



**CHAMPAIGN
PARK DISTRICT**

AGENDA

**PUBLIC HEARING IMMEDIATELY FOLLOWED BY
REGULAR BOARD MEETING
BRESNAN MEETING CENTER
706 Kenwood Road Champaign, Illinois**

Citizens may livestream or listen to the Public Hearing and/or Regular Board meeting by accessing the following web address or phone number:

<https://us02web.zoom.us/j/85889942842?pwd=TWdrNXUxS3NpbURPdmgrd2xpMHBVUT09>

Public comment is not available through online video or telephone conference at this time. For those who are interested in sharing public comment, please join the meetings in-person at the address, time, and date listed above. Pursuant to Board policy, a recording of this meeting will be posted online and linked at the Champaign Park District website for thirty (30) days and then removed.

For online video access, please use the following Meeting ID and Password when prompted:

Meeting ID: 858 8994 2842

Passcode: 955382

Alternatively, the meeting may be accessed by telephone at:

1-312-626-6799, If prompted for the following items, please enter:

Meeting ID: 858 8994 2842, followed by the # symbol

Password: 955382, followed by the # symbol

Wednesday, August 14, 2024

5:30 P.M.

A. CALL TO ORDER

B. COMMENTS FROM THE PUBLIC

Public comments are important to the Board. However, it is the Board's policy not to take action on items until time has been taken to gather and evaluate information, as well as discuss available options. The absence of an immediate response does not indicate a lack of interest in the matter. During the community input portion of the agenda, the Board may typically ask residents to provide input before nonresidents.

The purpose of public participation is to allow the public to address and inform the Board. Please remember that the Board has a limited time to hear from citizens while also efficiently conducting park district business. After an individual has spoken, that individual may not address the same issue again. Any limitation about addressing the board may be waived by it. Planned agenda presentations may, within the Board's discretion, exceed certain time limits.

Public comments are limited to not more than three (3) minutes.

C. ORDINANCE NO. 682, BUDGET AND APPROPRIATION ORDINANCE AMENDMENT

The Public Hearing is to discuss and receive public comments on the Budget Amendment Ordinance for FY25. A Notice of Public Hearing was published in The News-Gazette on July 28, 2024. [link](#)

D. CLOSE THE PUBLIC HEARING

REGULAR MEETING

A. CALL TO ORDER

B. PRESENTATIONS

1. FY 2022/23 Audit Presentation – Lauterbach & Amen, LLC.

C. COMMENTS FROM THE PUBLIC

D. COMMUNICATIONS

E. TREASURER'S REPORT

1. Consideration of Acceptance of the Treasurer's Report for the Month of July 2024

F. EXECUTIVE DIRECTOR'S REPORT

1. General Announcements

G. COMMITTEE AND LIAISON REPORTS

1. Champaign Parks Foundation

H. REPORT OF OFFICERS

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

I. 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 Special Board Meeting, July 24, 2024 [link](#)
2. Approval of Minutes of the Executive Session, July 24, 2024
3. Approval of Resolution to Ratify Change Orders No. 2, 3, and 4 for the Douglass Park Concessions and Ballfield Project [link](#)
4. Acceptance of FY 2022/23 Audit as presented [link](#)
5. Approval of Agreement with COPS Shredding Services [link](#)

6. Approval of Updates to Board Policies
 - a. 1-1 Equal Employment Opportunity Policy [link](#)
 - b. 3-5a Child Extended Bereavement Leave Act [link](#)
 - c. 3-5b Family Bereavement Leave Act [link](#)
 - d. 3-9 Victims Economic Security and Safety Act [link](#)
 - e. Whistleblower Protection Policy and Procedures [link](#)
 - f. Medication Dispensing Policy [link](#)
 - g. Transportation Policy [link](#)
 - h. Investment Policy [link](#)

J. NEW BUSINESS

1. Approval of Disbursements
Staff recommends approval of the list of disbursements for the period beginning July 11, 2024, and ending August 13, 2024. **(Roll Call Vote)**
2. Approval of Proposal and Agreement with Skulski Consulting LLC for ADA Transition Plan Update
Staff recommends approval for the Executive Director to enter into an agreement with Skulski Consulting, LLC for the ADA Audit and Transition Plan. [link](#)
3. Approval of Agreement with Heart Technologies for Access Control
Staff recommends the approval of an agreement with Heart Technologies for access control upgrades to Hays Center, the Operations Building, and Bresnan Meeting Center at a total amount of \$77,996.25. [link](#)
4. Approval of Ordinance No. 682: FY25 Budget Amendment
Staff recommends adoption of Ordinance No. 682, a Budget and Appropriation Amendment Ordinance for FY 2024/25 in the amount of \$800,000. **(Roll Call Vote)** [link](#)
5. Approval of Bid to Replace and Upgrade the Fly System Computer Control at the Virginia Theatre
Staff recommends that the Board accept the low, responsible bid and authorize the Executive Director to enter into the provided agreement with Bodine Electric, of Decatur, IL, in the amount of \$635,990.00 to act as general contractor for the Virginia Theatre's Fly System Computer Control Replacement and Upgrade, with \$393,490.00 to be allocated from funds currently held in the Champaign Parks Foundation's Virginia Theatre Restoration Fund. [link](#)
6. Approval of Professional Services Agreement with University of Illinois Business Consulting Service for a Strategic Plan
Staff recommends approval of an agreement with the University of Illinois Business Consulting for a total amount of \$15,000.00 as well as authorizing the Executive Director to enter into the contract for strategic plan services. [link](#)

7. Approval of Bid for Reconstruction of Hessel Park Parking Lot
Staff recommends awarding the contract to the lowest bidder, Mid Illinois Concrete of Urbana IL in the amount of \$363,823.00 and authorize the Executive Director to enter into a contract. [link](#)

8. Approval of an Easement Agreement with Marathon Petroleum Comapny for the installation of a Trail
Staff recommends approval to enter into an agreement with Marathon Pipeline LLC for the installation of a trail. [link](#)

K. DISCUSSION

1. Q1 Projects – interested in community requests and our response [link](#)

L. COMMENTS FROM COMMISSIONERS

M. ADJOURN

AFFP

Budget Amendment Public Hearing

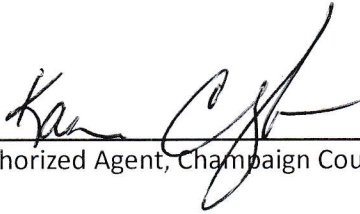
Affidavit of Publication

STATE OF ILLINOIS } SS
COUNTY OF CHAMPAIGN }

Paul Barrett, being duly sworn, says:

That he is Publisher of the News-Gazette, a daily newspaper of general circulation, printed and published in Champaign, Champaign County, Illinois; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

July 27, 2024



, Authorized Agent, Champaign County, Illinois

99226021 01096156 217-355-8421

CHAMPAIGN PARK DISTRICT
706 KENWOOD ROAD
CHAMPAIGN, IL 61821

**NOTICE OF PUBLIC HEARING
ON THE BUDGET & APPROPRIATION AMENDMENT
ORDINANCE FOR THE CHAMPAIGN PARK DISTRICT
AND AVAILABILITY OF SAID ORDINANCE
FOR PUBLIC INSPECTION**

NOTICE IS HEREBY GIVEN that a Public Hearing will be held on August 14, 2024, at 5:30 p.m. at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, by the Champaign Park District on its Budget and Appropriation Amendment Ordinance for the fiscal year beginning May 1, 2024, and ending April 30, 2025. All interested citizens are invited to attend and provide written and oral comments regarding this Budget and Appropriation Amendment Ordinance.

NOTICE IS HEREBY FURTHER GIVEN that the final action on said Budget and Appropriations Amendment Ordinance will be taken by the Board of Commissioner of the Park District at a meeting of said Board to be held at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, on August 14, 2024, at 5:30 p.m.

NOTICE IS HEREBY FURTHER GIVEN that the said Budget and Appropriation Amendment Ordinance is on file and available for public inspection as of July 9, 2024, on the Park District Website at <https://champaignparks.org/about-us/open-government> and in the Finance Department at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, between the hours of 8:00 a.m. to 5:00 p.m., Monday through Friday.

Courtney Kouzmanoff, Director of Finance

**CHAMPAIGN PARK DISTRICT
MINUTES OF THE SPECIAL MEETING
BOARD OF PARK COMMISSIONERS**

July 24, 2024

Special Board Meeting

The Champaign Park District Board of Commissioners held a Special Board Meeting on Wednesday, July 24, 2024, which commenced at 5:30 p.m. at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, pursuant to published notice duly given. President Craig W. Hays presided over the meeting.

Present in-person: President Craig W. Hays, Commissioners Michael R. Somers and Barbara J Kuhl, Sarah Sandquist, Executive Director, Jarrod Scheunemann, Secretary and Deputy Executive Director, Attorney Guy C. Hall, and Treasurer Donna Lawson.

Excused absence with prior notice duly given: Vice President Timothy P. McMahan and Commissioner Jane L Solon.

Staff present in-person: Dan Olson, Director of Operations, Jeannie Robinson, Director of Recreation, Heather Miller, Director of Human Resources, Courtney R. Kouzmanoff, Director of Finance, Bret Johnson, Assistant Director of Operations & Planning, Ryan Hays, Aquatics & Tennis Manager, Christina Mott, CUSR Manager, Nikiaya Brandon, CUSR Adult & Events Coordinator, and Marguerite Bailey, Administrative Project Manager.

Mr. Jason Click from Meeder also virtually attended the meeting.

Call to Order

President Hays called the meeting to order at 5:30 p.m.

Presentation

Investment Advisors - Meeder

Courtney R. Kouzmanoff, Director of Finance introduced the virtual presenter Jason Click with Meeder. Ms. Kouzmanoff gave an overview of what a potential agreement would look like with Meeder regarding the investment portfolio the Park District currently holds.

Discussion and clarification ensued regarding the purpose of including municipal securities within Meeder's portfolio. Ms. Kouzmanoff clarified that a future agreement would specify non-taxable municipal securities among other investment elements.

Comments from the Public

None.

Communications

None.

Treasurer's Report

Treasurer Lawson presented the report. She stated the Park District's finances had been reviewed and were found to be in appropriate order.

Commissioner Somers made a motion to accept the Treasurer's Report for the month of February 2024. The motion was seconded by Commissioner Kuhl. The motion passed 3-0.

Executive Director's Report

Ms. Sandquist shared highlights and upcoming Park District events including commissioner candidate packets for the 2025 election that will be ready for pick up. The date set forth by the Illinois State Board of Elections has published that petitions can be circulated beginning August 20th, 2024. Douglass Park improvements will be completed soon and a ribbon cutting date is to be determined this fall or next spring. State Representative Schweizer visited the CUSR location for a tour and had meaningful feedback in support of the possibility of an OSLAD Grant if the Park District does apply. PDRMA completed a review of the Park District's Day Camps, facilities, risk assessment, and training, all with positive reviews and high marks. High marks were also specifically noted for the Aquatics Center and Ryan Hays, Aquatics & Tennis Manager.

Committee and Liaison Reports

Champaign Parks Foundation

Mr. Scheunemann reported that the Foundation has exceeded last year's sponsorship total for the Ties and Tennies gala. The silent auction is active, total count to date is approximately 40 bid items, 30 baskets and 10 live auction packages. It was noted foundation member Cathy Rector is doing an outstanding job in coordinating the auction and more items can still be donated. The date of the Gala is Thursday, September 12th, 2024. CUSR is hosting the Cupcake 5k fundraiser this fall, and they are still looking for sponsorships.

Report of Officers

Attorney's Report

Attorney Hall reported that he has been working on several matters for the Park District, including the Virginia Theater Fly System agreement, multiple contracts, easements with the City of Champaign, and continued routine business.

President's Report

President Hays was invited to and attended an event hosted by Senator Paul Faraci.

Consent Agenda

President Hays stated that all items on the Consent Agenda are considered routine and shall be acted upon by one motion and if discussion is desired about an item, that item shall be removed and addressed separately.

1. Approval of Minutes of the Regular Board Meeting, June 12, 2024
2. Approval of Minutes of the Executive Session, June 12, 2024
3. Approval of the Minutes of the Special Board Meeting, June 26, 2024

4. Acceptance of GASB 75 Actuarial Valuation Report for Fiscal Year Ending April 30, 2024
5. Approval of Ratifying Agreement with Constellation for Natural Gas Supply

Commissioner Kuhl made a motion to approve the consent agenda as presented. The motion was seconded by Commissioner Somers. The motion passed 3-0.

New Business

1. Approval of Disbursements

Commissioner Somers made a motion to approve Disbursements for the period beginning June 13, 2024, and ending July 10, 2024, agenda as presented. The motion was seconded by Commissioner Kuhl. The motion passed 3-0.

2. Approval of Bid for Sealcoating

Mr. Johnson presented the report. He noted this sealcoating project will include twelve (12) locations, and general line striping as well as court repair.

Discussion ensued regarding denial of the alternates. Mr. Johnson responded that staff would budget to complete the related activities in FY26.

Commissioner Kuhl made a motion to authorize the Executive Director to enter into an agreement with County Asphalt Company, Urbana IL, in the amount of \$99,888.03. The motion was seconded by Commissioner Somers. The motion passed 3-0.

3. Approval of Agreement with ExcelPrep School

Jarrold Scheunemann, Deputy Executive Director, gave a brief overview of the program at Champaign-Urbana Special Recreation (CUSR), ongoing training, and shared the relationship with ExcelPrep School and its founder Dr. Landria Green. A brief discussion was held exploring the details of the agreement.

Commissioner Somers made a motion to approve executing an agreement with ExcelPrep pending legal review. The motion was seconded by Commissioner Kuhl. The motion passed 3-0.

4. Approval of a Resolution Authorizing the Destruction of Recordings of Executive Sessions and Disaster-Related Remote Participation for Regular and Special Meetings.

President Hays confirmed that destruction of the listed recordings is considered routine every six (6) months.

Commissioner Somers made a motion to approve a resolution authorizing, approving and ordering the destruction of the verbatim audio records of the following closed session and disaster-related remote participation Regular and Special meetings: July 13, 2022 (Disaster), July 13, 2022, July 27, 2022 (Disaster), July 27, 2022, August 10, 2022 (ED Search), August 10, 2022 (Disaster), August 10, 2022 (#2), August 24, 2022 (Disaster), August 24, 2022, September 14, 2022 (Disaster), September 14, 2022, September 28, 2022 (Disaster), September 28, 2022, October 12, 2022 (Disaster), October 19, 2022 (Disaster), October 19, 2022, October 26, 2022 (Disaster), October 26, 2022, October 27, 2022 (Disaster), October 27, 2022, November 1, 2022 (Disaster), November 1, 2022, November 3, 2022 A (Disaster), November 3, 2022 A,

November 3, 2022 B (Disaster), November 3, 2022 B, November 9, 2022 (Disaster), November 9, 2022, November 23, 2022 (Disaster), December 1, 2022 CUSR (Disaster), December 14, 2022 (Disaster). The motion was seconded by Commissioner Kuhl. The motion passed 3-0.

5. Approval of Purchase of Curtain for Leonhard Recreation Center

Commissioner Kuhl made a motion to approve of the purchase and installation of three (3) curtains for the Leonhard Recreation Center. The motion was seconded by Commissioner Somers. The motion passed 3-0.

6. Approval of Updates FY25 Facility Fee Schedule

Commissioner Somers made a motion to approve an amendment to the Fiscal Year 2024-2025 Fee Schedule with immediate effect to accommodate updated Dodds Tennis Center pricing for fall programming and rentals. The motion was seconded by Commissioner Kuhl. The motion passed 3-0.

Discussion Items

1. OSLAD Grant Application

Staff members presented the possible project of an enclosed, accessible, outdoor play and fitness space within the green space directly north of the CUSR Center and the option of including the participant drop-off area at the Champaign-Urbana Special Recreation (CUSR) Center. The pros and cons of moving forward with this project were addressed. As part of the approval process, the Board will be asked to execute a "Resolution of Authorization" (OS/DOC-3) submitted as part of the OSLAD grant. The resolution will be submitted to the Board for consideration at the August 14, 2024, Regular Board Meeting.

2. Meeder Investment Management

A brief discussion was held to identify the benefits and expense of utilizing the services of an investment company for long term goals and anticipated expenditures if the market were to change in the near future. Additionally, the current Park District policy would need to be updated to reflect how investments are being completed in compliance with how Public Funds Investment Act (30 ILCS 235/0.01 et seq). The board requested further information to facilitate discussion, to include another investment company option, and provide a current cash flow analysis.

Comments from Commissioners

None.

Executive Session

Commissioner Somers moved pursuant to the basis set forth below to convene into Executive Session. The motion was seconded by Commissioner Kuhl and unanimously approved. The Board convened into Executive Session under the Illinois Open Meetings Act, specifically 5 ILCS 120/2(c)(5) the purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired and (L)(21) for the discussion of minutes of meetings lawfully closed under this Act, whether for purpose of approval by body of the minutes or semi-annual review of the minutes as mandated by Section 2.06. Executive Session commenced at 6:53 p.m.

Return to Regular Meeting

Following the adjournment of the Executive Session, the Board reconvened in an open meeting.

EXECUTIVE SESSION ACTION ITEM

Commissioner Kuhl made a motion to approve the release of Executive Session Minutes for Public Review. Commissioner Somers seconded the motion. The motion passed 3-0.

Adjourn

There being no further business to come before the Board, Commissioner Somers made a motion to adjourn the meeting. Commissioner Kuhl seconded the motion. The motion passed 3-0 and the meeting was adjourned at 7:12 p.m.

Approved:

Craig W Hays, President

Jarrod Scheunemann, Secretary



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: August 14, 2024

SUBJECT: Ratification of Douglass Park Improvements Contract – Change Orders 2,3, and 4

Background

Construction on the Douglass Park improvements is nearly complete. These were miscellaneous Change Orders (CO) throughout the project that were germane to the original contract.

CO #2 Primarily consisted of fence post spacing, dugout cover removal, & electrical adjustments.

CO #3 Primarily consisted of concrete changes for the dugout covers on field #2.

CO #4 Primarily consisted of a sidewalk credit, additional paving at the pavilion, and some additional seeding.

Prior Board Action

December 14, 2022, Regular Board Meeting – The Park Board approved the Douglass Park concession and baseball project, contingent upon receipt of a \$300,000 anonymous donation.

January 11, 2023, Regular Board Meeting – The Park Board approved the Capital improvement plan for FY24.

June 14, 2023, Regular Board Meeting – The Park Board approved the subrecipient agreement with the City of Champaign for the acceptance of grant funds in the amount of \$400,000.

