	(250.00)	▲ (250.00)
Net - Dept 30-098-FACILITIES - DOUGLASS BRANCH LIBRARY	(5,310.00)	(5,048.63)	0.00	(5,048.63)	● 261.37
Net - Dept 60-096-OTHER PROGRAMS - EDDIE ALBERT GARDENS	950.00	2,805.38	0.00	2,805.38	● 1,855.38
NET OF REVENUES & EXPENDITURES	(2,284,577.39)	3,735,298.04	(149,917.77)	3,585,380.27	● 5,869,957.66

Fund 02 - RECREATION

Net - Dept 01-001 - ADMINISTRATION	673,553.55	1,955,164.07	(9,831.00)	1,945,333.07	● 1,271,779.52
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






Legend

●	Meets or Exceeds Budget Expectations
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◆	Not meeting Budget

FUND/DEPARTMENT DESCRIPTION	2018-19	YTD BALANCE	ENCUMBERED	YTD Balance Plus	UNENCUMBERED
	ORIGINAL BUDGET NET SURPLUS (DEFICIT)	10/31/2018	YEAR-TO-DATE	Encumbered YTD Net Surplus (Deficit) 10/31/2018	NET SURPLUS (DEFICIT) BALANCE
Net - Dept 30-020 - FACILITIES - DOUGLASS ANNEX	(16,762.00)	(5,965.66)	(450.00)	(6,415.66) ●	10,346.34
Net - Dept 30-021 - FACILITIES - HAYS CENTER	(8,502.00)	(12,540.71)	(225.00)	(12,765.71) ◆	(4,263.71)
Net - Dept 30-076 - FACILITIES - BALL FIELDS	(298,165.07)	(183,859.77)	(208.00)	(184,067.77) ●	114,097.30
Net - Dept 30-091 - FACILITIES - SPALDING PARK	0.00	(139.00)	0.00	(139.00) ▲	(139.00)
Net - Dept 30-092 - FACILITIES - DOUGLASS COMMUNITY CENTER	(169,547.81)	(88,977.30)	(554.00)	(89,531.30) ●	80,016.51
Net - Dept 30-093 - FACILITIES - BICENTENNIAL CENTER	19,096.00	9,462.00	(225.00)	9,237.00 ◆	(9,859.00)
Net - Dept 30-094 - FACILITIES - KAUFMAN LAKE	(5,248.00)	(1,283.38)	0.00	(1,283.38) ●	3,964.62
Net - Dept 30-097 - FACILITIES - BMC/PAVILION RENTAL	12,200.00	10,376.50	0.00	10,376.50 ◆	(1,823.50)
Net - Dept 30-155 - FACILITIES - DOG PARK	7,216.69	3,424.02	0.00	3,424.02 ◆	(3,792.67)
Net - Dept 30-160 - FACILITIES - LEONARD RECREATION CENTER	(190,676.16)	(42,977.34)	(1,957.00)	(44,934.34) ●	145,741.82
Net - Dept 40-025 - SPORTS PROGRAMS - DODDS TENNIS CENTER	(3,898.00)	2,940.08	(14,764.00)	(11,823.92) ◆	(7,925.92)
Net - Dept 40-065 - SPORTS PROGRAMS - FITNESS EVENTS	(5,304.44)	(3,584.68)	0.00	(3,584.68) ●	1,719.76
Net - Dept 40-081 - SPORTS PROGRAMS - ADULT BASKETBALL	0.00	27.23	0.00	27.23 ●	27.23
Net - Dept 40-082 - SPORTS PROGRAMS - ADULT SOFTBALL	16,458.44	24,816.91	0.00	24,816.91 ●	8,358.47
Net - Dept 40-083 - SPORTS PROGRAMS - ADULT VOLLEYBALL	752.81	3,179.53	0.00	3,179.53 ●	2,426.72
Net - Dept 40-085 - SPORTS PROGRAMS - YOUTH BASKETBALL	480.90	(3,933.73)	0.00	(3,933.73) ◆	(4,414.63)
Net - Dept 40-086 - SPORTS PROGRAMS - YOUTH SOFTBALL	(4,369.66)	(1,434.44)	0.00	(1,434.44) ●	2,935.22
Net - Dept 40-088 - SPORTS PROGRAMS - YOUTH SOCCER	3,642.80	(570.69)	0.00	(570.69) ◆	(4,213.49)
Net - Dept 40-150 - SPORTS PROGRAMS - GROUP FITNESS PROGRAMS	8,438.38	10,844.37	0.00	10,844.37 ●	2,405.99
Net - Dept 40-154 - SPORTS PROGRAMS - SPRINGER FITNESS	1,502.00	72.50	0.00	72.50 ◆	(1,429.50)
Net - Dept 40-195 - SPORTS PROGRAMS-MOTOR SKILLS DEVELOPMENT	2,026.68	3,009.05	0.00	3,009.05 ●	982.37
Net - Dept 40-196 - SPORTS PROGRAMS - SPORTS CAMPS	(350.64)	3,558.81	0.00	3,558.81 ●	3,909.45