June 14, 2023, Regular Board Meeting - The Park Board approved the professional services agreement with Architectural Expressions in the amount of \$68,859.

January 10, 2024, Regular Board Meeting – The Park Board approved Dodds Company's bid for construction in the amount of \$1,097,617.

April 10, 2024, Regular Board Meeting – The Park Board approved a resolution, ratifying Change Order #1, in the amount of \$17,068.

Budget Impact

Dodds Company's original contract amount was \$1,097,617. Change Order #001 increased by \$17,068, Change Order #002 was reduced by \$48,838.80, Change Order #003 increased by \$1,699.50, and Change Order #004 increased by \$9,203.25.

Recommended Action

Staff recommends approval of a resolution ratifying Change Orders 2,3, and 4 to the Dodds Company construction contract for the Douglass Park improvements.

Prepared by:

Bret Johnson
Assistant Director of Operations & Planning

Reviewed by:

Dan Olson
Director of Operations & Planning

RESOLUTION

CHAMPAIGN PARK DISTRICT BOARD OF COMMISSIONERS

Douglass Park Improvements Construction Contract Change Orders 2, 3, and 4

WHEREAS, the Champaign Park District is a municipal corporation located in Champaign County, Illinois, and is a park district, organized and operating pursuant to the provisions of the Park District Code (70 ILCS 1205/1-1 et seq.); and

WHEREAS, the Champaign Park District annually considers and approves a capital budget for each fiscal year commencing May 1 and ending April 30 for various projects; and

WHEREAS, the Champaign Park District entered into a construction contract with Dodds Company for the renovation and new construction at Douglass Park; and

WHEREAS, the Champaign Park District representatives, Architectural Expressions, and Dodds Company determined that the amounts associated with Change Order 2 is a reduction of (\$48,838.80), Change Order 3 is an addition of \$1,699.50, and Change Order 4 is an addition of \$9,203.25; and

WHEREAS, Change Orders 2, 3, and 4 to the Construction Contract are germane to the original contract as signed, and the changes are in the best interests of the Champaign Park District and authorized by law;

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Champaign Park District as follows:

Change Orders 2, 3, and 4 to the Douglass Park improvements construction contract are germane to the original contract; and that in order to proceed in the best interests of the Champaign Park District; and as authorized by law and pursuant to the terms of the award, contract, and documents incorporated therein, staff and officials of the Champaign Park District are authorized to approve, ratify, and execute such change orders as is reasonably necessary as otherwise described herein to conform and amend the awarded contract to undertake the actions necessary in order to complete the project as directed by the Board of Commissioners. Accordingly, Change Orders 2, 3, and 4 and any actions or costs referenced therein or associated therewith are hereby approved, authorized, ratified, and confirmed for the sum set forth as follows:

Change Order 2 – Fencing, sanitary and water service locates, electrical, and field #1 dugout removal. See attached Change Order.

Change Order 3 – Field #2 dugout cover changes. See attached Change Order.

Change Order 4 – Paving, grading, and additional seeding. See attached Change Order.

Total Change Order (this resolution)\$37,936.05

APPROVED, AUTHORIZED, and RATIFIED by the President and Board of Commissioners of the Champaign Park District this 14th day of August 2024.

(SEAL)

APPROVED

Jarrod Scheunemann, Secretary

Craig W. Hays, President

Champaign Park District - Douglass Park- Concession Building and Sports Fields Update

CO Number	Date	Description- A&E Professional Services	Add	Deduct	Sum
0	6/14/2023	Architectural Expressions			\$68,859

CO Number	Date	Description- Construction (\$1,100,000 Budgeted)	Add	Deduct	Sum
0	1//4/2024	Original Bid – Dodds Company			\$1,128,017
	1/30/2024	Original Contract – Dodds Company Clerical errors were found by Dodds Company in the original bid amounts. The Board of Commissioners decided to approve the lower amount.		\$30,400	\$1,097,617
001	3/13/2024	Force main, signage, faucet, insulation, heaters, bonds, ceiling work, building permits, door hardware. All City of Champaign required work based on plan review.	\$17,068		\$1,114,685
002	6/17/24	Fencing, sanitary & water service locates, electrical, field 1 dugout shade removal.		\$48,838.80	\$1,065,846.20
003	6/25/24	Field #2 dugout shade changes	\$1,699.50		\$1,067,545.70
004	7/23/24	Paving changes, grading, & additional seeding.	\$9,203.25		\$1,076,748.95

Professional Services Amount: \$68,859
 Consolidated Communications (fiber): \$33,489.78
 UCSD Connection Permit Fee: \$8,081.28
 Original Construction Contract Amount: \$1,097,617
 Final Change Order Amount: \$

City of Champaign subrecipient grant Amount: \$400,000
 Anonymous donation 2022 Amount: \$300,000
 Anonymous donation 2023 Amount: \$200,000

Total - \$

AIA[®] Document G701[®] – 2017

Change Order

PROJECT: <i>(Name and address)</i> 6700 CPD New Concessions Building and Sports Fields Update Champaign	CONTRACT INFORMATION: Contract For: General Construction Date: January 10, 2024	CHANGE ORDER INFORMATION: Change Order Number: 002 Date: June 17, 2024
OWNER: <i>(Name and address)</i> Champaign Park District 706 Kenwood Road Champaign, IL 61821	ARCHITECT: <i>(Name and address)</i> Architectural Expressions, LLP 100 N Chestnut St, Suite 300 Champaign, IL 61820	CONTRACTOR: <i>(Name and address)</i> Dodds Company P.O. Box 6449 Champaign, IL 61826-6449

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Changes related to removing dugouts at ballfield 1, fence post spacing, and electrical adjustments. Refer to attached.

The original Contract Sum was	\$ 1,097,617.00
The net change by previously authorized Change Orders	\$ 17,068.00
The Contract Sum prior to this Change Order was	\$ 1,114,685.00
The Contract Sum will be decreased by this Change Order in the amount of	\$ 48,838.80
The new Contract Sum including this Change Order will be	\$ 1,065,846.20

The Contract Time will be increased by Zero (0) days.

The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.


NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Architectural Expressions, LLP
ARCHITECT *(Firm name)*

SIGNATURE
 Brian Kesler, AIA, Partner

PRINTED NAME AND TITLE
 6/17/24

DATE

Dodds Company
CONTRACTOR *(Firm name)*

SIGNATURE
 Jason Dodds, President

PRINTED NAME AND TITLE
 6/25/24

DATE

Champaign Park District
OWNER *(Firm name)*
 Sarah Sandquist
SIGNATURE
 Sarah Sandquist, Executive Director

PRINTED NAME AND TITLE
 26/06/2024

DATE

AIA[®] Document G701[®] – 2017

Change Order

PROJECT: <i>(Name and address)</i> 6700 CPD New Concessions Building and Sports Fields Update Champaign	CONTRACT INFORMATION: Contract For: General Construction Date: January 10, 2024	CHANGE ORDER INFORMATION: Change Order Number: 003 Date: June 25, 2024
OWNER: <i>(Name and address)</i> Champaign Park District 706 Kenwood Road Champaign, IL 61821	ARCHITECT: <i>(Name and address)</i> Architectural Expressions, LLP 100 N Chestnut St, Suite 300 Champaign, IL 61820	CONTRACTOR: <i>(Name and address)</i> Dodds Company P.O. Box 6449 Champaign, IL 61826-6449

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Changes related to removing and replacing concrete at dugouts at ballfield 2. Refer to attached.

The original Contract Sum was	\$ 1,097,617.00
The net change by previously authorized Change Orders	\$ -31,770.80
The Contract Sum prior to this Change Order was	\$ 1,065,846.20
The Contract Sum will be increased by this Change Order in the amount of	\$ 1,699.50
The new Contract Sum including this Change Order will be	\$ 1,067,545.70

The Contract Time will be increased by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

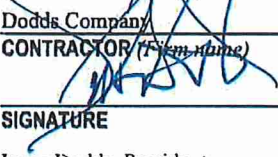
NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Architectural Expressions, LLP
ARCHITECT *(Firm name)*

SIGNATURE
 Brian Kesler, AIA, Partner

PRINTED NAME AND TITLE
 6/25/24

DATE

Dodds Company
CONTRACTOR *(Firm name)*

SIGNATURE
 Jason Dodds, President

PRINTED NAME AND TITLE
 6/25/24

DATE

Champaign Park District
OWNER *(Firm name)*
 Sarah Sandquist
SIGNATURE
 Sarah Sandquist, Executive Director

PRINTED NAME AND TITLE
 26/06/2024

DATE



DODDS COMPANY

3001 Research Road, Ste. F
 Champaign, IL 61822
 (217) 356-1448

Change Estimate # 5

PROJECT: Douglass Park Concessions
CONTRACTOR: Dodds Company
ARCH / ENG: Architectural Expressions
OWNER / USER: Champaign Park District

RFP#	
RFI#	
C.O.#	
Date:	7/24/2024

Description of Work:

Item	Work Category	Contractor / Supplier / AE	Amount	Comments
1	credit for sidewalk not replaced	Mid Illinois Concrete	\$ (1,720.00)	
2	Sidewalk removal	Mid Illinois Concrete	\$ 970.00	
3	Replace 6" PCC Sidewalk	Mid Illinois Concrete	\$ 5,145.00	
4	Added paving around pavilion	Mid Illinois Concrete	\$ 2,590.00	
5	Shape detention basin	Mid Illinois Concrete	\$ 1,280.00	
6	Misc Seeding at basin	Dodds Company	\$ 500.00	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
		Subtotal	\$ 8,765.00	
		Overhead & Profit	\$ 438.25	
		Grand Total	\$ 9,203.25	

iAJA Document G70f - 2017

Change Order

PROJECT; <i>(Name and address)</i> 6700 CPD New Concessions Building and Sports Fields Update Champaign	CONTRACT INFORMATION: Contract For: General Construction Date: January 10, 2024	CHANGE ORDER INFORMATION: Change Order Number: 004 Date: July 17, 2024
OWNER: <i>(Name and address)</i> Champaign Park District 706 Kenwood Road Champaign, IL 61821	ARCHITECT; <i>(Name and address)</i> Architectural Expressions, LLP \DON Chestnut St., Suite 300 Champaign, IL 61820	CONTRACTOR: <i>(Name and address)</i> Dodds Company P.O. Box 6449 Champaign, IL 61826-6449

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, a/lac!, or reference specific exhibits. Also include agreed upon adjustments attributable to exerted Construction Change Directives.)


Sidewallcredit, added paving at pavilion, misc. Change Estimate #5 per attached.

The original Contract Sum was	\$ 1,097,617.00
The net change by previously authorized Change Orders	\$ -30,071.30
The Contract Sum prior to this Change Order was	\$ 1,067,545.70
The Contract Sum will be increased by this Change Order in the amount of	\$ 9,203.25
The new Contract Sum including this Change Order will be	\$ 1,076,748.95

The Contract Time will be Increased by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Architectural Expressions, LLP
ARCHITECT *(Firm name)*


Brian Kesler, ALA, Partner

PRINTED NAME AND TITLE

7/23/24

DATE

Dodds Company
CONTRACTOR *(Firm name)*


Jason Dodds, President

PRINTED NAME AND TITLE

7/21/24

DATE

Champaign Park District
OWNER *(Firm name)*
 Sarah Sandquist

Sarah Sandquist, Executive Director

PRINTED NAME AND TITLE

24/07/2024

DATE



CHAMPAIGN PARK DISTRICT

REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: August 9, 2024

SUBJECT: Recommend Acceptance of the Fiscal Year (FY) 2022/2023 Audit Report

Background

The Park District is required by law to engage a licensed public accountant or firm to conduct a financial audit annually. Lauderback & Amen (L&A) conducted the audit for the fiscal year ending April 30, 2023. Staff have reviewed the report and recommend that the Champaign Park District Board (Board) accept the Annual Comprehensive Financial Report for the fiscal year ending April 30, 2023 (FY 2023/24 audit).

Prior Board Action

The Board approved L&A as the auditor for FY 2022/23 through FY 2027/28.

Budget Impact

The total cost for the FY 2022/23 audit of the Champaign Park District is \$ 32,800.

Recommended Action

Staff recommends the Board accept the FY 2022/23 audit report.

Prepared by:

Reviewed by:

Courtney R. Kouzmanoff
Director of Finance

Sarah Sandquist
Executive Director

CHAMPAIGN PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



CHAMPAIGN

PARK DISTRICT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

706 Kenwood Road
Champaign, IL 61821
Phone: 217.819.3826
www.champaignparks.com

CHAMPAIGN PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2023

Prepared by:

Finance Department

CHAMPAIGN PARK DISTRICT, ILLINOIS

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CHAMPAIGN PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Champaign Park District including: Principal Officials, Organizational Chart, Letter of Transmittal, and Certificate of Achievement for Excellence in Financial Reporting.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Principal Officials

April 30, 2023

BOARD OF COMMISSIONERS

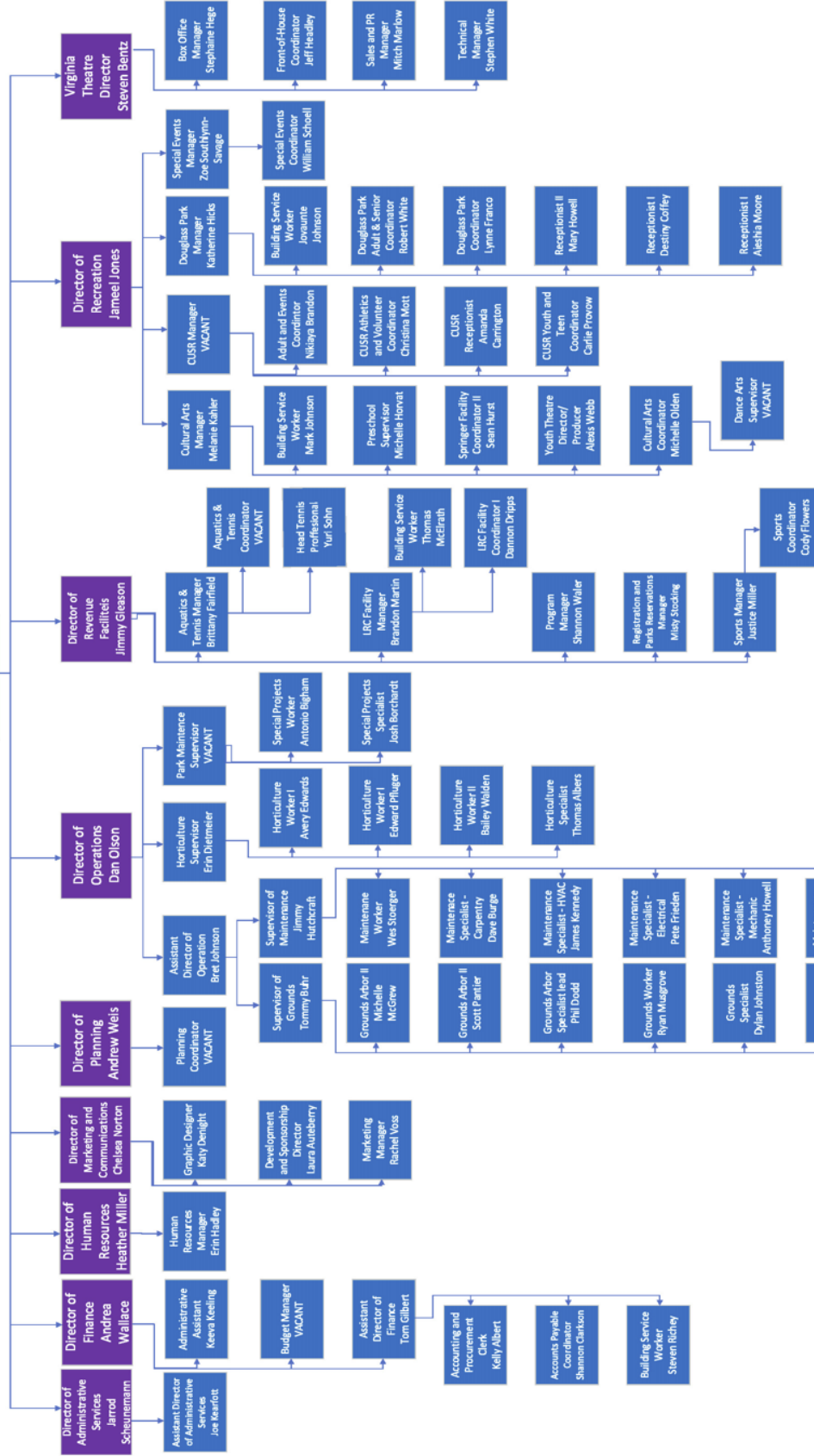
Kevin J. Miller, President
Craig W. Hays, Vice President
Timothy P. McMahon, Commissioner
Barbara J. Kuhl, Commissioner
Jane L. Solon, Commissioner
Guy C. Hall, Attorney
Brenda Timmons, Treasurer

ADMINISTRATIVE

Sarah Sandquist, CPRE, Executive Director and Assistant Board Secretary
Jarrod Scheunemann, Director of Administrative Services and Board Secretary
Andrea N. Wallace, CPA, Director of Finance
Heather Miller, Director of Human Resources
Chelsea Norton, Director of Marketing and Development
Daniel Olson, Director of Operations
Andrew Weiss, Director of Planning
Jameel Jones, Director of Recreation
Jimmy Gleason, Director of Revenue Facilities
Steven Bentz, Director of Virginia Theatre



Organization Chart
Full-time Employees
FY22-23



Legend

- Department Heads
- Full-time Staff

June 2022
84 Budgeted Positions



August 2, 2024

Members of the Board of Commissioners
and Citizens of the Champaign Park District
Champaign, Illinois

Honorable Commissioners and Citizens of the Champaign Park District:

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of the Champaign Park District for the fiscal year ending April 30, 2023. The State of Illinois requires each local government to issue an annual report on its financial position prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. This report is published to fulfill that requirement for the fiscal year ended April 30, 2023.

This report is based on management's goal to present a complete financial picture of the operations and financial position of the Champaign Park District. Consequently, management assumes full responsibility for the completeness and reliability of the information contained in this report. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable assurance rather than absolute assurance that the financial statements are free of material misstatements. To provide a reasonable basis for making these representations, the management of the District has established and maintained a comprehensive internal control framework that is designed to protect the District's assets from loss, theft or misuse, to assure transactions are properly executed and recorded with management's authorization and to compile sufficient information for the District's financial statements. The District's internal control system is supported by written policies and procedures and is periodically reviewed, evaluated, and modified to meet current needs.