Legend

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	Not meeting Budget

FUND/DEPARTMENT DESCRIPTION	2018-19	YTD BALANCE	ENCUMBERED	YTD Balance Plus		UNENCUMBERED
	ORIGINAL BUDGET NET SURPLUS (DEFICIT)	10/31/2018	YEAR-TO-DATE	Encumbered YTD Net Surplus (Deficit) 10/31/2018		
Net - Dept 40-197 - SPORTS PROGRAMS - DODDS SOCCER RENTALS	2,522.81	6,405.81	0.00	6,405.81		3,883.00
Net - Dept 40-198 - SPORTS PROGRAMS - BALL FIELD RENTAL	23,063.61	14,548.08	0.00	14,548.08		(8,515.53)
Net - Dept 40-200 - SPORTS PROGRAMS - YOUTH VOLLEYBALL	(165.78)	4,874.27	0.00	4,874.27		5,040.05
Net - Dept 40-202 - SPORTS PROGRAMS - ADULT SOCCER	(970.19)	(3,673.79)	0.00	(3,673.79)		(2,703.60)
Net - Dept 40-203 - SPORTS PROGRAMS-DOUGLASS YOUTH	(3,194.81)	2,931.52	(130.00)	2,801.52		5,996.33
Net - Dept 40-204 - SPORTS PROGRAMS-DOUGLASS ADULT	(1,520.00)	0.00	0.00	0.00		1,520.00
Net - Dept 50-004 - AFTERSCHOOL/DAYCAMP-DOUGLASS AFTERSCHOOL	(3,902.89)	739.32	(245.00)	494.32		4,397.21
Net - Dept 50-005 - AFTERSCHOOL/DAYCAMP-GIRLS EXPLORE	(1,060.92)	1,158.45	0.00	1,158.45		2,219.37
Net - Dept 50-006 - AFTERSCHOOL/DAYCAMP-DOUGLASS SCHOOL OUT	(454.92)	599.12	0.00	599.12		1,054.04
Net - Dept 50-009 - AFTERSCHOOL/DAYCAMP - TEEN CAMP	(2,840.00)	(850.14)	0.00	(850.14)		1,989.86
Net - Dept 50-011 - AFTERSCHOOL/DAYCAMP-BUSYBEES/SWINGSETTER	41,149.50	23,919.43	0.00	23,919.43		(17,230.07)
Net - Dept 50-012 - AFTERSCHOOL/DAYCAMP-LEONHARD DAY CAMP	(4,188.88)	13,993.43	0.00	13,993.43		18,182.31
Net - Dept 50-013 - AFTERSCHOOL/DAYCAMP-DOUGLASS DAY CAMP	(21,149.85)	(1,751.96)	0.00	(1,751.96)		19,397.89
Net - Dept 50-016 - AFTERSCHOOL/DAYCAMP-COMMUNITY MATTERS GR	520.00	(125.70)	0.00	(125.70)		(645.70)
Net - Dept 50-017 - AFTERSCHOOL/DAYCAMP-LEONHARD AFTERSCHOOL	14,499.74	4,533.04	0.00	4,533.04		(9,966.70)
Net - Dept 50-144 - AFTERSCHOOL/DAYCAMP-PRESCHOOL CLASS	(136.30)	1,626.25	0.00	1,626.25		1,762.55
Net - Dept 60-026 - OTHER PROGRAMS - SHOLEM SWIM TEAM	(63.01)	1,237.91	0.00	1,237.91		1,300.92
Net - Dept 60-130 - OTHER PROGRAMS - DOUGLASS SENIORS	(61,715.00)	(24,807.98)	0.00	(24,807.98)		36,907.02
Net - Dept 60-131 - OTHER PROGRAMS - HAYS SENIORS	(12,699.00)	(3,818.33)	0.00	(3,818.33)		8,880.67
Net - Dept 60-241 - OTHER PROGRAMS - SCHOOLS DAY OUT	(3,522.26)	(1,901.96)	0.00	(1,901.96)		1,620.30
Net - Dept 65-123 - TEEN - TEENS IN ACTION	(5,172.00)	(1,893.11)	0.00	(1,893.11)		3,278.89
Net - Dept 68-092 - SPECIAL EVENTS-DOUGLASS COMMUNITY CENTER	(10,274.33)	(1,106.37)	0.00	(1,106.37)		9,167.96






