It is management's belief that the District's system of internal controls adequately safeguards assets, provides a reasonable assurance of proper recording of transactions, and that these financial statements are complete and reliable in all material respects.

The District's financial statements have been audited by the firm of Lauterbach & Amen, LLP, licensed certified public accountants. The audit involved examining selected records to support amounts and disclosures in the financial statements, assessing the accounting principles applied and significant estimates made by management, and evaluating the overall financial statement presentation. Based upon the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended April 30, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is presented in the financial statement section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Profile of the Champaign Park District

The Champaign Park District was organized in November 1911. The District was established as a separate unit of local government in 1955 by a public referendum. The District is a municipal corporation under the Statutes of the State of Illinois.

The District operates under a Board-Executive Director form of government. The five-member Board of Commissioners is elected to six-year, uncompensated terms in biennial elections. The Executive Director and the department heads who serve under his supervision are responsible for carrying out the district's policies, procedures, and ordinances.

The District's boundaries are nearly coterminous with the City of Champaign and covers approximately 25 square miles. The 2020 census conducted by the U.S. Bureau of the Census lists the City's population as 88,302, with no change estimated through July 1, 2023. The District maintains 60 parks and facilities comprised of community parks, neighborhood parks, mini parks, and 30 walking/biking trails covering 691 acres. The District's 2022-2025 strategic plan, approved in February 2022, identifies the District's vision to be the leader in parks, recreation, and cultural arts by providing and promoting safe and outstanding experiences and facilities, generating outstanding value for all residents. The mission of the District is to enhance our community's quality of life through positive experiences in parks, recreation, and cultural arts.

In 1999, the District received the Illinois Association of Park Districts and the Illinois Park and Recreation Association's Distinguished Accredited Agency award. To earn this distinction, a park district is evaluated in six separate categories, which range from mandatory and legal requirements to desired standards for park districts that the two associations have set. The District was re-evaluated and certified in 2006, 2011 and 2018 and has maintained this distinguished distinction each time. Only 65 other park districts from over 350 agencies in the State of Illinois have obtained the distinguished accredited agency designation.

Financial Planning

The annual budget serves as the foundation for the District's financial planning and control. In April, a proposed budget is submitted by staff to the Board of Commissioners for review and approval. The budget includes proposed expenditures and the means for financing them for the fiscal year beginning May 1. Before the budget can be officially approved, state law requires a public hearing on the proposed budget. By state law, the budget must be officially approved by the Board of Commissioners by the end of the first quarter of the new fiscal year.

The appropriations budget is prepared by fund, department, program activity and line item classification. Budgetary control is utilized as a management control device during the year through an internal reporting process. The process includes verification of appropriation amounts prior to expenditures and a monthly review of all account totals compared with appropriations. Contracts greater than or equal to \$25,000, or that exceed a one-year term require the Board of Commissioner's approval. On a monthly basis, the Board reviews all expenditures and financial statements and is updated on line item accounts, which may go over appropriated amounts and need a transfer.

Transfers are generally within the same fund and are simply movements from one line item account that is under budget to another line item account that will exceed its appropriated amount. Transfers between lines within the same fund may be made throughout the year without Board approval and are then approved by the Board near the end of the fiscal year. If necessary, transfers between line items between different funds are approved as part of the monthly Treasurer's Report and Detailed Bill Listing approved by the Board.

If the total appropriation for a fund is exceeded, a new Budget and Appropriation Ordinance is required. The Board of Commissioners may amend the Budget and Appropriation Ordinance, but it must be done in accordance with the same procedures followed in adopting the original ordinance. A formal budget amendment was required during FY 2022/23.

Local Economy

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

The Champaign Park District is located in East Central Illinois, has one of the most consistently stable economic environments in the State of Illinois. The unemployment rate for the State of Illinois as of April 2023 was 4.2%, down slightly from the April 2022 rate of 4.5%. The University of Illinois at Urbana-Champaign is located in Champaign and its neighbor City of Urbana, which continues to provide steady employment to our citizens, providing over 14,600 jobs to the community. The large number of University employees residing in the District contributes significantly to the District's program and property tax revenues. The District's commercial base is diverse, which tends to minimize the overall effects of economic swings. The commercial base of the District is mainly divided between healthcare, retail, food, service, real estate, and high technology industries. In recent years, the District's boundaries have expanded due to residential and commercial growth. The City of Champaign continues to see steady issuance of building permits annually, resulting in projected growth in equalized assessed values for the current and future years.

The District's equalized assessed valuation (EAV) increased by 3.4% in FY 2022/23 and is projected to increase by approximately 8.0% in FY 2023/24. This increase is mostly due to the increased property values across industrial, commercial, and residential properties. Generally, an increase in the assessed valuation helps offset the property tax cap limits imposed by the Property Tax Extension Limitation Law. This law limits the increase in the District's annual property tax levy to the lesser of 5% or the increase in the national Consumer Price Index (CPI) plus any new or improved property in the District. CPI for calendar year 2022 was set at 5.0%, which will impact property taxes for FY 2023/24. Property tax revenue accounts for nearly 70% of the District's total revenues. The District does not receive any state or local income tax revenue other than a portion of Personal Property Replacement Tax (PPRT), which is collected and distributed by the State of Illinois Department of Revenue.

Major Initiatives

The District's ten-year capital improvement plan is reviewed and revised annually. The Board of Commissioners and formally approved the 2023-2032 plan at the Regular Board meeting on January 24, 2022. During the annual budget process, staff review and reprioritize the capital program in order to best meet the District's maintenance, development and land acquisition goals as they fit in the current year's budget, Board Priorities and strategic plan.

The District continues to issue general obligation bonds to help finance various capital and major repair projects. The District issued \$1,195,800 of bonds in November 2020. The District has completed or is in the process of completing the following projects:

Vehicles/Equipment – continued replacement of aging equipment and vehicles used to maintain the parks and facilities within the 691 acres of the District according to the replacement schedules and other determining factors.

Human Kinetics Park – Park improvements began in FY2021 to add a new playground, path, soccer fields, futsal, community garden and basketball court to name a few of the amenities. This project was funded through donations and a grant from the Illinois Department of Natural Resources OSLAD program.

Spalding Park – Renovations continued to complete pathways, lighting and playground replacement in future. Received a \$347,000 OSLAD grant from Illinois Department of Natural Resources, so project has been continued into FY 2022/23.

Martens Center – Construction began on the new Martens Center facility in February 2021, with an anticipated completion date of October 2022.

Pickleball Complex - Construction is scheduled to begin on a new 8-court pickleball complex at Seaman Field in Centennial Park.

In conjunction with the Champaign Parks Foundation, the District received a Charitable Donation Memorandum of Understanding approved on September 27, 2017, from a single donor in the amount of \$4.4 million to be paid over several years. This generous donation will facilitate the building of a new community center in North Champaign to be known as Martens Center, which will be unique to not only the District but also the community. Pledges began to flow in, and continued fundraising efforts will occur through 2021.

Debt Administration

The District can issue debt to provide financing and pay the costs associated with the acquisition and improvement of long-term assets and/or to make the annual debt payment on the alternative revenue bonds. It is not used to finance the District's regular operating expenditures. The District's primary objectives in debt management are to keep the level of indebtedness within available resources and within the total debt and payment limits established by state statutes and tax cap legislation.

The statutory debt limit for the District is 2.875% (\$64,800,148) of the assessed valuation for total debt issued and 0.575% (\$12,960,030) for general obligation bonds. The District is well within these established limits. Currently, the District has \$1,255,000 of non-referendum general obligation debt maturing in November 2024 and \$1,040,000 of alternate revenue bonds maturing in December 2024.

In 2020 Moody's Investor's Services, Inc. upgraded the District to an Aa1 rating. Moody's cited the District's strong and stable financial position and modest pension and debt burdens for the rating upgrade.

Impact of Financial Policies on Financial Statements

Employee compensation continues to increase annually due in part to annual salary increases for performance, health insurance costs, annual rate adjustments for hourly part-time and seasonal staff, and pension costs as more part-time employees reach the hour requirement for eligibility. The District updated its fund balance policy in the fall of 2010 to maintain a 120-day reserve balance in the main funds (General, Recreation, and Museum). These reserve levels are monitored to ensure that they are maintained, and the District has continued to exceed these levels since the policy was implemented.

The District invests temporarily idle cash in the Illinois Funds Local Government Investment Pool, the Illinois Park District Liquid Asset Fund, the Illinois Municipal Investment Fund, and numerous certificates of deposits and money market index funds at local financial institutions. The District has adopted and follows an investment policy based on the Illinois Compiled Statutes Investment Policy Act and the GFOA best practices. Protection of principle is of prime importance with all invested funds. Additional information on the District's cash management policies and details of the District's investments can be found in Notes 1 and 4 of the Notes to Financial Statements.

Since May 1, 1993, the District has been a member of the Park District Risk Management Agency (PDRMA) which was organized by state park districts in Illinois in accordance with the terms of an intergovernmental cooperative agreement. The purpose of PDRMA is to obtain insurance coverage as a single insurable unit for the member park districts for coverage in excess of self-insurance units and to administer the payment of self-insurance claims. Currently, over 145 park districts and special recreation associations throughout the State of Illinois belong to PDRMA. The District's portion of the overall equity in the investment pool is 0.778%, or \$343,606. Additional information on the District's risk management activity can be found in Note 4 of the Notes to Financial Statements.

The District participates in the Illinois Municipal Retirement Fund (IMRF) which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments in Illinois. All employees who meet certain minimum hourly standards must participate by contributing 4.50% of their annual salary, which is set by state statute. The District contributes the remaining amounts necessary to fund the system using the actuarial basis specified by the statute. The District contributed 5.88% of the salaries of covered employees during the calendar year 2022 and 4.30% in 2023.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Champaign Park District for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ending April 30, 2022. This was the twenty-seventh consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine the eligibility for another certificate.

The preparation of this report has been made possible due to contributions from many individuals of the Administration and Finance Department. We would like to express our appreciation to everyone who assisted and contributed to the report. Credit must also be given to the Board of Commissioners for their support in maintaining the highest standards of professionalism in the management of the District's finances.

Respectfully submitted,



Courtney R. Kouzmanoff
Director of Finance



Sarah Sandquist
Executive Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Champaign Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the District's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

August 2, 2024

Members of the Board of Commissioners
Champaign Park District
Champaign, Illinois

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Auditor’s Responsibilities for the Audit of the Financial Statements - Continued

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Champaign Park District, Illinois’ basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Champaign Park District, Illinois
August 2, 2024

Other Information

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP.

MANAGEMENT'S DISCUSSION AND ANALYSIS

CHAMPAIGN PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2023

Our discussion and analysis of the Champaign Park District's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended April 30, 2023. Please read it in conjunction with the transmittal letter, which can be found in the introductory section of this report and the District's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The net position of the District at the close of the most recent fiscal year was \$89,403,451. Of this amount, \$30,806,308 (unrestricted net position) may be used to meet the District's ongoing obligations to citizens and creditors.
- Taxes collected for the current year were \$14,612,674 an increase of \$657,285 compared to the prior year's collections of \$13,955,389.
- Capital outlays of \$3,217,829 were expended for the year ended April 30, 2023 to maintain and develop the District's parks and recreational facilities.
- Prior year net position/fund balance was restated due to an error in recognition of prior year capital assets and beginning fund balance was restated for the correction of errors in the recognition of certain grants and pledges receivable in prior years.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the Champaign Park District's most significant funds.

Government-wide Financial Statements

The government-wide financial statements incorporate all the District's governmental activities, in a manner similar to a private-sector business, using the economic resources measurement focus and the accrual basis of accounting.

The government-wide financial statements of the District include not only the District itself (known as the primary government), but also a legally separate nonprofit organization, the Champaign Parks Foundation, which is exclusively dedicated to philanthropic support to the District. The financial information for this component unit is reported separately from the financial information presented in the primary government. These financial statements are prepared on the full-accrual method of accounting reflecting all assets and liabilities in a similar accounting method used by most private-sector companies. All revenues and expenses are reflected regardless of when the cash is received or paid and more importantly present the District as a whole.

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

CHAMPAIGN PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2023

USING THIS ANNUAL REPORT - Continued

Government-wide Financial Statements - Continued

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

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes (governmental activities); from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the District includes culture and recreation. There are no business-type activities of the Champaign Park District. The District does not manage any fiduciary activities such as employee pension plans. Fiduciary activities would not be included in the government-wide statements since those assets would not be available to fund programs.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. With the focus on significant balances and operations, major funds are reported individually, while all others are combined into a single, aggregated presentation. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of available resources, as well as on balances of expendable resources available at the end of the fiscal year. This information is useful in evaluating a government's near-term financing requirements.

The short-term focus of governmental funds is narrower than the long-term focus of the government-wide financial statements, making it useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2023

USING THIS ANNUAL REPORT - Continued

Governmental Funds - Continued

The District maintains nineteen individual governmental funds to control resources for individual activities or objectives. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for activities considered to be major funds. Major funds are those whose revenues, expenditures/expenses, assets or liabilities are at least ten percent of the total for their fund category or type (governmental or enterprise) and at least five percent of the aggregate amount for all governmental and enterprise funds. Any fund may be reported as a major fund if management considers the fund particularly important to financial statement users. The General Fund, Recreation Fund, Museum Fund, Martens Center Fund, and Bond Proceeds are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation.

Individual fund data for each of the nonmajor governmental funds is provided in the form of *combining statements* which can be found in the financial section of this report.

The Champaign Park District adopts an annual appropriated budget for all funds, except for the Working Cash Fund. Budgetary comparison schedules are included as required supplementary information for the General Fund and Recreation Fund and demonstrate compliance with the budget. Budgetary comparison schedules for other funds can be found in a later section of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

Additional information that is essential to a full understanding of the government-wide and fund financial statements is provided in the notes to the financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. employee pension obligations, retiree benefits plan, and budgetary comparison schedules for the General Fund and major Special Revenue Funds.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The District's net position was \$89,403,451 at the close of the most recent fiscal year. A condensed version of the Statement of Net Position as of April 30, 2023 and April 30, 2022 is shown in the below table and includes information for the governmental activities.

	Net Position	
	2023	2022
Current and Other Assets	\$ 55,014,058	41,349,523
Capital Assets	54,100,265	54,095,995
Total Assets	109,114,323	95,445,518
Deferred Outflows	2,399,953	677,165
Total Assets/Deferred Outflows	111,514,276	96,122,683
Long-Term Debt	1,217,167	1,666,065
Other Liabilities	4,804,782	5,512,698
Total Liabilities	6,021,949	7,178,763
Deferred Inflows	16,088,876	3,494,763
Total Liabilities/Deferred Inflows	22,110,825	10,673,526
Net Position		
Net Investment in Capital Assets	53,331,546	50,812,815
Restricted	5,265,597	4,901,759
Unrestricted	30,806,308	29,734,583
Total Net Position	89,403,451	85,449,157

A portion of the District's net position, \$53,331,546, reflects its net investment in capital assets (e.g., land, construction in progress, land improvements, buildings and improvements, infrastructure, equipment, and vehicles), less the related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another part of the District's net position, \$5,265,597, represents resources that are subject to external restrictions associated with the District's general obligation bonds and ancillary fund dollars. The remaining balance of unrestricted net position \$30,806,308 may be used to meet the District's ongoing obligations to citizens and creditors.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

The governmental activities had an increase in net position of \$5,423,947 in the current fiscal year and ending total net position of \$89,403,451. The unrestricted portion of total net position is \$30,806,308 and available to fund the District's ongoing obligations.

- The direct expenses for governmental activities were \$15,679,540 this year, with revenue sources sufficient to fund the activities.
- Major revenue sources were \$14,612,674 in property taxes, \$2,971,423 in program and service fees, and \$1,099,337 in operating grants.
- Investment income increased from \$57,668 to \$1,042,297 due to improved market conditions related to rising inflation.

A summary of the Changes in Net Position is shown in the below table.

	Changes in Net Position	
	2023	2022
Revenues		
Program Revenues		
Charges for Services	\$ 2,971,423	2,111,584
Operating Grants/Contributions	1,099,337	390,604
General Revenues		
Taxes	14,612,674	13,955,389
Intergovernmental	911,633	806,545
Investment Income	1,042,297	57,668
Other	466,123	271,892
Total Revenues	<u>21,103,487</u>	<u>17,593,682</u>
Expenses		
Culture and Recreation	15,605,834	10,903,594
Interest on Long-Term Debt	73,706	71,034
Total Expenses	<u>15,679,540</u>	<u>10,974,628</u>
Change in Net Position	5,423,947	6,619,054
Net Position - Beginning as Restated	<u>83,979,504</u>	<u>74,370,622</u>
Net Position - Ending	<u>89,403,451</u>	<u>80,989,676</u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2023

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The District's governmental funds provide information on short-term inflows, outflows, and balances of expendable resources. This information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The governmental fund balance as of April 30, 2023 is \$35,176,006, an increase of \$4,944,118 from the prior year. Of the total balance, \$66,943 is nonspendable, \$5,277,297 is restricted, \$7,084,312 is committed, \$10,693,645 is assigned and \$12,053,809 is unassigned; indicating availability for continuing the District's operations.

Major Governmental Funds

The General, Recreation, Museum, Bond Proceeds, and Martens Center funds are the primary operating funds of the District.

The General Fund fund balance as of April 30, 2023 was \$12,137,881, an increase of \$1,799,931 from the prior year. This increase is primarily due to an increase in property taxes, charges for services and investment income.

The Recreation Fund fund balance of \$4,849,313 is an increase of \$478,310 from the prior year balance of \$4,371,003. Revenues increases across the board due to increased program enrollment as a result of an increase in consumer confidence.

The Museum Fund fund balance was \$5,898,793, an increase of \$1,008,350, due to increases in property taxes, charges for services, grants and donations, investment income, and miscellaneous revenue due to increased program enrollment and attendance as a result of an increase in consumer confidence.

The Martens Center Fund fund balance was a deficit \$71,590, a decrease of \$1,045,132, due to dramatic decreases in grants and donations from the prior year as the build out of the facility gets closer to completion.

The Bond Proceeds Fund fund balance was \$175,907, a decrease of \$397,424. The decrease was due to the continued spend down of bond proceeds from previous years for the development, renovation of land, facilities, buildings and equipment owned by the District.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District amended the General Fund's operating budget in 2023.

The General Fund had revenues of \$7,488,540, which were \$148,515 over budget, and expenditures of \$4,638,609 which were \$377,392 under budget. Revenues were over budget due to taxes, special receipts and interest coming in higher than what was originally budgeted and expenditures came in under budget due to the District's spending was lower in the current fiscal year. The result was a positive budget variance of \$525,907.

The General Fund's excess of revenues and other financing sources over expenditures and other financing uses resulted in a net increase in fund balance of \$1,799,931 at the end of the year. This increase is mainly due to the increase in property taxes and interest revenue and lower than expected expenditures.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Capital assets, net of accumulated depreciation for governmental activities as of April 30, 2023 was \$54,100,265 (compared to a restated \$53,829,793 at April 30, 2022). The District's net investment in capital assets as of April 30, 2023 was \$53,331,546. This net investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, equipment, and vehicles, less any capital related debt.

	Capital Assets - Net of	
	2023	2022
Land	\$ 8,361,726	8,361,726
Construction in Progress	109,332	12,650,672
Land Improvements	6,286,003	4,712,633
Buildings and Improvements	34,239,912	24,312,103
Infrastructure	2,808,720	2,064,281
Equipment	2,106,017	1,532,221
Vehicles	188,555	196,157
Total	<u>54,100,265</u>	<u>53,829,793</u>

This year's major additional included:

Land Improvements	\$ 1,534,547
Buildings and Improvements	72,581
Infrastructure	858,662
Equipment	636,026
Vehicles	<u>116,013</u>
	<u>3,217,829</u>

Additional information on the District's capital assets can be found in Note 3 of this report.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

April 30, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

As of April 30, 2023, the District had total long-term liabilities of \$1,916,090 (compared to \$2,752,690 April 30, 2022), which includes an accrual of \$295,857 (\$282,560 at April 30, 2022) for compensated absences and deferred bond premiums of \$16,077 (\$25,726 at April 30, 2022). The long-term debt of \$1,040,000 is for general obligation bonds issued by the general government and being repaid from the applicable resources.

The District's total long-term liabilities increased \$4,668,780 during the current fiscal year primarily due to the change in from a net pension asset to a net pension liability.

State statutes limit the amount of general obligation debt a non-home rule government entity may issue to 2.875% of its total assessed valuation. The current debt limit for the District is \$64,800,148 and the non-referendum debt limit is bonds \$12,960,030.

Additional information on the District's long-term debt can be found in Note 3 of this report.

Economic Factors and Next Year's Budgets and Rates

The District's fiscal year 2024 budget was prepared conservatively based on an increase of 5.00% in the tax year 2023 tax levy, which is the maximum amount allowed under PTELL due to a higher estimated amount of reassessment in EAV. Fees and charges are based on an analysis of the market and cover direct and a portion of indirect costs. In addition, the District is not aware of any economic factors that may adversely affect its financial circumstances in the future.

Requests for Information

This financial report is designed to provide a general overview of the Champaign Park District's finances, comply with finance related laws and regulations and demonstrate the District's commitment to public accountability. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Courtney R. Kouzmanoff, Director of Finance, Champaign Park District, 706 Kenwood Road, Champaign, IL 61821.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Statement of Net Position

April 30, 2023

See Following Page

CHAMPAIGN PARK DISTRICT, ILLINOIS

Statement of Net Position

April 30, 2023

	Primary Government Governmental Activities	Component Unit Champaign Parks Foundation
ASSETS		
Current Assets		
Cash and Investments	\$ 37,902,783	1,974,218
Receivables - Net of Allowances	16,475,061	11,698
Due from Other Funds	451,771	—
Due from Discretely Presented Component Unit	117,500	—
Prepays	66,943	2,000
Total Current Assets	<u>55,014,058</u>	<u>1,987,916</u>
Noncurrent Assets		
Promises to Give	—	5,795
Capital Assets		
Nondepreciable	8,471,058	—
Depreciable	82,559,402	—
Accumulated Depreciation	<u>(36,930,195)</u>	<u>—</u>
Total Noncurrent Assets	<u>54,100,265</u>	<u>5,795</u>
Total Assets	<u>109,114,323</u>	<u>1,993,711</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - IMRF	2,221,421	—
Deferred Items - RBP	146,614	—
Loss on Refunding	31,918	—
Total Deferred Outflows of Resources	<u>2,399,953</u>	<u>—</u>
Total Assets and Deferred Outflows of Resources	<u>111,514,276</u>	<u>1,993,711</u>

The notes to the financial statements are an integral part of this statement.

	Primary Government Governmental Activities	Component Unit Champaign Parks Foundation
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 947,115	36,568
Accrued Payroll	297,700	—
Accrued Interest Payable	30,054	—
Other Payables	1,124,219	5,500
Due to Discretely Presented Component Unit	—	117,500
Due from Other Funds	451,771	—
Current Portion of Long-Term Debt	1,953,923	—
Total Current Liabilities	<u>4,804,782</u>	<u>159,568</u>
Noncurrent Liabilities		
Compensated Absences Payable	121,583	—
Net Pension Liability - IMRF	120,108	—
Total OPEB Liability - RBP	444,048	—
General Obligation Bonds Payable - Net	531,428	—
Total Noncurrent Liabilities	<u>1,217,167</u>	<u>—</u>
Total Liabilities	<u>6,021,949</u>	<u>159,568</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	15,721,243	—
Grants	22,650	—
Deferred Items - IMRF	296,857	—
Deferred Items - RBP	48,126	—
Total Deferred Inflows of Resources	<u>16,088,876</u>	<u>—</u>
Total Liabilities and Deferred Inflows of Resources	<u>22,110,825</u>	<u>159,568</u>
NET POSITION		
Net Investment in Capital Assets	53,331,546	—
Restricted		
Liability Insurance	663,824	—
Illinois Municipal Retirement	569,230	—
Audit	6,123	—
Social Security	58,854	—
Special Recreation	2,847,579	—
Police Protections	176,464	—
Special Donation	181,430	—
Paving and Lighting	326,311	—
Debt Service	9,875	—
Bond Proceeds-Capital Projects	175,907	—
Working Cash	250,000	—
Donor Restricted	—	1,714,374
Unrestricted	<u>30,806,308</u>	<u>119,769</u>
Total Net Position	<u>89,403,451</u>	<u>1,834,143</u>

The notes to the financial statements are an integral part of this statement.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended April 30, 2023

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
Culture and Recreation	\$ 15,605,834	2,971,423	1,099,337	—
Interest on Long-Term Debt	73,706	—	—	—
Total Governmental Activities	15,679,540	2,971,423	1,099,337	—
Component Unit				
Champaign Parks Foundation	449,322	1,222,453	86,417	—

General Revenues

Taxes

Property Taxes

Intergovernmental - Unrestricted

Replacement Taxes

Investment Income

Miscellaneous

Change in Net Position

Net Position - Beginning as Restated

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Net (Expenses)/Revenues	
Primary	Component
Government	Unit
Governmental	Champaign
Activities	Parks Foundation
(11,535,074)	—
(73,706)	—
(11,608,780)	—
—	859,548
14,612,674	—
911,633	—
1,042,297	11,466
466,123	—
17,032,727	11,466
5,423,947	871,014
83,979,504	963,129
89,403,451	1,834,143

The notes to the financial statements are an integral part of this statement.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2023

	<u>General</u>
ASSETS	
Cash and Investments	\$ 12,160,737
Receivables - Net of Allowances	
Taxes	7,315,400
Accounts	56,407
Grants	—
Accrued Interest	36,443
Due from Other Funds	451,771
Due from Discretely Presented Component Unit	—
Prepays	<u>12,482</u>
 Total Assets	 <u><u>20,033,240</u></u>
LIABILITIES	
Accounts Payable	301,453
Accrued Payroll	132,017
Due to Other Funds	—
Accrued Interest Payable	—
General Obligation Bond Payable	—
Other Payables	<u>146,489</u>
Total Liabilities	<u><u>579,959</u></u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	7,315,400
Grants	—
Total Deferred Inflows of Resources	<u>7,315,400</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>7,895,359</u></u>
FUND BALANCES	
Nonspendable	12,482
Restricted	—
Committed	—
Assigned	—
Unassigned	<u>12,125,399</u>
Total Fund Balances	<u><u>12,137,881</u></u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u><u>20,033,240</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue		Capital Projects			Nonmajor	Totals
Recreation	Museum	Martens Center	Bond Proceeds			
5,538,585	6,660,728	—	1,470,362	12,072,371	37,902,783	
2,854,300	2,033,000	—	—	3,479,397	15,682,097	
1,450	—	100,000	—	178,412	336,269	
—	—	163,072	—	253,132	416,204	
1,791	1,791	—	—	466	40,491	
—	—	—	—	—	451,771	
—	—	117,500	—	—	117,500	
39,612	14,849	—	—	—	66,943	
8,435,738	8,710,368	380,572	1,470,362	15,983,778	55,014,058	
149,595	218,007	391	21,101	256,568	947,115	
78,229	47,586	—	—	39,868	297,700	
—	—	451,771	—	—	451,771	
—	—	—	18,354	—	18,354	
—	—	—	1,255,000	—	1,255,000	
448,808	506,082	—	—	22,840	1,124,219	
676,632	771,675	452,162	1,294,455	319,276	4,094,159	
2,894,043	2,033,000	—	—	3,478,800	15,721,243	
15,750	6,900	—	—	—	22,650	
2,909,793	2,039,900	—	—	3,478,800	15,743,893	
3,586,425	2,811,575	452,162	1,294,455	3,798,076	19,838,052	
39,612	14,849	—	—	—	66,943	
—	—	—	175,907	5,101,390	5,277,297	
—	—	—	—	7,084,312	7,084,312	
4,809,701	5,883,944	—	—	—	10,693,645	
—	—	(71,590)	—	—	12,053,809	
4,849,313	5,898,793	(71,590)	175,907	12,185,702	35,176,006	
8,435,738	8,710,368	380,572	1,470,362	15,983,778	55,014,058	

The notes to the financial statements are an integral part of this statement.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

April 30, 2023

Total Governmental Fund Balances	\$ 35,176,006
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	54,100,265
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	1,924,564
Deferred Items - RBP	98,488
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(295,857)
Net Pension Liability - IMRF	(120,108)
Total OPEB Liability - RBP	(444,048)
General Obligation Bonds Payable - Net	(1,056,077)
Loss on Refunding	31,918
Accrued Interest Payable	(11,700)
Net Position of Governmental Activities	<u>89,403,451</u>

The notes to the financial statements are an integral part of this statement.

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2023**

See Following Page

CHAMPAIGN PARK DISTRICT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2023

	<u>General</u>
Revenues	
Taxes	\$ 6,995,336
Intergovernmental	3,424
Charges for Services	128,035
Investment Income	345,338
Miscellaneous	16,407
Total Revenues	<u>7,488,540</u>
Expenditures	
Culture and Recreation	4,638,609
Capital Outlay	—
Debt Service	
Principal Retirement	—
Interest and Fiscal Charges	—
Total Expenditures	<u>4,638,609</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,849,931</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	<u>(1,050,000)</u>
	<u>(1,050,000)</u>
Net Change in Fund Balances	1,799,931
Fund Balances - Beginning as Restated	<u>10,337,950</u>
Fund Balances - Ending	<u><u>12,137,881</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue		Capital Projects		Nonmajor	Totals
Recreation	Museum	Martens Center	Bond Proceeds		
2,556,560	1,874,149	—	—	3,186,629	14,612,674
27,859	65,843	433,635	—	1,480,209	2,010,970
1,647,898	1,080,052	—	—	115,438	2,971,423
148,926	179,453	10,506	48,792	309,282	1,042,297
207,203	126,021	30,367	—	86,125	466,123
4,588,446	3,325,518	474,508	48,792	5,177,683	21,103,487
3,520,136	2,317,168	40,916	5,428	1,654,591	12,176,848
—	—	1,478,724	1,112,292	828,863	3,419,879
—	—	—	495,000	—	495,000
—	—	—	67,642	—	67,642
3,520,136	2,317,168	1,519,640	1,680,362	2,483,454	16,159,369
1,068,310	1,008,350	(1,045,132)	(1,631,570)	2,694,229	4,944,118
—	—	—	1,234,146	1,640,000	2,874,146
(590,000)	—	—	—	(1,234,146)	(2,874,146)
(590,000)	—	—	1,234,146	405,854	—
478,310	1,008,350	(1,045,132)	(397,424)	3,100,083	4,944,118
4,371,003	4,890,443	973,542	573,331	9,085,619	30,231,888
4,849,313	5,898,793	(71,590)	175,907	12,185,702	35,176,006

The notes to the financial statements are an integral part of this statement.

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended April 30, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ 4,944,118

Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	3,217,829
Depreciation Expense	(2,892,826)
Disposals - Cost	(1,106,854)
Disposals - Accumulated Depreciation	1,052,323

The net effect of deferred outflows (inflows) of resources related
to the pensions not reported in the funds.

Change in Deferred Items - IMRF	4,818,083
Change in Deferred Items - RBP	75,767

The issuance of long-term debt provides current financial resources to
governmental funds, While the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	(13,297)
Change in Net Pension Liability/(Asset) - IMRF	(5,071,768)
Change in Total OPEB Liability - RBP	(88,364)
Retirement of Debt	495,000
Amortization of Premium	9,649
Amortization of Loss on Refunding	(21,282)

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

5,569

Changes in Net Position of Governmental Activities

5,423,947

CHAMPAIGN PARK DISTRICT, ILLINOIS

Statement of Fiduciary Net Position

April 30, 2023

	<u>Custodial Fund Activities and Affiliates</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 5,197</u>
NET POSITION	
Net Position Restricted for Other Entities	<u>5,197</u>

The notes to the financial statements are an integral part of this statement.

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2023**

	<u>Custodial Fund Activities and Affiliates</u>
Additions	
Investment Income	\$ 148
Other Income	
Special Receipts	<u>52</u>
Total Additions	200
Deductions	
None	<u>—</u>
Change in Fiduciary Net Position	200
Net Position Restricted for Other Entities	
Beginning	<u>4,997</u>
Ending	<u><u>5,197</u></u>

The notes to the financial statements are an integral part of this statement.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Champaign Park District (the District) of Illinois was organized in November 1911 and was established as a separate unit of local government in 1955. The District is a municipal corporation which operates under the statutes of the State of Illinois. It is governed by a five-member Board of Commissioners elected to six-year terms in biennial public elections. The District is composed of over 70 parks and facilities designed to help meet the leisure needs of the people in the Champaign, Illinois area.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the District as pension trust funds and there is one discretely component units to include in the reporting entity.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described in GASB Statement No. 61 and GASB Statement No. 84 but do not meet the criteria for blending.

Champaign Parks Foundation

The Champaign Parks Foundation (the Foundation) is being reported as a discretely presented component unit of the District as it is legally separate from the District. The Foundation is a discretely presented component unit because the resources received and held by the Foundation are entirely for the direct benefit of the District, the District has the ability to access those resources, and those resources are significant to the District. Separate financial statements of the Foundation are available by contacting the Administrative Office of the Champaign Parks Foundation, 706 Kenwood Road, Champaign, IL 61821-4112.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The District's preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (culture and recreation, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, certain intergovernmental revenues, interest, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, charges for services, interest income, etc.).

The District does not allocate indirect costs. An administrative and maintenance service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, maintenance of buildings, grounds and natural areas).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. All of the District funds are reported as governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is a primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for in other funds. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains nine special revenue funds. The Recreation Fund, a major fund, is used to account for the property taxes levied along with fees from participants that provide the funds necessary to pay for recreational programs. The Museum Fund, also a major fund, is used to account for the property taxes levied along with fees from patrons to provide funds to acquire, maintain, improve, and operate the museum facilities and programs including activities related to the cultural arts, nature, zoos, and arts and crafts.

Debt Service Fund are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The District maintains one nonmajor Debt Service Fund.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds - Continued

Capital Projects Funds are used to account for financial resources to be used for the acquisition of construction of major capital facilities. The District maintains seven capital projects funds. The Martens Center Fund, a major fund, is used to account for the development and construction of the Center and the Park. The Bond Proceeds Fund, also a major fund, is used to account for funds used by the District for the purchase, development, renovation of land, facilities, buildings and equipment owned by the District. The proceeds from the general obligation bonds are utilized to pay the debt service on the alternate revenues bonds, as well as invest in capital assets as outlined in the capital improvement plan.

Permanent Fund are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. The District maintains one nonmajor permanent fund.

Fiduciary Funds

Fiduciary funds are used to report assets held in a custodial capacity for others and therefore are not available to support District programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Custodial Funds are used to account for assets held by the District in a purely custodial capacity. The Activity and Affiliates Fund is used to account funds from recreation centers, senior citizens programs, adopt-a-park groups, and District co-sponsored affiliate programs.

The District's fiduciary fund is presented in the fiduciary fund financial statements by type (custodial). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

All custodial funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Custodial fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, investment income, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All custodial funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes.

Prepays

Prepays are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets - Continued

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	15 Years
Buildings and Improvements	15 - 40 Years
Infrastructure	15 - 50 Years
Equipment	5 - 12 Years
Vehicles	5 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All vacation pay is accrued when incurred in the government-wide fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

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

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

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

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

- A proposed budget and appropriations ordinance is developed and made available for public hearing at least 30 days prior to final approval. Upon approval, the Board of Commissioners of the District legally enact an annual operating budget through passage of an ordinance. The appropriations ordinance is prepared by fund, expenditure object (i.e. salary and wages), and expenditure sub-object (i.e. salary and wages - full-time personnel).
- The budget is prepared by fund, department, program activity, object, and sub-object. The District's management may make transfers of budgeted amounts up to and including the department level. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the fund level. The budgetary expenditure comparisons in the basic financial statements are presented at the fund level with summarizations at the object level (i.e. salary and wages, fringe benefits, commodities, and contractual services).
- Throughout the year, the Board of Commissioners can made amendments within each fund, not to exceed an aggregate of 10 percent of the total appropriated amount of that fund. Likewise, after the first six months of the fiscal year have elapsed, the Board of Commissioners may, by two-thirds vote, transfer from any appropriation item, its anticipated unexpended funds to any other item of appropriation. The Budgeted financial statements represented in this report reflect the final budget authorization. All budget appropriations, including project budgets, lapse at the end of each fiscal year.
- Formal budgetary accounting is employed as a management control for all funds of the District, and legal budgets are adopted for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Funds. Budgets are adopted on a modified cash basis, which is a comprehensive basis of accounting other than GAAP. The modified cash basis used as the budgetary basis provides for the accrual of expenses (accounts payable and accrued salaries) and recognition of revenue consistent with the modified accrual basis. Revenues are cash basis, which essentially equals the modified accrual basis used by the District due to the zero-day availability period used by the District.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures, over budget as of the date of this report:

Fund	Excess
Martens Center	110,896
Audit	\$ 3,150
Police Protection	697
Special Donation	1,704

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

DEFICIT FUND BALANCE

The following fund had deficit fund balance as of the date of this report:

Fund	Deficit
Martens Center	\$ 71,590

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." In addition, investments are separately held by several of the District's funds.