Legend

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	Not meeting Budget

FUND/DEPARTMENT DESCRIPTION	2018-19	YTD BALANCE	ENCUMBERED	YTD Balance Plus	UNENCUMBERED
	ORIGINAL BUDGET NET SURPLUS (DEFICIT)	10/31/2018	YEAR-TO-DATE	Encumbered YTD Net Surplus (Deficit) 10/31/2018	NET SURPLUS (DEFICIT) BALANCE
Net - Dept 69-024 - CONCESSIONS - SHOLEM AQUATIC CENTER	7,960.75	10,321.11	0.00	10,321.11 	2,360.36
Net - Dept 69-041 - CONCESSIONS - YOUTH BASEBALL/ZAHND PARK	(3,281.59)	(2,244.14)	0.00	(2,244.14) 	1,037.45
Net - Dept 69-080 - CONCESSIONS - DODDS PARK	1,773.22	(2,978.02)	(448.00)	(3,426.02) 	(5,199.24)
Net - Dept 69-088 - CONCESSIONS - DODDS SOCCER COMPLEX	(2,175.59)	(2,680.15)	(208.00)	(2,888.15) 	(712.56)
Net - Dept 70-022 - POOLS AND AQUATICS - SHOLEM POOL	(169,741.07)	(55,971.84)	(5,398.00)	(61,369.84) 	108,371.23
NET OF REVENUES & EXPENDITURES	(174,194.29)	1,664,692.62	(34,643.00)	1,630,049.62 	1,804,243.91

Legend

	Meets or Exceeds Budget Expectations
	Within \$1,000 of Budget
	Not meeting Budget

FUND/DEPARTMENT DESCRIPTION	2018-19 ORIGINAL BUDGET NET SURPLUS (DEFICIT)	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	YTD Balance Plus Encumbered YTD Net Surplus (Deficit) 10/31/2018	UNENCUMBERED NET SURPLUS (DEFICIT) BALANCE
Fund 03 - MUSEUM					
Net - Dept 01-001 - ADMINISTRATION	1,060,379.35	1,482,281.57	(6,554.00)	1,475,727.57	415,348.22 
Net - Dept 15-014 - CULTURAL ARTS - BACH'S LUNCH	(2,587.00)	(780.67)	(496.26)	(1,276.93)	1,310.07 
Net - Dept 15-015 - CULTURAL ARTS - YOUTH THEATRE	168.86	8,645.04	(5,790.56)	2,854.48	2,685.62 
Net - Dept 15-031 - CULTURAL ARTS - TASTE OF CU	(4,839.29)	(4,825.57)	(34.50)	(4,860.07)	(20.78) 
Net - Dept 15-032 - CULTURAL ARTS - SUMMER CONCERTS	(11,175.00)	(5,064.51)	0.00	(5,064.51)	6,110.49 
Net - Dept 15-036 - CULTURAL ARTS - ART EXHIBITION SERIES	(4,931.00)	(1,754.92)	0.00	(1,754.92)	3,176.08 
Net - Dept 15-038 - CULTURAL ARTS - BALLET PROGRAMS	12,024.61	6,082.82	(725.00)	5,357.82	(6,666.79) 
Net - Dept 15-067 - CULTURAL ARTS-FLANNEL FEST (FEST ARTS)	(10,155.00)	(6,395.24)	0.00	(6,395.24)	3,759.76 
Net - Dept 15-068 - CULTURAL ARTS - SPECIAL EVENTS	(59,471.03)	(28,510.83)	0.00	(28,510.83)	30,960.20 
Net - Dept 15-078 - CULTURAL ARTS - VIRGINIA THEATRE RENTALS	277,669.26	(7,049.85)	(11,942.33)	(18,992.18)	(296,661.44) 
Net - Dept 15-140 - CULTURAL ARTS - IRISH DANCE	6,582.87	1,891.91	0.00	1,891.91	(4,690.96) 
Net - Dept 15-141 - CULTURAL ARTS - DANCE PERFORMANCE	(13,389.55)	141.88	0.00	141.88	13,531.43 
Net - Dept 15-143 - CULTURAL ARTS - CULTURAL ARTS PROGRAM	(5,021.22)	2,745.86	0.00	2,745.86	7,767.08 
Net - Dept 15-146 - CULTURAL ARTS-OTHER DANCE PROGRAMS	2,256.96	3,507.73	0.00	3,507.73	1,250.77 
Net - Dept 15-170 - CULTURAL ARTS - CU DAYS	(12,198.27)	(5,208.30)	0.00	(5,208.30)	6,989.97 
Net - Dept 15-172 - CULTURAL ARTS - DADDY DAUGHTER DANCE	(785.00)	(1,740.07)	0.00	(1,740.07)	(955.07) 
Net - Dept 15-173 - CULTURAL ARTS - EGG HUNTS	(3,552.00)	(1,670.22)	0.00	(1,670.22)	1,881.78 
Net - Dept 15-174 - CULTURAL ARTS - HALLOWEEN FUNFEST	(4,686.00)	(3,256.34)	(253.00)	(3,509.34)	1,176.66 
Net - Dept 15-177 - CULTURAL ARTS - STREETFEST (MUSIC FEST)	(11,195.06)	72.18	0.00	72.18	11,267.24 
Net - Dept 30-019 - FACILITIES - POTTERY/CLAY STUDIO	(9,226.76)	5,161.30	0.00	5,161.30	14,388.06 
Net - Dept 30-020 - FACILITIES - DOUGLASS ANNEX	(15,000.00)	(875.00)	0.00	(875.00)	14,125.00 

Legend

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	Not meeting Budget

FUND/DEPARTMENT DESCRIPTION	2018-19 ORIGINAL BUDGET NET SURPLUS (DEFICIT)	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	YTD Balance Plus Encumbered YTD Net Surplus (Deficit) 10/31/2018	● ▲ ◆	UNENCUMBERED NET SURPLUS (DEFICIT) BALANCE
Net - Dept 30-030 - FACILITIES - SPRINGER CULTURAL CENTER	(228,933.87)	(108,287.98)	(554.00)	(108,841.98)	●	120,091.89
Net - Dept 30-078 - FACILITIES - VIRGINIA THEATRE	(407,665.80)	(207,288.12)	(388,684.27)	(595,972.39)	◆	(188,306.59)
Net - Dept 30-095 - FACILITIES - PRAIRIE FARM	(86,166.00)	(72,610.36)	0.00	(72,610.36)	●	13,555.64
Net - Dept 50-033 - AFTERSCHOOL/DAYCAMP-ART SMART KIDS	4,544.37	2,027.79	0.00	2,027.79	◆	(2,516.58)
Net - Dept 50-034 - AFTERSCHOOL/DAYCAMP-CREATIVE KIDS	8,690.00	20,461.39	0.00	20,461.39	●	11,771.39
Net - Dept 60-078 - VT - VIRGINIA THEATRE FILMS	(5,787.57)	5,198.83	(1,601.19)	3,597.64	●	9,385.21
Net - Dept 60-099 - OTHER PROGRAMS - SHOWMOBILE	2,495.21	(458.95)	0.00	(458.95)	◆	(2,954.16)
Net - Dept 68-078 - VT - HOUSE EVENTS	(46,607.65)	41,896.25	(65,722.96)	(23,826.71)	●	22,780.94
Net - Dept 69-078 - CONCESSIONS - VIRGINIA THEATRE	38,094.26	26,979.12	0.00	26,979.12	◆	(11,115.14)
NET OF REVENUES & EXPENDITURES	469,532.68	1,151,316.74	(482,358.07)	668,958.67	●	199,425.99

Legend

	Meets or Exceeds Budget Expectations
	Within \$1,000 of Budget
	Not meeting Budget