Permitted Deposits and Investments - Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, the Illinois Funds, the Illinois Metropolitan Investment Fund, and the the Illinois Park District Liquid Asset Fund

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, which is the price for which the investment could be sold.

The Illinois Metropolitan Investment Fund (IMET) is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an Investment Company. Investments in IMET are valued at the share price, the price for which the investment could be sold.

The Illinois Park District Liquid Asset Fund (IPDLAF) allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The Illinois Park District Liquid Asset Fund is composed of finance officials and treasurers all of whom are employees of the Illinois public agencies, which are investors in the Illinois Park District Liquid Asset Fund. The Illinois Park District Liquid Asset Fund is not registered with the SEC as an investment company. Investments in the Illinois Park District Liquid Asset Fund are valued at the share price, the price for which the investment could be sold.

Deposits. At year-end, the carrying amount of the District's deposits totaled \$8,109,009 and the bank balances totaled \$8,068,228.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Investments. The District has the following investment fair values and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
Illinois Funds	\$ 28,511,294	28,511,294	—	—	—
IMET	257,427	257,427	—	—	—
IPDLAF	1,025,053	1,025,053	—	—	—
Totals	29,793,774	29,793,774	—	—	—

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's policy does not directly address interest rate risk other than the general guidelines to "remain sufficiently liquid" and "achieve market yields".

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual funds to the top two ratings issued by nationally recognized statistical rating organizations. The District's investment policy further limits investments to: 1) debt issued by the U.S. Government and its direct agencies, 2) short-term obligation of the U.S. corporations with assets exceeding \$500,000,000, credit ratings within the three highest levels of two standard rating services, and maturities no later than 180 days from purchase, and 3) money market mutual funds registered under the Investment Company Act of 1940. As of April 30, 2023, the District's investment in the Illinois Funds is rated AAA by Fitch and the District's investment in IMET and IPDLAF were rated AAAM by Standard and Poor's.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy addresses concentration of credit risk by limiting investments to avoid over concentration in securities from a specific issuer or business section. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy addresses custodial credit risk by requiring that all deposits in excess of the Federal Deposit Insurance Corporation (FDIC) limit are to be collateralized by a pledge of securities from the depository bank at 105 percent of the uninsured amount. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy does not address custodial credit risk for investments. At April 30, 2023, the District's investment in the Illinois Funds, IMET, and IPDLAF are not subject to custodial credit risk.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2022 attach as an enforceable lien on January 1 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments on or about June 1 and September 1. The County collects such taxes and remits them periodically.

INTERFUND BALANCES

Interfund balances result from the time lag between when transactions are recorded in the accounting system and payments between funds are made.

The composition of interfund balances as of the date of this report, is as follows:

Receivable	Payable	Amount
General	Martens Center	<u>\$ 451,771</u>

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
Nonmajor	General	\$ 1,050,000
Nonmajor	Recreation	590,000
Bond Proceeds	Nonmajor	<u>1,234,146</u>
		<u>2,874,146</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Restated Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 8,361,726	—	—	8,361,726
Construction in Progress	12,650,672	—	12,541,340	109,332
Total Nondepreciable Capital Assets	<u>21,012,398</u>	<u>—</u>	<u>12,541,340</u>	<u>8,471,058</u>
Depreciable Capital Assets				
Land Improvements	16,919,824	2,331,130	784,856	18,466,098
Buildings and Improvements	38,464,631	11,296,780	12,424	49,748,987
Infrastructure	4,189,833	1,024,913	62,088	5,152,658
Equipment	6,493,754	990,333	189,006	7,295,081
Vehicles	1,839,045	116,013	58,480	1,896,578
Total Depreciable Capital Assets	<u>67,907,087</u>	<u>15,759,169</u>	<u>1,106,854</u>	<u>82,559,402</u>
Less Accumulated Depreciation				
Land Improvements	12,207,191	703,229	730,325	12,180,095
Buildings and Improvements	14,152,528	1,368,971	12,424	15,509,075
Infrastructure	2,125,552	280,474	62,088	2,343,938
Equipment	4,961,533	416,537	189,006	5,189,064
Vehicles	1,642,888	123,615	58,480	1,708,023
Total Less Accumulated Depreciation	<u>35,089,692</u>	<u>2,892,826</u>	<u>1,052,323</u>	<u>36,930,195</u>
Total Net Depreciable Capital Assets	<u>32,817,395</u>	<u>12,866,343</u>	<u>54,531</u>	<u>45,629,207</u>
Total Net Capital Assets	<u>53,829,793</u>	<u>12,866,343</u>	<u>12,595,871</u>	<u>54,100,265</u>

Depreciation expense of \$2,892,826 was charged to culture and recreation activities.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

SHORT-TERM DEBT

General Obligation Limited Tax Park Bonds

The District issues general obligation limited tax park bonds to provide funds for the acquisition, construction and maintenance of major capital facilities. General obligation limited tax park bonds are direct obligations and pledge the full faith and credit of the District. The schedule below details the changes in short-term debt for the fiscal year ended April 30, 2023:

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$1,212,500 General Obligation Limited Park Bonds of 2021 - Due in one installment of \$1,212,500 plus interest at 0.449% on November 30, 2022.	Bond Proceeds	\$ 1,212,500	—	1,212,500	—
\$1,212,500 General Obligation Limited Park Bonds of 2022 - Due in one installment of \$1,255,000 plus interest at 3.51% on November 30, 2023.	Bond Proceeds	—	1,255,000	—	1,255,000
		1,212,500	1,255,000	1,212,500	1,255,000

LONG-TERM DEBT

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$4,670,000 General Obligation Refunding (Alternate Revenue Source) Bonds of 2013A - Due in annual installments of \$45,000 to \$525,000 plus interest at 2.00% to 3.00% through December 15, 2024.	Bond Proceeds	\$ 1,535,000	—	495,000	1,040,000

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

General Obligation Bonds - Continued

The District has pledged future revenue from the Sholem Aquatic Center as a source of funding for the repayment of the General Obligation Refunding (Alternate Revenues Source) Bonds of 2013A, along with a portion of the proceeds from the short-term rollover bonds. Principal and interest paid for fiscal year 2023 was \$495,000 and \$46,050, respectively. The Sholem Aquatic Center's revenue totaled \$524,504 for fiscal year 2023. The proceeds from the general obligation rollover bonds issued in fiscal year 2023 totaled \$1,255,000. At April 30, 2023, pledged future revenues totaled \$1,086,950, which was the amount of the remaining principal and interest on the bonds.

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 282,560	26,594	13,297	295,857	174,274
Net Pension Liability/(Asset) - IMRF	(4,951,660)	5,071,768	—	120,108	—
Total OPEB Liability - RBP	355,684	88,364	—	444,048	—
General Obligation Bonds	1,535,000	—	495,000	1,040,000	515,000
Plus Unamortized Premium	25,726	—	9,649	16,077	9,649
	<u>(2,752,690)</u>	<u>5,186,726</u>	<u>517,946</u>	<u>1,916,090</u>	<u>698,923</u>

For the governmental activities, the compensated absences, the net pension liability/(asset), and the total OPEB liability are generally liquidated by the General Fund. Payments on the general obligation bonds are made by the Bond Proceeds Fund.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities	
	General	
	Obligation Bonds	
	Principal	Interest
2024	\$ 515,000	31,200
2025	525,000	15,750
Totals	<u>1,040,000</u>	<u>46,950</u>

Legal Debt Margin

Chapter 70, Section 1205/6-2 of the Illinois Compiled Statutes provides "...for the payment of land condemned or purchased for parks or boulevards, for the building, maintaining, improving and protection of the same and for the payment of the expenses incident thereto, or for the acquisition of real estate and lands to be used as a site for an armory, any park district is authorized to issue the bonds or notes of such park district and pledge its property and credit therefore to an amount including existing indebtedness of such district so that the aggregate indebtedness of such district does not exceed 2.875% of the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the issue from time to time of such bonds or notes or, until January 1, 1983, if greater, the sum that is produced by multiplying the district's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979, if a petition, signed by voters in number equal to not less than 2% of the voters of the district, who voted at the last general election in the district, asking that the authorized aggregate indebtedness of the district be increased to not more than .575% of the value of the taxable property therein, is presented to the Board and such increase is approved by the voters of the district at a referendum held on the question."

Assessed Valuation - 2022	<u>\$ 2,253,918,192</u>
Legal Debt Limit - 2.875% of Assessed Value	64,800,148
Amount of Debt Applicable to Limit	<u>1,255,000</u>
Legal Debt Margin	<u>63,545,148</u>
Non-Referendum Legal Debt Limit	
.575% of Equalized Assessed Valuation	12,960,030
Amount of Debt Applicable to Limit	
Limited Tax Park Bonds	<u>1,255,000</u>
Non-Referendum Legal Debt Margin	<u>11,705,030</u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 54,100,265
Plus:	
Loss on Refunding	31,918
Unspent Bond Proceeds	255,440
Less Capital Related Debt:	
General Obligation Refunding (ARS) Bonds of 2013A	(1,040,000)
Unamortized Premium	<u>(16,077)</u>
Net Investment in Capital Assets	<u><u>53,331,546</u></u>

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Commissioners; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Commissioners itself or b) a body or official to which the Board of Commissioners has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Commissioners, who is authorized to assign amounts to a specific purpose.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District's policy manual states that the General Fund and Recreation Fund should maintain a minimum fund balance equal to 4 months of budgeted operating expenditures.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue		Capital Projects		Nonmajor	Totals
		Recreation	Museum	Martens Center	Bond Proceeds		
Fund Balances							
Nonspendable							
Prepays	\$ 12,482	39,612	14,849	—	—	—	66,943
Restricted							
Liability Insurance	—	—	—	—	—	663,824	663,824
Illinois Municipal Retirement	—	—	—	—	—	569,230	569,230
Audit	—	—	—	—	—	6,123	6,123
Social Security	—	—	—	—	—	176,464	176,464
Special Recreation	—	—	—	—	—	2,847,579	2,847,579
Police Protections	—	—	—	—	—	58,854	58,854
Special Donation	—	—	—	—	—	181,430	181,430
Paving and Lighting	—	—	—	—	—	326,311	326,311
Debt Service	—	—	—	—	—	21,575	21,575
Bond Proceeds-Capital Projects	—	—	—	—	175,907	—	175,907
Working Cash	—	—	—	—	—	250,000	250,000
	—	—	—	—	175,907	5,101,390	5,277,297
Committed							
Capital Projects	—	—	—	—	—	7,084,312	7,084,312
Assigned							
Culture and Recreation	—	4,809,701	5,883,944	—	—	—	10,693,645
Unassigned	12,125,399	—	—	(71,590)	—	—	12,053,809
Total Fund Balances	12,137,881	4,849,313	5,898,793	(71,590)	175,907	12,185,702	35,176,006

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION

NET POSITION/FUND BALANCE RESTATEMENT

Beginning net position was restated due to an error in recognition of prior year capital assets and beginning fund balance was restated for the correction of errors in the recognition of certain grants and pledges receivable in prior years.

The following is a summary of the net position as originally reported and as restated:

<u>Net Position/Fund Balance</u>	<u>As Reported</u>	<u>As Restated</u>	<u>Increases/ (Decreases)</u>
Governmental Activities	\$ 85,449,157	83,979,504	(1,469,653)
Martens Center	873,542	973,542	100,000

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1993, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the District.

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement, and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

Park District Risk Management Agency (PDRMA) - Continued

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2022 and the statement of revenues and expenses for the period ending December 31, 2022. The District's portion of the overall equity of the pool is 0.778% or \$343,606.

Assets	\$ 66,570,393
Deferred Outflows of Resources - Pension	787,406
Liabilities	20,949,149
Deferred Inflows of Resources - Pension	2,223,803
Total Net Position	44,184,847
Operating Revenues	17,464,224
Nonoperating Revenues	(6,820,223)
Expenditures	23,554,952

Since 97.22% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

JOINT VENTURE

Special Recreation Association

The District has entered into an intergovernmental agreement with Urbana Park District to provide cooperative recreational programs and other activities for handicapped and impaired individuals. The District received \$226,067 from Urbana Park District in fiscal year 2023. This joint program is accounted for as a shared service and is recorded in the Special Recreation Fund for the District.

COMMITMENTS

TIF District Agreement

Illinois' Tax Increment Financing Act enable cities to finance certain redevelopment costs with the revenue generated from (i) payments in lieu of real estate taxes, as measured by the net increase in assessed valuation resulting from redevelopment and (ii) a portion of the increase in the other local tax revenue associated with the new economic activity. When a tax increment financing (TIF) plan is adopted by a city, real estate taxes in the TIF redevelopment area (the TIF district) are frozen at their current level for all taxing bodies except the sponsoring city, which continues to collect real estate taxes on the increasing value of property in the TIF district for the life of the TIF district. The City of Champaign (the City) has three TIF districts that impact the District. The District has an agreement with the City to receive TIF district surplus payments from the City. The District received \$13,334 in TIF district surplus payments for the fiscal year 2023. The TIF districts associated with this agreement expire from February 2037 to January 2040.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

From time to time, the District is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Administration. All hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Descriptions

Benefits Provided. IMRF provides two tiers of pension benefits. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	76
Inactive Plan Members Entitled to but not yet Receiving Benefits	141
Active Plan Members	<u>91</u>
Total	<u><u>308</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2023, the District's contribution was 4.30% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2022, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	4.75%
Domestic Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Real Estate	10.50%	6.30%
Blended	11.50%	6.05% - 8.65%
Cash and Cash Equivalents	1.00%	3.80%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

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

	1% Decrease	Current Discount Rate	1% Increase
	(6.25%)	(7.25%)	(8.25%)
Net Pension Liability/(Asset) \$	2,755,345	120,108	(1,935,020)

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2021	\$ 21,313,602	26,265,262	(4,951,660)
Changes for the Year:			
Service Cost	354,353	—	354,353
Interest on the Total Pension Liability	1,522,118	—	1,522,118
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	231,869	—	231,869
Changes of Assumptions	—	—	—
Contributions - Employer	—	236,759	(236,759)
Contributions - Employees	—	195,132	(195,132)
Net Investment Income	—	(3,181,186)	3,181,186
Benefit Payments, Including Refunds of Employee Contributions	(992,104)	(992,104)	—
Other (Net Transfer)	—	(214,133)	214,133
Net Changes	1,116,236	(3,955,532)	5,071,768
Balances at December 31, 2022	22,429,838	22,309,730	120,108

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2023, the District recognized pension expense of \$444,186. At April 30, 2023, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 380,349	(234,921)	145,428
Change in Assumptions	—	(61,936)	(61,936)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,811,760	—	1,811,760
Total Pension Expense to be Recognized in Future Periods	2,192,109	(296,857)	1,895,252
Pension Contributions Made Subsequent to the Measurement Date	29,312	—	29,312
Total Deferred Amounts Related to IMRF	<u>2,221,421</u>	<u>(296,857)</u>	<u>1,924,564</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2024	\$ (64,113)
2025	336,779
2026	611,115
2027	1,011,471
2028	—
Thereafter	—
Total	<u>1,895,252</u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The District's defined benefit OPEB plan, Champaign Park District's Retiree Benefit Plan (RBP), provides OPEB for all permanent full-time general employees of the District. RBP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided. RBP provides limited health care coverage at the active employee rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health care coverage. To be eligible for benefits, an employee must qualify for retirement under one of the District's retirement plans. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer.

Plan Membership. As of December 31, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	7
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>79</u>
Total	<u>86</u>

Total OPEB Liability

The District's total OPEB liability was measured as of December 31, 2022, and was determined by an actuarial valuation as of December 31, 2022.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.75%
Discount Rate	4.14%
Healthcare Cost Trend Rates	The initial trend rate of 7.50% is based on a combination of the District's history, national trend surveys, and professional judgment. The ultimate trend rate of 4.50% was based on historical medical CPI information
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate is based on the yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on SOA PubG-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021 for general actives and retirees. Fore surviving spouses mortality rates wre based SOA Pub-2010 Contingent Survivor Headcount Weighted Mortalidty Table fully generational using Scale MP-2021.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at April 30, 2022	<u>\$ 355,684</u>
Changes for the Year:	
Service Cost	13,261
Interest on the Total OPEB Liability	14,052
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	88,067
Changes of Assumptions or Other Inputs	5,034
Benefit Payments	<u>(32,050)</u>
Net Changes	<u>88,364</u>
Balance at April 30, 2023	<u><u>444,048</u></u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 4.14%, while the prior valuation used 3.98%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.14%)	Current Discount Rate (4.14%)	1% Increase (5.14%)
Total OPEB Liability	\$ 469,533	444,048	420,052

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a varied Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 414,448	444,048	477,734

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2023, the District recognized OPEB expense of \$44,647. At April 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 107,324	(22,009)	85,315
Change in Assumptions	39,290	(26,117)	13,173
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	146,614	(48,126)	98,488

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows of Resources
2024	\$ 17,334
2025	17,334
2026	17,335
2027	16,942
2028	16,242
Thereafter	13,301
Total	98,488

SUBSEQUENT EVENT

On December 1, 2023, the District issued \$1,295,700 of General Obligation Limited Tax Park Bonds of 2023 for capital improvements. The bonds bear interest at a rate of 4.40% and are due in one installment on November 30, 2024.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 5 - DISCRETELY PRESENTED COMPONENT UNIT

NATURE OF ORGANIZATION

The Champaign Parks Foundation (the Foundation) is a not-for-profit organization under the laws of the State of Illinois to develop philanthropic support for the Champaign Park District (the District). The Foundation is considered a component unit of the District under the accounting standards followed by the District; however, the Foundation is a separate legal entity. The Foundation's program relate to the support of the operational and capital needs of the District that lack adequate funding through the District's available resources.

The Foundation's major source of revenue and support are contributions from donors, grants, and investment income.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

Net Assets

The Foundation's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Net assets of the Foundation and changes therein are classified and reported, if applicable, as follows:

Net assets without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and the Board of Directors.

Net assets with Donor Restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statement of Activities.

Cash and Investments

For the purpose of the Statement of Financial Position and Statement of Cash Flows, the Foundation's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase. Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 5 - DISCRETELY PRESENTED COMPONENT UNIT - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of a given measurement date. Fair value measurements are based on three-level hierarchy based on the reliability of observable and unobservable inputs as follows:

Level 1 - Valuations are based on quoted prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date.