FUND/DEPARTMENT DESCRIPTION	2018-19 ORIGINAL BUDGET NET SURPLUS (DEFICIT)	YTD BALANCE 10/31/2018	ENCUMBERED YEAR-TO-DATE	YTD Balance Plus Encumbered YTD Net Surplus (Deficit) 10/31/2018	● ▲ ◆	UNENCUMBERED NET SURPLUS (DEFICIT) BALANCE
Fund 15 - SPECIAL RECREATION FUND						
Net - Dept 25-001 - CUSR - ADMINISTRATION	(529,672.35)	726,462.53	(25,489.00)	700,973.53	●	1,230,645.88
Net - Dept 25-006 - CUSR - VOLUNTEERS	(450.00)	0.00	0.00	0.00	●	450.00
Net - Dept 25-050 - CUSR - DAYS OUT PROGRAMS	(3,468.00)	481.09	0.00	481.09	●	3,949.09
Net - Dept 25-051 - CUSR - TEEN/CAMP SPIRIT	(46,199.00)	(33,225.94)	0.00	(33,225.94)	●	12,973.06
Net - Dept 25-052 - CUSR - TRANSPORTATION	(8,300.00)	(2,652.20)	0.00	(2,652.20)	●	5,647.80
Net - Dept 25-054 - CUSR - YOUTH/TEEN PROGRAMS	2,294.00	1,494.05	0.00	1,494.05	▲	(799.95)
Net - Dept 25-056 - CUSR - SPECIAL EVENTS	0.00	3,462.70	0.00	3,462.70	●	3,462.70
Net - Dept 25-058 - CUSR - DANCE	3,380.00	4,213.71	(150.00)	4,063.71	●	683.71
Net - Dept 25-059 - CUSR - ADULT PROGRAMS	(14,038.00)	(2,742.91)	0.00	(2,742.91)	●	11,295.09
Net - Dept 25-060 - CUSR - AFTERSCHOOL PROGRAM	(29,915.00)	(11,688.64)	0.00	(11,688.64)	●	18,226.36
Net - Dept 25-061 - CUSR - OVERNIGHT TRIPS	(1,234.00)	1,591.41	0.00	1,591.41	●	2,825.41
Net - Dept 25-062 - CUSR - SPECIAL OLYMPICS	(11,002.00)	(4,085.21)	0.00	(4,085.21)	●	6,916.79
Net - Dept 25-063 - CUSR - SPORTS & FITNESS	500.00	3,719.30	0.00	3,719.30	●	3,219.30
Net - Dept 25-064 - CUSR - FOR KIDS ONLY CAMP	(50,581.00)	(37,357.45)	0.00	(37,357.45)	●	13,223.55
Net - Dept 25-091 - CUSR - SPALDING RECREATION CENTER	(1,330.00)	(588.41)	0.00	(588.41)	●	741.59
NET OF REVENUES & EXPENDITURES	(690,015.35)	649,084.03	(25,639.00)	623,445.03	●	1,313,460.38

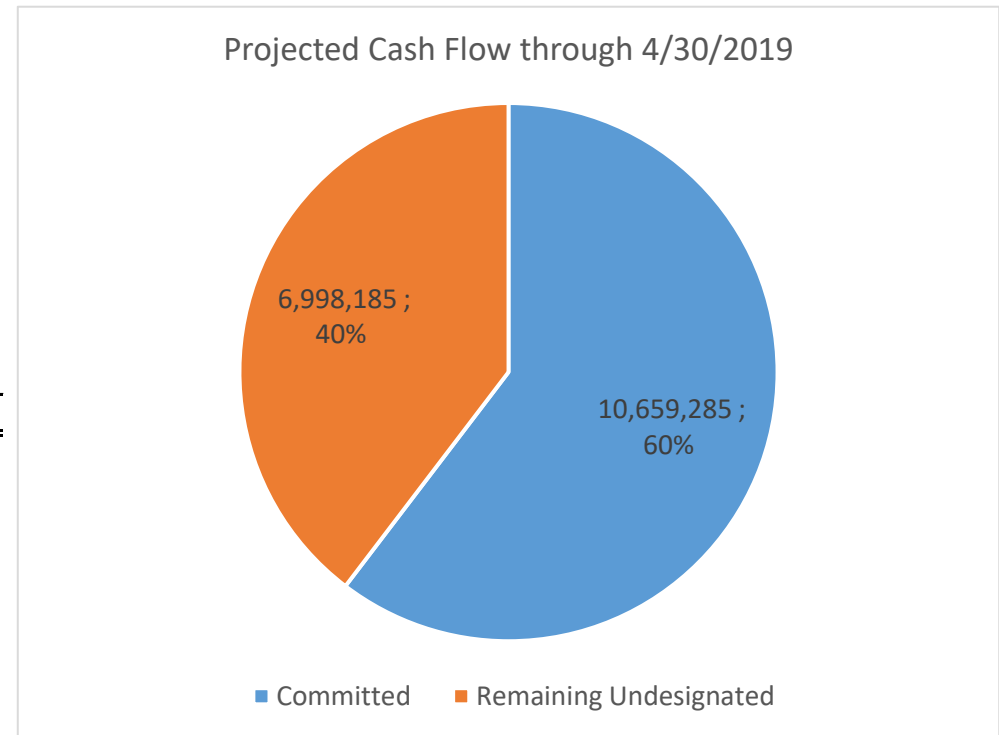
Champaign Park District
 Projected Cash Flow Through 4/30/19