Level 2 - Valuations are based on quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; and model-derived valuations whose significant inputs are observable.

Level 3 - Valuations are based on unobservable inputs for the assets or liability that reflect the reporting entity's own data and assumptions that market participants would use in pricing the asset or liability.

Investment Income

The Foundation records investment income earned on net assets with donor restrictions and without donor restrictions as without donor restrictions revenue.

Promises to Give

Promises to give consist of unconditional promised to give to the Foundation. The carrying amount of promises to give may be recorded by a valuation allowance based on management's assessment of the collectability of specific promise to give balances.

Contributed Services

Contributed services are reported as contribution revenue and as assets or expenses only if the services create or enhance a non-financial asset (for example, property and equipment) or:

- Would typically need to be purchased by the Foundation if the services had not been provided by contribution
- Require specialized skills
- Are provided by individuals with those skills

Contributed Revenue

Contributions that are restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are satisfied or expire in the reporting period in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Contributions due in the next year are reflected as current promises to give and are recorded at their net realized value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 5 - DISCRETELY PRESENTED COMPONENT UNIT - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Contributed Revenue - Continued

At April 30, 2023, contributions of \$5,500, have not been recognized in the Statement of Activities because the conditions on which they depend have not yet been met. All of these conditions relate to timing of when the programs, grants, and contributions are set to occur.

Advertising Costs

Advertising costs are charged to operations when incurred. Advertising expense was \$3,386 for the year ended April 30, 2023.

Income Taxes

The Foundation is exempt from income tax under IRC section 501(c)(3), and similarly, is exempt from State of Illinois taxes under the Illinois Tax Act Section 205(a), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Foundation has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Foundation has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. There was no unrelated business income for the year ended April 30, 2023.

The Foundation's Forms 990, *Return of Organization Exempt from Income Tax*, are subject to examination by the IRS, generally, for three years after they were filed. Annual filings with the State of Illinois are, similarly, subject to examination.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Functional Allocation of Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of functional expenses. Functional expenses which are not directly attributable to one function are allocated between program, management and general, and fundraising services based on the number of employees involved, the amount of time spent, the percentage of their salary associated with the time and on estimated made by the Foundation's management.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 5 - DISCRETELY PRESENTED COMPONENT UNIT - Continued

CASH AND INVESTMENTS

At April 30, 2023, the carrying amount of the Foundation's cash deposits totaled \$1,974,218 and the bank balances totaled \$1,974,218. At year-end \$24,320 of the bank balance of the deposits was not covered by federal depository.

AVAILABILITY AND LIQUIDITY

The following represents Foundation's financial assets at April 30, 2023:

Financial Assets at Year End	
Cash and Investments	\$ 1,974,218
Accrued Interest	698
Promises to Give - Current	<u>11,000</u>
Total Financial Assets	<u>1,985,916</u>
Less Amounts not Available to be used within one year	
Net Assets with Donor Restrictions	<u>1,714,374</u>
Financial Assets Available to Meet General Expenses over the Next Twelve Months	<u><u>271,542</u></u>

The Foundation's goal is generally to maintain financial assets sufficient to meet 60 days of normal operating expenses. The Foundation does not maintain a line of credit.

NET ASSETS

Without Donor Restrictions

Net Assets without donor restrictions was comprised of the following:

Undesignated	<u><u>\$ 119,769</u></u>
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CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 5 - DISCRETELY PRESENTED COMPONENT UNIT - Continued

NET ASSETS - Continued

With Donor Restrictions

Net Assets with donor restrictions was comprised of the following:

Virginia Theatre Restoration	\$	882,020
Martens Center		10,007
Memorials		67,840
Visual and Performing		112,651
West Side Park Sculptures		57,267
Virginia Theatre		20,468
Other, Under \$20,000		496,002
H.E. Moore Trust		<u>68,119</u>
Total		<u><u>1,714,374</u></u>

ENDOWMENTS

The Foundation is subject to the enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA) and is required to make disclosures about endowment funds, both donor-restricted endowment funds and board-designated endowment funds.

The Foundation's endowment consists of an individual fund established for a variety of purposes including funds designated by the Board of Directors to function as an endowment. Net assets associated with endowment fund, including funds designated by the Board of Directors to function as an endowment, as classified and reported based on the existence or absence of donor-imposed restrictions. Endowment assets, both donor-restricted and board-designated are reflected as investments on the statements of financial position.

The Board of Directors of the Foundation has interpreted the Uniform Prudent Management of Institutional Funds Act (UOMIFA) as requiring the preservation of the fair value of the original gift, as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation retains in net assets with donor restrictions, restricted in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of the subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions, restricted by purpose or time, until those amounts are appropriated for expenditure by the Board of Directors in a manner consistent with the standard of prudence prescribed by UPMIFA.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 5 - DISCRETELY PRESENTED COMPONENT UNIT - Continued

ENDOWMENTS - Continued

In accordance with UPMIFA, the Foundation considers the following factors in deciding to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the Foundation and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Foundation
7. The investment policies of the Foundation

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Foundation to retain as a fund of perpetual duration. In accordance with accounting principles generally accepted in the United States of America, deficiencies of this nature, which are reported in net assets with donor restrictions, restricted in perpetuity, were \$0 as of April 30, 2023.

The Foundation has not adopted an investment policy or spending policy related to the endowment; however, the objective of the Foundation is to maintain the purchasing power of endowment assets. Endowment assets are invested in cash equivalents. The investment policy of the Foundation is to invest cash equivalents into high-quality instruments with high liquidity and current maturity of one year or less. Actual returns in any given year may vary. Income earned from the endowment is spent in accordance with the Foundation's mission.

Total endowment net assets of \$68,119 at April 30, 2023, were net assets with donor restrictions restricted in perpetuity, and had no change in value during the year ended April 30, 2023.

PROMISES TO GIVE

Promises to give consist of the following at April 30, 2023:

Current Portion	\$	11,000
Noncurrent Portion (Receivable from 1 to 3 Years)		<u>5,795</u>
Total		<u><u>16,795</u></u>

All promises to give are considered collectible, thus no allowance for uncollectible promises to give has been recorded. The Foundation has not discounted the noncurrent promises to give as the estimated discount amount is immaterial.

CONCENTRATIONS

For the year ended April 30, 2023, the Foundation recognized contributions revenue of \$183,059, from two contributors, which made up 50 percent, of the total support and revenue for that fiscal year. Included in these contributions are the cash and contributions received from the District.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 5 - DISCRETELY PRESENTED COMPONENT UNIT - Continued

CONTRIBUTED FINANCIAL ASSETS

For the year ended April 30, 2023, contributed nonfinancial assets recognized with the Statement of Activities included:

Services		
Management and General	\$	11,490
Fundraising		<u>74,927</u>
		<u>86,417</u>

The Foundation recognized contributed nonfinancial assets within revenue, including contributed services. Contributed services consist of salaries and benefits of District personnel assigned to perform management and general and fund raising serviced for the Foundation. All the contributed nonfinancial assets did not have any donor-imposed restrictions. Contributed services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar services.

RELATED PARTY TRANSACTIONS

For the year ended April 30, 2023, the Foundation received \$47,843 from the District in contributions, and \$216,162 were transferred back to the District to support programs an capital projects and equipment.

As of April 30, 2023, the Foundation owed \$117,500 to the District.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefit Plan
- Budgetary Comparison Schedules
General Fund
Recreation - Special Revenue Fund
Museum - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule Employer Contributions
April 30, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 335,623	\$ 322,949	\$ (12,674)	\$ 3,588,692	9.00%
2017	320,546	320,683	137	3,718,634	8.62%
2018	325,102	322,921	(2,181)	3,980,224	8.11%
2019	320,319	315,931	(4,388)	4,057,195	7.79%
2020	231,352	231,352	—	4,145,200	5.58%
2021	224,930	224,930	—	3,881,000	5.80%
2022	244,025	244,025	—	4,150,111	5.88%
2023	190,501	190,501	—	4,426,771	4.30%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	21 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

April 30, 2023

	<u>12/31/2015</u>	<u>12/31/2016</u>
Total Pension Liability		
Service Cost	\$ 354,604	365,550
Interest	1,137,251	1,173,980
Differences Between Expected and Actual Experience	(401,284)	(194,705)
Change of Assumptions	—	—
Benefit Payments, Including Refunds of Member Contributions	(619,668)	(613,420)
Net Change in Total Pension Liability	<u>470,903</u>	<u>731,405</u>
Total Pension Liability - Beginning	<u>15,285,641</u>	<u>15,756,544</u>
 Total Pension Liability - Ending	 <u>15,756,544</u>	 <u>16,487,949</u>
 Plan Fiduciary Net Position		
Contributions - Employer	\$ 340,276	309,831
Contributions - Members	173,510	187,217
Net Investment Income	1,125,423	1,104,902
Differences Between Expected and Actual Experience	(1,395,552)	(166,294)
Benefit Payments, Including Refunds of Member Contributions	(619,668)	(613,420)
Other (Net Transfer)	38,009	(18,189)
Net Change in Plan Fiduciary Net Position	<u>(338,002)</u>	<u>804,047</u>
Plan Net Position - Beginning	<u>15,281,809</u>	<u>14,943,807</u>
 Plan Net Position - Ending	 <u>14,943,807</u>	 <u>15,747,854</u>
 Employer's Net Pension Liability/(Asset)	 <u>\$ 812,737</u>	 <u>740,095</u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 94.84%	 95.51%
 Covered Payroll	 \$ 3,540,183	 3,654,682
 Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	 22.96%	 20.25%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017.

12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
380,175	368,253	395,943	398,470	356,403	354,353
1,226,859	1,252,119	1,327,024	1,385,960	1,494,152	1,522,118
(49,252)	171,167	(155,603)	781,315	(531,678)	231,869
(513,435)	526,056	40,041	(222,034)	—	—
(700,347)	(722,387)	(722,793)	(788,626)	(872,129)	(992,104)
344,000	1,595,208	884,612	1,555,085	446,748	1,116,236
16,487,949	16,831,949	18,427,157	19,311,769	20,866,854	21,313,602
16,831,949	18,427,157	19,311,769	20,866,854	21,313,602	22,429,838
318,934	313,332	233,243	220,435	243,332	236,759
226,871	218,488	183,290	187,542	179,508	195,132
1,155,545	1,376,991	3,327,707	2,841,700	3,764,163	(3,181,186)
1,171,985	(971,780)	(85,510)	—	—	—
(700,347)	(722,387)	(722,793)	(788,626)	(872,129)	(992,104)
(12,643)	7,237	(729,871)	82,774	70,417	(214,133)
2,160,345	221,881	2,206,066	2,543,825	3,385,291	(3,955,532)
15,747,854	17,908,199	18,130,080	20,336,146	22,879,971	26,265,262
17,908,199	18,130,080	20,336,146	22,879,971	26,265,262	22,309,730
(1,076,250)	297,077	(1,024,377)	(2,013,117)	(4,951,660)	120,108
106.39%	98.39%	105.30%	109.65%	123.23%	99.46%
3,928,474	4,022,461	4,073,111	4,159,133	3,989,067	4,336,243
(27.40%)	7.39%	(25.15%)	(48.40%)	(124.13%)	2.77%

CHAMPAIGN PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2023

	<u>04/30/2019</u>
Total OPEB Liability	
Service Cost	\$ 13,956
Interest	11,823
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	3,153
Benefit Payments	<u>(15,504)</u>
Net Change in Total OPEB Liability	13,428
Total OPEB Liability - Beginning	<u>291,538</u>
Total OPEB Liability - Ending	<u><u>304,966</u></u>
Covered-Employee Payroll	\$ 3,571,632
Total OPEB Liability as a Percentage of Covered-Employee Payroll	8.54%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Changes of assumptions related to the discount rate were made in 2019 - 2023.

04/30/2020	04/30/2021	04/30/2022	04/30/2023
15,028	17,628	17,617	13,261
11,813	9,599	9,602	14,052
(9,631)	50,939	(24,072)	88,067
15,201	41,908	(36,563)	5,034
(16,744)	(19,217)	(32,390)	(32,050)
15,667	100,857	(65,806)	88,364
304,966	320,633	421,490	355,684
320,633	421,490	355,684	444,048
3,641,572	3,367,228	4,040,824	4,442,783
8.80%	12.52%	8.80%	9.99%

CHAMPAIGN PARK DISTRICT, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 6,919,500	6,919,500	6,995,336
Intergovernmental			
Grants and Donations	—	—	3,424
Charges for Services			
Program Fees	128,626	128,626	127,935
Program Rentals	—	—	100
Investment Income	50,000	281,549	345,338
Miscellaneous			
Special Receipts	10,350	10,350	16,407
Total Revenues	<u>7,108,476</u>	<u>7,340,025</u>	<u>7,488,540</u>
Expenditures			
Culture and Recreation			
Salaries and Wages	2,786,910	2,786,910	2,690,223
Fringe Benefits	403,930	405,130	410,853
Contractual Services	1,289,606	1,375,906	1,112,211
Commodities	418,755	448,055	425,322
Total Expenditures	<u>4,899,201</u>	<u>5,016,001</u>	<u>4,638,609</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,209,275	2,324,024	2,849,931
Other Financing (Uses)			
Transfers Out	<u>(1,050,000)</u>	<u>(1,050,000)</u>	<u>(1,050,000)</u>
Net Change in Fund Balance	<u>1,159,275</u>	<u>1,274,024</u>	1,799,931
Fund Balance - Beginning			<u>10,337,950</u>
Fund Balance - Ending			<u>12,137,881</u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,546,500	2,546,500	2,556,560
Intergovernmental			
Grants and Donations	8,950	8,950	27,859
Charges for Services			
Program Fees	1,594,455	1,594,455	1,484,031
Program Rentals	185,721	185,721	163,867
Investment Income	20,000	140,375	148,926
Miscellaneous			
Special Receipts	210,741	210,741	207,203
Total Revenues	<u>4,566,367</u>	<u>4,686,742</u>	<u>4,588,446</u>
Expenditures			
Culture and Recreation			
Salaries and Wages	2,571,395	2,571,395	2,138,624
Fringe Benefits	188,428	189,428	171,633
Contractual Services	887,804	924,904	821,666
Commodities	380,641	398,141	388,213
Total Expenditures	<u>4,028,268</u>	<u>4,083,868</u>	<u>3,520,136</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	538,099	602,874	1,068,310
Other Financing (Uses)			
Transfers Out	<u>(590,000)</u>	<u>(590,000)</u>	<u>(590,000)</u>
Net Change in Fund Balance	<u>(51,901)</u>	<u>12,874</u>	478,310
Fund Balance - Beginning			<u>4,371,003</u>
Fund Balance - Ending			<u><u>4,849,313</u></u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Museum - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,866,700	1,866,700	1,874,149
Intergovernmental			
Grants and Donations	77,150	75,650	65,843
Charges for Services			
Program Fees	1,116,813	1,115,853	1,037,129
Program Rentals	24,500	24,500	42,923
Investment Income	25,175	210,000	179,453
Miscellaneous			
Special Receipts	136,899	136,899	126,021
Total Revenues	<u>3,247,237</u>	<u>3,429,602</u>	<u>3,325,518</u>
Expenditures			
Culture and Recreation			
Salaries and Wages	1,156,915	1,156,915	1,077,123
Fringe Benefits	100,485	114,235	121,251
Contractual Services	933,610	959,110	984,892
Commodities	158,322	162,322	133,902
Total Expenditures	<u>2,349,332</u>	<u>2,392,582</u>	<u>2,317,168</u>
Net Change in Fund Balance	<u>897,905</u>	<u>1,037,020</u>	1,008,350
Fund Balance - Beginning			<u>4,890,443</u>
Fund Balance - Ending			<u><u>5,898,793</u></u>

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedule - Major Governmental Fund
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds

INDIVIDUAL FUND SCHEDULES

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

Recreation Fund

The Recreation Fund is used to account for the property taxes levied along with fees from participants that provide the funds necessary to pay for recreational programs.

Museum Fund

The Museum Fund is used to account for the property taxes levied along with fees from patrons to provide funds to acquire, maintain, improve, and operate the museum facilities and programs including activities related to the cultural arts, nature, zoos, and arts and crafts.

Liability Insurance Fund

The Liability Insurance Fund is used to account for the operations of the District's insurance and risk management activities. Financing is provided by a specific annual levy.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund (IMRF) Fund is used to account for the District's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy.

Audit Fund

The Audit Fund is used to account for the expenses related to the District's annual audit. Financing is provided by a specific annual tax levy.

Social Security Fund

The Social Security Fund is used to account for the District's portion of Social Security and Medicare paid on behalf of its employees. Financing is provided by a specific annual property tax levy.

INDIVIDUAL FUND SCHEDULES

SPECIAL REVENUE FUNDS - Continued

Special Recreation Fund

The Special Recreation Fund is used to account for the expenditures in connection with the District's participation in the Champaign-Urbana Special Recreation Association, which provides recreation programs to the handicapped and impaired.

Police Protection Fund

The Police Protection Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for police service for the parks.

Special Donation Fund

The Special Donation Fund is used to account for available resources for scholarships towards District programming.

DEBT SERVICE FUND

Bond Amortization/Debt Service Fund

The Bond Amortization/Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all financial resources used for the acquisition or construction of major capital facilities, equipment and capital asset replacement.

Martens Center Fund

The Martens Center Fund is used to account for the development and construction of the Center and the Park.

Bond Proceeds Fund

The Bond Proceeds Fund is used to account for funds used by the District for the purchase, development, renovation of land, facilities, buildings and equipment owned by the District. The proceeds from the general obligation bonds are utilized to pay the debt service on the alternate revenues bonds, as well as invest in capital assets as outlined in the capital improvement plan.

INDIVIDUAL FUND SCHEDULES

CAPITAL PROJECTS FUNDS - Continued

Paving and Lighting Fund

The Paving and Lighting Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for paving and lighting improvements throughout the District.

Land Acquisition Fund

The Land Acquisition Fund is used to offset the costs of future land purchases. Each year as part of the budget process, a transfer is made from the General Fund to set aside for any potential land purchases.

Park Development Fund

The Park Development Fund is used to commit funds for future developments in the parks. Funding is provided through Board approved transfers from other funds and investment income.

Trails and Pathways Fund

The Trails and Pathways Fund is used to commit funds for trails and pathways throughout the District.

Capital Improvements and Repairs Fund

The Capital Improvement and Repairs Fund is used to account for prior capital project grant money received and is used to fund all major technology needs of the District.