ATTACHMENT D

Cash/Investments, 4/30/2019		\$17,657,470	
Less:			
120-day reserve	3,277,134		
Martens Center CPD Commitment	2,000,000		
Martens Center Start-Up Funds	150,000		
Capital Project Funds	2,905,680		
Additional Funds-Shop Expansion*	200,000		
Legal/Payroll Restrictions	2,126,471	(10,659,285)	
Excess Funds Remaining		<u>\$6,998,185</u>	

*-Board approved at Regular meeting on October 10, 2018, not to exceed

Above calculation excludes current-year projected surplus/deficit



Martens Center Capital & Fundraising Campaign

Pledge (excludes \$400,000 for land donation)

as of 10/31/2018

Martens	4,000,000.00	
CPD Portion	2,000,000.00	
Others (pledge form on file)	235,000.00	
Total Pledged	6,235,000.00	

Construction Draws

Prior period	\$	122,086.76
Current approved	\$	3,052.51
Total paid on project	\$	125,139.27

Pledged Funds received

Park District funds	-	
Martens	1,000,000.00	
Others (pledge form on file)	200,000.00	
Pledged Funds Received	1,200,000.00	

Funds available 6,139,675.71 - proof - s/b \$0

\$5,035,000.00 Pledges Outstanding

Investment Earnings, net of fees	5,958.54
Funds Received - Not Pledges	\$23,856.44

Total Funds committed to date	\$	292,489.98
TOTAL UNCOMMITTED FUNDS	\$	5,847,185.73

Martens Center Capital & Fundraising Campaign

Martens Center Capital & Fundraising Campaign							Total PAID	Balance Outstanding	Notes:
Payee	F = Foundation D=District	Budget Category	Description	Approved bid	Prior Payments	Current Request			
Ratio Architects	D	A&E-Schematic Design	Architect & Engineering Schematic Design	\$ 90,000.00	\$ -	\$ -	\$ 90,000.00	\$ -	
			Pay request #1 1/31/18		\$ 27,000.00				
			Pay request #2 2/28/18		\$ 45,000.00				
			Pay request #3 4/30/18		\$ 18,000.00				
Ratio Architects	D	Professional Fees	Survey (Berns Clancy hired by Ratio)	\$ 7,100.00	\$ 7,100.00	\$ -	\$ 7,100.00	\$ -	
Ratio Architects	D	A&E Reimburseables	Schematic Design Reimburseables - not to exceed	\$ 500.00	\$ 188.09		\$ 188.09	\$ 311.91	
Dean's Blueprints	D	Printing	Printing plans	\$ 29.25	\$ 29.25		\$ 29.25	\$ -	
Robbins Schwartz (Foundation)	F	Fundraising - consultants	Robbins Schwartz attorney to review Cozad agreement	\$ 357.00	\$ 357.00	\$ -	\$ 357.00	\$ -	
Surface 51 (Foundation)	F	Fundraising - consultants	Fundraising Campaign Brochure	\$ 13,500.00	\$ 13,500.00	\$ -	\$ 13,500.00	\$ -	
Surface 51 (Foundation)	F	Fundraising - consultants	Additional Work Redesign Campaign Brochure	\$ 1,050.00	\$ 1,050.00	\$ -	\$ 1,050.00	\$ -	
Adams Outdoor Advertising (Foundation)	F	Marketing / PR	Digital Advertising	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	
Amanda Baker /Five Foot Productions (Foundation)	F	Marketing / PR	Video services and voice-over	\$ 290.00	\$ 290.00	\$ -	\$ 290.00	\$ -	
Champaign Park District (Facebook ads Foundation)	F	Marketing / PR	Facebook Ads	\$ 184.35	\$ 174.35	\$ 10.00	\$ 184.35	\$ -	
Dean's Graphics & Blueprints (Foundation)	F	Marketing / PR	Retractable Banners & ads for buses	\$ 810.73	\$ 594.73	\$ 216.00	\$ 810.73	\$ -	