PERMANENT FUND

The Permanent Fund is used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

Working Cash Fund

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

INDIVIDUAL FUND SCHEDULES

FIDUCIARY FUND

CUSTODIAL FUND

Activity and Affiliates Fund

The Activity and Affiliates Fund is used to account funds from recreation centers, senior citizens programs, adopt-a-park groups, and District co-sponsored affiliate programs.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Martens Center - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Grants and Donations	\$ 524,943	524,943	433,635
Investment Income	5,000	10,500	10,506
Miscellaneous			
Special Receipts	—	—	30,367
Total Revenues	<u>529,943</u>	<u>535,443</u>	<u>474,508</u>
Expenditures			
Culture and Recreation			
Contractual Services	5,065	45,065	40,916
Capital Outlay	<u>1,363,679</u>	<u>1,363,679</u>	<u>1,478,724</u>
Total Expenditures	<u>1,368,744</u>	<u>1,408,744</u>	<u>1,519,640</u>
Net Change in Fund Balance	<u>(838,801)</u>	<u>(873,301)</u>	(1,045,132)
Fund Balance - Beginning as Restated			<u>973,542</u>
Fund Balance - Ending			<u>(71,590)</u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Bond Proceeds - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Investment Income	\$ 5,000	45,000	48,792
Expenditures			
Culture and Recreation:			
Contractual Services	3,428	5,928	5,428
Capital Outlay	1,152,837	1,162,837	1,112,292
Debt Service			
Principal Retirement	495,000	495,000	495,000
Interest and Fiscal Charges	51,500	51,500	67,642
Total Expenditures	1,702,765	1,715,265	1,680,362
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,697,765)	(1,670,265)	(1,631,570)
Other Financing Sources			
Transfers In	1,246,724	1,246,724	1,234,146
Net Change in Fund Balance	<u>(451,041)</u>	<u>(423,541)</u>	(397,424)
Fund Balance - Beginning			<u>573,331</u>
Fund Balance - Ending			<u><u>175,907</u></u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

April 30, 2023

See Following Page

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Nonmajor Governmental Funds
Combining Balance Sheet
April 30, 2023**

	Special Revenue						
	Illinois		Audit	Social Security	Special Recreation	Police Protection	Special Donation
	Liability Insurance	Municipal Retirement					
ASSETS							
Cash and Investments	\$ 683,612	602,188	8,723	193,035	2,804,320	58,854	183,157
Receivables - Net of Allowances							
Taxes	393,500	217,400	35,400	522,696	854,400	41,800	—
Accounts	—	76	—	—	397	—	—
Grants	—	—	—	—	100,000	—	—
Accrued Interest	45	—	—	—	16	—	—
Total Assets	1,077,157	819,664	44,123	715,731	3,759,133	100,654	183,157
LIABILITIES							
Accounts Payable	17,990	29,386	2,600	—	17,104	—	1,727
Accrued Payroll	1,843	3,648	—	17,167	17,210	—	—
Other Payables	—	—	—	—	22,840	—	—
Total Liabilities	19,833	33,034	2,600	17,167	57,154	—	1,727
DEFERRED INFLOWS OF RESOURCES							
Property Taxes	393,500	217,400	35,400	522,100	854,400	41,800	—
Total Liabilities and Deferred Inflows of Resources	413,333	250,434	38,000	539,267	911,554	41,800	1,727
FUND BALANCES							
Restricted	663,824	569,230	6,123	176,464	2,847,579	58,854	181,430
Committed	—	—	—	—	—	—	—
Total Fund Balances	663,824	569,230	6,123	176,464	2,847,579	58,854	181,430
Total Liabilities, Deferred Inflows of Resources and Fund Balances	1,077,157	819,664	44,123	715,731	3,759,133	100,654	183,157

Bond Amortization/ Debt Service	Capital Projects					Capital Improvements and Repairs	Permanent Working Cash	Totals
	Paving and Lighting	Land Acquisition	Park Development	Trails and Pathways				
21,574	469,413	1,379,415	886,723	617,625	3,913,732	250,000	12,072,371	
1,306,401	107,800	—	—	—	—	—	3,479,397	
—	—	—	—	—	177,939	—	178,412	
—	—	—	153,132	—	—	—	253,132	
—	—	—	—	—	405	—	466	
1,327,975	577,213	1,379,415	1,039,855	617,625	4,092,076	250,000	15,983,778	
—	143,102	—	—	—	44,659	—	256,568	
—	—	—	—	—	—	—	39,868	
—	—	—	—	—	—	—	22,840	
—	143,102	—	—	—	44,659	—	319,276	
1,306,400	107,800	—	—	—	—	—	3,478,800	
1,306,400	250,902	—	—	—	44,659	—	3,798,076	
21,575	326,311	—	—	—	—	250,000	5,101,390	
—	—	1,379,415	1,039,855	617,625	4,047,417	—	7,084,312	
21,575	326,311	1,379,415	1,039,855	617,625	4,047,417	250,000	12,185,702	
1,327,975	577,213	1,379,415	1,039,855	617,625	4,092,076	250,000	15,983,778	

CHAMPAIGN PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2023

	Special Revenue						
	Illinois			Social Security	Special Recreation	Police Protection	Special Donation
	Liability Insurance	Municipal Retirement	Audit				
Revenues							
Taxes	\$ 366,369	201,304	28,188	416,695	805,217	38,241	—
Intergovernmental	—	—	—	—	349,648	—	65,796
Charges for Services	—	—	—	—	115,438	—	—
Investment Income	20,339	18,409	599	7,248	79,055	1,724	5,088
Miscellaneous	2,000	—	—	—	2,381	—	—
Total Revenues	388,708	219,713	28,787	423,943	1,351,739	39,965	70,884
Expenditures							
Culture and Recreation	247,036	182,961	33,150	447,150	573,175	35,697	73,454
Capital Outlay	36,535	—	—	—	113,614	—	—
Total Expenditures	283,571	182,961	33,150	447,150	686,789	35,697	73,454
Excess (Deficiency) of Revenues Over (Under) Expenditures	105,137	36,752	(4,363)	(23,207)	664,950	4,268	(2,570)
Other Financing Sources (Uses)							
Transfers In	—	—	—	—	—	—	—
Transfers Out	—	—	—	—	—	—	—
Net Change in Fund Balances	105,137	36,752	(4,363)	(23,207)	664,950	4,268	(2,570)
Fund Balances - Beginning	558,687	532,478	10,486	199,671	2,182,629	54,586	184,000
Fund Balances - Ending	663,824	569,230	6,123	176,464	2,847,579	58,854	181,430

Bond Amortization/ Debt Service	Capital Projects						Permanent Working Cash	Totals
	Paving and Lighting	Land Acquisition	Park Development	Trails and Pathways	Capital Improvements and Repairs			
1,229,963	100,652	—	—	—	—	—	—	3,186,629
—	—	—	153,132	—	911,633	—	—	1,480,209
—	—	—	—	—	—	—	—	115,438
4,183	13,845	41,010	26,391	17,830	73,561	—	—	309,282
—	—	—	—	—	81,744	—	—	86,125
1,234,146	114,497	41,010	179,523	17,830	1,066,938	—	—	5,177,683
—	61,968	—	—	—	—	—	—	1,654,591
—	83,199	—	1,777	—	593,738	—	—	828,863
—	145,167	—	1,777	—	593,738	—	—	2,483,454
1,234,146	(30,670)	41,010	177,746	17,830	473,200	—	—	2,694,229
—	—	100,000	100,000	100,000	1,340,000	—	—	1,640,000
(1,234,146)	—	—	—	—	—	—	—	(1,234,146)
(1,234,146)	—	100,000	100,000	100,000	1,340,000	—	—	405,854
—	(30,670)	141,010	277,746	117,830	1,813,200	—	—	3,100,083
21,575	356,981	1,238,405	762,109	499,795	2,234,217	250,000	—	9,085,619
21,575	326,311	1,379,415	1,039,855	617,625	4,047,417	250,000	—	12,185,702

CHAMPAIGN PARK DISTRICT, ILLINOIS

Liability Insurance - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 364,900	364,900	366,369
Investment Income	1,100	20,000	20,339
Miscellaneous			
Special Receipts	1,500	1,500	2,000
Total Revenues	<u>367,500</u>	<u>386,400</u>	<u>388,708</u>
Expenditures			
Culture and Recreation			
Salaries and Wages	33,500	33,500	34,887
Fringe Benefits	15,365	15,865	14,762
Contractual Services	232,134	234,634	194,066
Commodities	6,600	6,600	3,321
Capital Outlay	73,804	73,804	36,535
Total Expenditures	<u>361,403</u>	<u>364,403</u>	<u>283,571</u>
Net Change in Fund Balance	<u>6,097</u>	<u>21,997</u>	105,137
Fund Balance - Beginning			<u>558,687</u>
Fund Balance - Ending			<u><u>663,824</u></u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 200,500	200,500	201,304
Investment Income	500	24,000	18,409
Total Revenues	201,000	224,500	219,713
Expenditures			
Culture and Recreation			
Fringe Benefits	201,000	204,500	182,961
Net Change in Fund Balance	—	20,000	36,752
Fund Balance - Beginning			532,478
Fund Balance - Ending			569,230

CHAMPAIGN PARK DISTRICT, ILLINOIS

Audit - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 28,100	28,100	28,188
Investment Income	10	750	599
Total Revenues	28,110	28,850	28,787
Expenditures			
Culture and Recreation			
Contractual Services	30,000	30,000	33,150
Net Change in Fund Balance	(1,890)	(1,150)	(4,363)
Fund Balance - Beginning			10,486
Fund Balance - Ending			6,123

CHAMPAIGN PARK DISTRICT, ILLINOIS

Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 415,100	415,100	416,695
Investment Income	1,200	8,500	7,248
Total Revenues	416,300	423,600	423,943
Expenditures			
Culture and Recreation			
Fringe Benefits	480,000	480,000	447,150
Net Change in Fund Balance	<u>(63,700)</u>	<u>(56,400)</u>	(23,207)
Fund Balance - Beginning			<u>199,671</u>
Fund Balance - Ending			<u>176,464</u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Special Recreation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 802,000	802,000	805,217
Intergovernmental			
Grants and Donations	244,060	244,060	349,648
Charges for Services			
Program Fees	117,529	117,529	115,068
Program Rentals	—	—	370
Investment Income	3,200	76,000	79,055
Miscellaneous			
Special Receipts	1,500	1,500	2,381
Total Revenues	<u>1,168,289</u>	<u>1,241,089</u>	<u>1,351,739</u>
Expenditures			
Culture and Recreation			
Salaries and Wages	462,162	462,162	338,790
Fringe Benefits	96,910	99,410	73,045
Contractual Services	109,977	133,227	88,862
Commodities	59,240	71,090	72,478
Capital Outlay	551,065	551,065	113,614
Total Expenditures	<u>1,279,354</u>	<u>1,316,954</u>	<u>686,789</u>
Net Change in Fund Balance	<u>(111,065)</u>	<u>(75,865)</u>	664,950
Fund Balance - Beginning			<u>2,182,629</u>
Fund Balance - Ending			<u><u>2,847,579</u></u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Police Protection - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 38,100	38,100	38,241
Investment Income	40	2,000	1,724
Total Revenues	<u>38,140</u>	<u>40,100</u>	<u>39,965</u>
Expenditures			
Culture and Recreation			
Contractual Services	<u>35,000</u>	<u>35,000</u>	<u>35,697</u>
Net Change in Fund Balance	<u>3,140</u>	<u>5,100</u>	4,268
Fund Balance - Beginning			<u>54,586</u>
Fund Balance - Ending			<u>58,854</u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Special Donation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Revenues			
Intergovernmental			
Grants and Donations	\$ 52,500	52,500	65,796
Investment Income	100	4,000	5,088
Total Revenues	<u>52,600</u>	<u>56,500</u>	<u>70,884</u>
Expenditures			
Culture and Recreation			
Contractual Services	<u>71,000</u>	<u>71,750</u>	<u>73,454</u>
Net Change in Fund Balance	<u>(18,400)</u>	<u>(15,250)</u>	<u>(2,570)</u>
Fund Balance - Beginning			<u>184,000</u>
Fund Balance - Ending			<u>181,430</u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Bond Amortization/Debt Service - Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,225,100	1,225,100	1,229,963
Investment Income	60	6,000	4,183
Total Revenues	1,225,160	1,231,100	1,234,146
Expenditures			
Debt Service	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,225,160	1,231,100	1,234,146
Other Financing (Uses)			
Transfers Out	(1,246,724)	(1,246,724)	(1,234,146)
Net Change in Fund Balance	(21,564)	(15,624)	—
Fund Balance - Beginning			21,575
Fund Balance - Ending			21,575

CHAMPAIGN PARK DISTRICT, ILLINOIS

Paving and Lighting - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 100,300	100,300	100,652
Investment Income	300	13,500	13,845
Total Revenues	<u>100,600</u>	<u>113,800</u>	<u>114,497</u>
Expenditures			
Culture and Recreation:			
Contractual Services	86,000	86,000	61,968
Capital Outlay	100,000	100,000	83,199
Total Expenditures	<u>186,000</u>	<u>186,000</u>	<u>145,167</u>
Net Change in Fund Balance	<u>(85,400)</u>	<u>(72,200)</u>	(30,670)
Fund Balance - Beginning			<u>356,981</u>
Fund Balance - Ending			<u><u>326,311</u></u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Land Acquisition - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Investment Income	\$ 5,500	38,500	41,010
Expenditures			
Capital Outlay	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,500	38,500	41,010
Other Financing Sources			
Transfers In	100,000	100,000	100,000
Net Change in Fund Balance	<u>105,500</u>	<u>138,500</u>	141,010
Fund Balance - Beginning			<u>1,238,405</u>
Fund Balance - Ending			<u><u>1,379,415</u></u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Park Development - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Grants and Donations	\$ —	—	153,132
Investment Income	3,500	22,000	26,391
Total Revenues	3,500	22,000	179,523
Expenditures			
Capital Outlay	138,000	138,000	1,777
Excess (Deficiency) of Revenues Over (Under) Expenditures	(134,500)	(116,000)	177,746
Other Financing Sources			
Transfers In	100,000	100,000	100,000
Net Change in Fund Balance	(34,500)	(16,000)	277,746
Fund Balance - Beginning			762,109
Fund Balance - Ending			1,039,855

CHAMPAIGN PARK DISTRICT, ILLINOIS

Trails and Pathways - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Investment Income	\$ 1,200	18,400	17,830
Expenditures			
Capital Outlay	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,200	18,400	17,830
Other Financing Sources			
Transfers In	100,000	100,000	100,000
Net Change in Fund Balance	<u>101,200</u>	<u>118,400</u>	117,830
Fund Balance - Beginning			<u>499,795</u>
Fund Balance - Ending			<u><u>617,625</u></u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Capital Improvements and Repairs - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Intergovernmental			
Replacement Taxes	\$ 700,000	700,000	911,633
Grants and Donations	950,000	950,000	—
Investment Income	6,000	82,000	73,561
Miscellaneous			
Special Receipts	58,000	58,000	81,744
Total Revenues	1,714,000	1,790,000	1,066,938
Expenditures			
Capital Outlay	2,349,132	2,349,132	593,738
Excess (Deficiency) of Revenues Over (Under) Expenditures	(635,132)	(559,132)	473,200
Other Financing Sources			
Transfers In	1,340,000	1,340,000	1,340,000
Net Change in Fund Balance	704,868	780,868	1,813,200
Fund Balance - Beginning			2,234,217
Fund Balance - Ending			4,047,417

STATISTICAL SECTION (Unaudited)

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)

See Following Page

CHAMPAIGN PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)

	2014	2015	2016
Governmental Activities			
Net Investment in Capital Assets	\$ 35,442,800	36,593,177	35,768,663
Restricted	2,771,013	4,321,096	1,416,379
Unrestricted	13,902,641	14,345,259	13,078,771
	<hr/>	<hr/>	<hr/>
Total Governmental Activities Net Position	52,116,454	55,259,532	50,263,813

*Accrual Basis of Accounting

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
35,927,833	36,807,899	36,689,012	39,476,579	41,449,222	50,812,815	53,331,546
3,140,565	4,368,102	3,765,010	4,701,716	4,833,288	4,901,759	5,265,597
14,049,446	15,399,830	19,696,165	21,926,207	28,088,112	29,734,583	30,806,308
53,117,844	56,575,831	60,150,187	66,104,502	74,370,622	85,449,157	89,403,451

CHAMPAIGN PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)

	2014	2015	2016
Expenses			
Governmental Activities			
Culture and Recreation	\$ 11,651,125	11,995,778	12,434,632
Interest on Long-Term Debt	178,502	151,631	140,061
Total Governmental Activities Expenses	<u>11,829,627</u>	<u>12,147,409</u>	<u>12,574,693</u>
Program Revenues			
Governmental Activities			
Culture and Recreation			
Charges for Services	2,393,696	2,589,239	2,728,592
Operating Grants/Contributions	143,307	116,774	134,875
Capital Grants/Contributions	2,695,833	503,996	27,000
Total Governmental Activities Program Revenues	<u>5,232,836</u>	<u>3,210,009</u>	<u>2,890,467</u>
Net (Expenses) Revenues			
Governmental Activities	<u>(6,596,791)</u>	<u>(8,937,400)</u>	<u>(9,684,226)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property Taxes	11,531,594	11,452,258	11,289,634
Intergovernmental - Unrestricted			
Replacement Taxes	275,043	287,883	234,046
Investment Income	17,195	29,322	60,851
Special Receipts	188,633	277,134	186,350
Other	67,958	127,481	254,921
Total Governmental Activities General Revenues	<u>12,080,423</u>	<u>12,174,078</u>	<u>12,025,802</u>
Extraordinary Item			
Loss on Cash Equivalent	<u>—</u>	<u>(93,600)</u>	<u>(11,910)</u>
Changes in Net Position			
Governmental Activities	<u>5,483,632</u>	<u>3,143,078</u>	<u>2,329,666</u>