Martens Center Capital & Fundraising Campaign							Total PAID	Balance Outstanding	Notes:
Payee	F = Foundation D=District	Budget Category	Description	Approved bid	Prior Payments	Current Request			
Martin One Source	F	Marketing / PR	fliers in English & Spanish	\$ 75.00	\$ 75.00	\$ -	\$ 75.00	\$ -	
MTD (Foundation)	F	Marketing / PR	Bus Ads	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	\$ -	
News-Gazette (Foundation)	F	Marketing / PR	Campaign Awareness Ads	\$ 1,103.21	\$ 1,103.21	\$ -	\$ 1,103.21	\$ -	
Premier Print Group (Foundation)	F	Marketing / PR	Printing of Fundraising Materials (500 copies)	\$ 1,110.00	\$ 1,110.00	\$ -	\$ 1,110.00	\$ -	
Premier Print Group (Foundation)	F	Marketing / PR	Printing of Fundraising Folders (500 copies)	\$ 1,134.00	\$ 1,134.00	\$ -	\$ 1,134.00	\$ -	
Premier Print Group (Foundation)	F	Marketing / PR	Printing of brochure & mailing	\$ 1,631.00	\$ 1,631.00	\$ -	\$ 1,631.00	\$ -	
UpClose Graphics (Foundation)	F	Marketing / PR	Printing of donor commitment forms	\$ 145.01	\$ 55.49	\$ 89.52	\$ 145.01	\$ -	
Baxters (Foundation)	F	Marketing / PR	Lunch with potential donor	\$ 23.71	\$ 23.71	\$ -	\$ 23.71	\$ -	
Billy Barooz (Foundation)	F	Marketing / PR	Lunch with potential donor	\$ 42.25	\$ 42.25	\$ -	\$ 42.25	\$ -	
Original Pancake House (Foundation)	F	Marketing / PR	Lunch with potential donor	\$ 38.62	\$ 38.62	\$ -	\$ 38.62	\$ -	
UpClose Graphics (Foundation) & Office Depot	F	Events	Notecards/invitations & envelopes to dinners	\$ 261.74	\$ 261.74	\$ -	\$ 261.74	\$ -	
Champaign Country Club	F	Events	Catering	\$ 2,705.00	\$ -	\$ 2,705.00	\$ 2,705.00	\$ -	
Dixon Graphics (Foundation)	F	Events	printing of invitations for Oct Event	\$ 105.56	\$ 105.56	\$ -	\$ 105.56	\$ -	
Staples (Foundation)	F	Events	labels, name tags	\$ 61.57	\$ 29.58	\$ 31.99	\$ 61.57	\$ -	
Paper Mill (Foundation)	F	Events	Envelopes for event mailing	\$ 44.97	\$ 44.97	\$ -	\$ 44.97	\$ -	
Deans Graphics (Foundation)	F	Postage/Office Expense	Printing of design for display	\$ 30.00	\$ 30.00	\$ -	\$ 30.00	\$ -	
FedEx (Foundation)	F	Postage/Office Expense	Mailing of documents to Martens	\$ 66.01	\$ 66.01	\$ -	\$ 66.01	\$ -	
Postmaster (Foundation)	F	Postage/Office Expense	Mailing of capital campaign doc; stamps	\$ 802.20	\$ 802.20	\$ -	\$ 802.20	\$ -	
<i>BUDGET Fundraising - not committed at this point</i>			<i>Fundraising-consultants</i>	\$ 5,093.00				\$ 5,093.00	
			<i>Marketing / PR</i>	\$ 91,162.12				\$ 91,162.12	
			<i>Events</i>	\$ 56,821.16				\$ 56,821.16	
			<i>Donor Recognition</i>	\$ 75,000.00				\$ 75,000.00	
			<i>Contingency</i>	\$ 55,000.00				\$ 55,000.00	
			<i>Postage/Office Expense</i>	\$ 9,101.79				\$ 9,101.79	
Project Total				\$ 417,629.25	\$ 122,086.76	\$ 3,052.51	\$ 125,139.27	\$ 292,489.98	