*Accrual Basis of Accounting

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
12,937,975	12,989,574	13,537,379	13,813,656	9,660,052	10,903,594	15,605,834
135,142	130,495	127,276	116,408	91,456	71,034	73,706
13,073,117	13,120,069	13,664,655	13,930,064	9,751,508	10,974,628	15,679,540
2,997,555	3,236,040	3,305,216	2,587,222	600,128	2,111,584	2,971,423
327,887	244,141	252,909	307,034	248,106	390,604	1,099,337
182,136	293,441	101,788	2,677,091	2,958,467	4,459,481	—
3,507,578	3,773,622	3,659,913	5,571,347	3,806,701	6,961,669	4,070,760
(9,565,539)	(9,346,447)	(10,004,742)	(8,358,717)	(5,944,807)	(4,012,959)	(11,608,780)
11,543,601	11,960,653	12,588,873	13,044,401	13,385,617	13,955,389	14,612,674
330,642	246,345	266,500	291,721	370,019	806,545	911,633
113,161	259,843	534,435	524,375	106,895	57,668	1,042,297
179,938	337,593	480,828	422,560	296,200	271,892	466,123
252,228	—	—	29,975	52,196	—	—
12,419,570	12,804,434	13,870,636	14,313,032	14,210,927	15,091,494	17,032,727
—	—	—	—	—	—	—
2,854,031	3,457,987	3,865,894	5,954,315	8,266,120	11,078,535	5,423,947

CHAMPAIGN PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)

	2014	2015	2016
General Fund			
Nonspendable	\$ 2,304	858	12,560
Restricted	—	—	—
Assigned	—	—	—
Unassigned	6,471,136	6,885,818	4,429,108
Total General Fund	<u>6,473,440</u>	<u>6,886,676</u>	<u>4,441,668</u>
All Other Governmental Funds			
Nonspendable	268,173	257,345	275,846
Restricted	2,987,015	2,912,415	1,167,142
Committed	200,115	442,796	3,367,442
Assigned	5,586,781	7,809,447	5,063,373
Unassigned	(1,137,242)	(1,126,436)	(259,684)
Total All Other Governmental Funds	<u>7,904,842</u>	<u>10,295,567</u>	<u>9,614,119</u>
Total Governmental Funds	<u>14,378,282</u>	<u>17,182,243</u>	<u>14,055,787</u>

*Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
7,551	20,549	7,912	16,969	14,376	11,633	12,482
300,000	—	200,000	—	1,000,000	—	—
2,758,700	2,000,000	2,150,000	150,000	150,000	—	—
2,843,517	4,444,497	4,394,349	6,436,201	7,768,712	10,326,317	12,125,399
5,909,768	6,465,046	6,752,261	6,603,170	8,933,088	10,337,950	12,137,881
267,897	285,782	273,271	257,989	264,414	344,633	54,461
2,893,198	3,055,234	3,524,637	4,451,716	4,583,288	4,651,759	5,277,297
3,510,953	4,129,665	4,717,064	4,733,910	7,287,562	4,756,101	7,084,312
4,997,275	6,210,423	8,792,254	10,215,552	9,849,721	10,041,445	10,693,645
(7,931)	—	—	—	—	—	(71,590)
11,661,392	13,681,104	17,307,226	19,659,167	21,984,985	19,793,938	23,038,125
17,571,160	20,146,150	24,059,487	26,262,337	30,918,073	30,131,888	35,176,006

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)**

	2014	2015	2016
Revenues			
Property Taxes	\$ 11,531,594	11,452,258	11,289,601
Intergovernmental Revenues	275,043	287,883	234,046
Charges for Services, Program			
Rentals and Related Items	2,219,473	2,386,989	2,728,592
Contributions and Sponsorships	130,626	81,838	133,067
Merchandise and Concession Sales	174,223	202,250	—
Grants	1,720,061	1,853,443	1,808
Investment Income	17,195	29,322	60,851
Special Receipts	188,633	277,134	186,350
Miscellaneous	67,958	127,481	254,921
Total Revenues	<u>16,324,806</u>	<u>16,698,598</u>	<u>14,889,236</u>
Expenditures			
Culture and Recreation	9,158,697	10,724,701	10,370,959
Capital Outlay	8,143,273	2,546,122	1,297,342
Debt Service			
Principal	375,000	385,000	400,000
Interest and Fiscal Charges	190,575	145,214	131,428
Bond Issuance Costs	93,279	—	—
Total Expenditures	<u>17,960,824</u>	<u>13,801,037</u>	<u>12,199,729</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,636,018)</u>	<u>2,897,561</u>	<u>2,689,507</u>
Other Financing Sources (Uses)			
Transfers In	1,160,660	3,721,790	2,859,865
Transfers Out	(1,160,660)	(3,721,790)	(2,859,865)
Disposal of Capital Assets	—	—	—
Issuance of Debt	4,670,000	—	—
Payment to Refunding Bond Escrow Agent	(4,589,738)	—	—
Bond Issuance Premium	110,958	—	—
	<u>191,220</u>	<u>—</u>	<u>—</u>
Extraordinary Item			
Loss on Cash Equivalent	<u>—</u>	<u>(93,600)</u>	<u>(11,910)</u>
Net Change in Fund Balances	<u>(1,444,798)</u>	<u>2,803,961</u>	<u>2,677,597</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>5.30%</u>	<u>4.54%</u>	<u>4.88%</u>

*Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
11,543,601	11,960,653	12,588,873	13,044,401	13,385,617	13,955,389	14,612,674
330,642	246,345	266,500	291,721	370,019	806,545	911,633
2,997,555	3,236,040	3,305,216	2,587,222	600,128	2,111,584	2,971,423
327,887	527,292	339,727	1,439,914	2,508,012	3,738,763	—
—	—	—	—	—	—	—
334,997	10,290	14,970	204,239	697,348	473,169	1,099,337
113,161	259,843	534,435	524,375	106,895	57,668	1,042,297
179,938	337,593	480,828	422,283	296,200	271,892	466,123
252,228	—	—	—	—	—	—
16,080,009	16,578,056	17,530,549	18,514,155	17,964,219	21,415,010	21,103,487
10,571,159	10,942,245	11,182,522	10,601,871	7,833,657	10,354,720	12,176,848
1,456,923	2,518,779	1,879,154	5,229,651	4,990,831	11,301,674	3,419,879
410,000	420,000	435,000	445,000	460,000	480,000	495,000
126,584	122,012	120,536	109,783	84,998	64,801	67,642
—	—	—	—	—	—	—
12,564,666	14,003,036	13,617,212	16,386,305	13,369,486	22,201,195	16,159,369
3,515,343	2,575,020	3,913,337	2,127,850	4,594,733	(786,185)	4,944,118
1,200,567	2,639,621	4,351,101	4,572,624	2,239,379	4,346,748	2,874,146
(1,200,567)	(2,639,621)	(4,351,101)	(4,572,624)	(2,239,379)	(4,346,748)	(2,874,146)
—	—	—	75,000	61,003	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	75,000	61,003	—	—
—	—	—	—	—	—	—
3,515,343	2,575,020	3,913,337	2,202,850	4,655,736	(786,185)	4,944,118
4.78%	4.65%	4.65%	4.60%	6.42%	5.33%	4.35%

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Fiscal Year	Tax Levy Year	Assessed Value		Total Direct Tax Rate	Actual Value	Assessed Value as a Percent of Actual Value
		Real Property Value	Railroads Value			
2014	2012	\$ 1,528,334,756	\$ 928,108	0.7088	\$ 4,587,788,592	33.33%
2015	2013	1,502,797,974	920,989	0.7645	4,511,156,889	33.33%
2016	2014	1,526,283,564	905,966	0.7264	4,581,568,590	33.33%
2017	2015	1,550,344,844	992,773	0.7443	4,654,012,851	33.33%
2018	2016	1,675,326,401	942,423	0.7149	5,028,806,472	33.33%
2019	2017	1,773,471,386	1,024,136	0.7149	5,323,486,566	33.33%
2020	2018	1,831,925,341	1,185,438	0.7149	5,499,332,337	33.33%
2021	2019	1,901,805,665	1,009,588	0.7193	5,708,445,759	33.33%
2022	2020	1,948,928,591	938,767	0.7193	5,849,602,074	33.33%
2023	2021	2,016,066,512	1,053,738	0.7259	6,051,360,750	33.33%

Data Source: Champaign County Clerk

Notes:

State law prescribes an assessment ratio of 33% of actual value

Fiscal Years - The annual levy covers the subsequent fiscal year beginning May 1 annually and is approved in November of the preceding fiscal year.

Total Direct Tax Rate is per \$100 EAV

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

See Following Page

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

	2014	2015	2016
District Direct Rates			
General	0.3497	0.3499	0.3500
Recreation	0.1114	0.1205	0.1259
Museum	0.0704	0.0808	0.0860
IL Municipal Retirement Fund (IMRF)	0.0196	0.0246	0.0239
Social Security	0.0220	0.0233	0.0237
Audit	0.0013	0.0014	0.0013
Liability Insurance	0.0183	0.0210	0.0213
Debt Service	0.0697	0.0964	0.0480
Paving and Lighting	0.0049	0.0050	0.0050
Police	0.0015	0.0016	0.0013
Special Recreation	0.0400	0.0400	0.0400
Revenue Recapture	N/A	N/A	N/A
Total Direct Rates	0.7088	0.7645	0.7264
Overlapping Rates			
City of Champaign	1.3152	1.3152	1.3152
Champaign County	0.8138	0.8511	0.8636
Forest Preserve District	0.0880	0.0931	0.0944
City of Champaign Township	0.0404	0.0467	0.0472
Champaign-Urbana Public Health District	0.1163	0.1259	0.1290
Parkland College	0.5191	0.5253	0.5259
Champaign School District Unit 4	4.1185	4.3014	4.3884
Champaign-Urbana Mass Transit District	0.2966	0.3198	0.3282
Total Overlapping Rates	7.3079	7.5785	7.6919
Total Direct and Overlapping Rates	8.0167	8.3430	8.4183

Data Source: Champaign County Clerk

Notes:

Fiscal Years - The annual levy covers the subsequent fiscal year beginning May 1 annually and is approved in November of the preceding fiscal year.

Tax Rates per \$100 of Assessed Value

2017	2018	2019	2020	2021	2022	2023
0.3479	0.3345	0.3338	0.3359	0.3402	0.3440	0.3451
0.1267	0.1224	0.1216	0.1206	0.1218	0.1191	0.1270
0.0866	0.0851	0.0904	0.0909	0.0921	0.0924	0.0931
0.0215	0.0194	0.0188	0.0175	0.0148	0.0154	0.0100
0.0235	0.0209	0.0200	0.0193	0.0210	0.0205	0.0207
0.0013	0.0012	0.0012	0.0013	0.0013	0.0013	0.0014
0.0195	0.0192	0.0187	0.0190	0.0192	0.0180	0.0182
0.0710	0.0665	0.0642	0.0641	0.0631	0.0623	0.0611
0.0050	0.0050	0.0049	0.0050	0.0050	0.0050	0.0050
0.0013	0.0013	0.0013	0.0013	0.0008	0.0013	0.0019
0.0400	0.0394	0.0400	0.0400	0.0400	0.0400	0.0400
N/A	N/A	N/A	N/A	N/A	N/A	0.0024
0.7443	0.7149	0.7149	0.7149	0.7193	0.7193	0.7259
1.3152	1.3152	1.3152	1.3152	1.3152	1.3152	1.3152
0.8672	0.8458	0.8481	0.8157	0.8189	0.8327	0.8342
0.0947	0.0923	0.0925	0.0927	0.0930	0.1089	0.1073
0.0419	0.0392	0.0393	0.0398	0.0401	0.0430	0.0459
0.1307	0.1267	0.1276	0.1040	0.1533	0.1327	0.1338
0.5460	0.5436	0.5411	0.5339	0.5355	0.5405	0.5378
4.4117	4.2704	5.0299	5.0510	5.0507	5.1334	5.1102
0.3332	0.3235	0.3274	0.3313	0.3343	0.3428	0.3466
7.7406	7.5567	8.3211	8.2836	8.3410	8.4492	8.4310
8.4849	8.2716	9.0360	8.9985	9.0603	9.1685	9.1569

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2023 (Unaudited)**

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value (1)	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value (1)
Green Street Realty (Housing)	\$ 40,999,830	1	2.03%			
CORE Champaign Daniel LLC	31,665,420	2	1.57%			
The Carle Foundation	20,993,030	3	1.04%			
Champaign Market Place, LLC (Shopping Center)	18,061,810	4	0.90%	\$ 23,508,390	1	1.56%
The Dean Project Owner LLC	16,579,780	5	0.82%			
GEM Realty Capital Onc.	14,857,550	6	0.74%			
Shapland Realty, LLC	13,401,600	7	0.66%	10,068,810	4	0.67%
Kraft Heinz Foods Co.	13,172,420	8	0.65%			
Edward Rose Development Co.	13,031,800	9	0.65%			
UIUC Student SLM LLC	12,483,790	10	0.62%			
Campus Property Management (Housing)				19,135,820	2	1.27%
Bankier Family				12,991,030	3	0.86%
Regency Consolidated (Developer)				9,404,570	5	0.63%
Nadbol (Commercial Developer)				8,243,390	6	0.55%
Dan Hamelberg (Housing)				7,741,620	7	0.51%
Baytowne Apartments, LLC (Housing)				7,247,410	8	0.48%
Pickus Companies (Builders)				6,925,510	9	0.46%
Christie Management Co (Health Care)				6,528,130	10	0.43%
	<u>195,247,030</u>		<u>9.68%</u>	<u>111,794,680</u>		<u>7.42%</u>

Data Source: Champaign County Assessor

(1) See Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2015	2013	\$ 11,495,931	\$ —	0.00%	\$ 11,473,830	\$ 11,473,830	99.81%
2016	2014	11,093,505	—	0.00%	11,063,851	11,063,851	99.73%
2017	2015	11,546,606	—	0.00%	11,541,342	11,541,342	99.95%
2018	2016	11,983,646	—	0.00%	11,961,253	11,961,253	99.81%
2019	2017	12,685,868	—	0.00%	12,588,873	12,588,873	99.24%
2020	2018	13,104,909	—	0.00%	13,044,398	13,044,398	99.54%
2021	2019	13,686,950	—	0.00%	13,385,617	13,385,617	97.80%
2022	2020	14,013,961	—	0.00%	13,955,389	13,955,389	99.58%
2023	2021	14,642,276	—	0.00%	14,612,674	14,612,674	99.80%
2024	2022	15,825,950	—	0.00%	—	—	0.00%

Data Source: Champaign County Clerk and Champaign County Treasurer

Notes:

Fiscal Years - The annual levy covers the subsequent fiscal year beginning May 1 annually and is approved in November of the preceding fiscal year.

Receipts include interest, back taxes, and other payments for future and past revenue years.

CHAMPAIGN PARK DISTRICT, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Fiscal Year	General Obligation Bonds	Percentage of Personal Income	Net Bonded Debt Per Capita
2014	\$ 5,072,918	0.16%	\$ 60.81
2015	4,678,269	0.13%	56.08
2016	4,268,620	0.13%	49.58
2017	3,848,972	0.10%	44.71
2018	3,419,323	0.09%	39.47
2019	2,974,675	0.08%	33.79
2020	2,520,024	0.06%	28.54
2021	2,050,375	0.05%	23.06
2022	1,560,726	0.04%	17.51
2023	1,056,077	0.02%	11.83

Data Source: District Records

Notes:

See Demographic and Economic Schedule for population data.

Details regarding District's outstanding debt can be found in the financial notes to the financial statements.

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Ratios of Net General Bonded Debt Outstanding - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Fiscal Year	General Obligation Bonds	Less Amount Available in Debt Service Funds	Net General Bonded Debt	Percentage of Equalized Assessed Value (1)	Per Capita
2014	\$ 5,072,918	\$ 766,124	\$ 4,306,794	0.28%	\$ 52
2015	4,678,269	761,218	3,917,051	0.26%	47
2016	4,268,620	763	4,267,857	0.28%	50
2017	3,848,972	2,633	3,846,339	0.25%	45
2018	3,419,323	13,382	3,405,941	0.20%	39
2019	2,974,675	9,627	2,965,048	0.17%	34
2020	2,520,024	16,753	2,503,271	0.14%	28
2021	2,050,375	—	2,050,375	0.11%	23
2022	1,560,726	21,575	1,539,151	0.08%	17
2023	1,056,077	9,875	1,046,202	0.05%	12

Data Source: District Records

Note: Details regarding District's outstanding debt can be found in the financial notes to the financial statements.

(1) See the Ratios of Outstanding Debt by Type schedule for equalized assessed value data.

(2) Population can be found in the Demographics and Economic Statistics schedule.

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
April 30, 2023 (Unaudited)**

Governmental Unit	Gross Debt	Percentage Applicable to the District	Amount Applicable to the District (2)
District	\$ 1,056,077	100.00%	\$ 1,056,077
City of Champaign	51,154,629	100.00%	51,154,629
Champaign County	45,830,000	44.04%	20,183,532
Champaign School District Unit #4	225,872,012	79.98%	180,652,435
Parkland College	34,970,000	32.09%	11,221,873
Champaign County Forest Preserve	<u>110,649</u>	43.79%	<u>48,453</u>
Total Overlapping Debt (1)	<u>357,937,290</u>		<u>263,260,922</u>
Total Direct and Overlapping Debt	<u><u>345,574,743</u></u>		<u><u>264,316,999</u></u>

Data Source: City of Champaign and Overlapping Government Records

(1) Overlapping governments are those that coincide, at least in part, with the boundaries of the Champaign Park District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the taxpayers of the Champaign Park District. This estimate produces a schedule that recognizes that, when considering Champaign Park District's ability to issue and repay long-term debt, the entire debt burden borne by the taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

(2) Computed by dividing Champaign Park District's assessed value by the assessed value of the overlapping governments and multiplying this rate by the overlapping governments' outstanding debt. An overlapping government unit is any that levies a tax on a citizen of the Champaign Park District. This schedule does not include revenue supported debt.

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

See Following Page

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

	2014	2015	2016
Legal Debt Limit	\$ 43,231,920	43,906,699	44,600,956
Total Net Debt Applicable to Limit	1,068,000	1,084,000	1,092,700
Legal Debt Margin	42,163,920	42,822,699	43,508,256
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	2.47%	2.47%	2.45%

Data Source: Audited Financial Statements

Note: By Illinois statute, the legal debt margin excludes alternate revenue source debt while the related property tax is abated.

2017	2018	2019	2020	2021	2022	2023
48,192,729	51,016,746	52,701,935	54,705,939	56,058,687	57,992,207	64,800,148
1,100,400	1,123,500	1,147,100	1,168,900	1,195,800	1,212,500	1,255,000
47,092,329	49,893,246	51,554,835	53,537,039	54,862,887	56,779,707	63,545,148
2.28%	2.20%	2.18%	2.14%	2.13%	2.09%	1.94%

Legal Debt Margin Calculation for Fiscal Year 2023

	<u>Legal Debt Margin</u>
Assessed Value	<u>\$ 2,253,918,192</u>
Bonded Debt Limit - 2.875% of Assessed Value	64,800,148
Amount of Debt Applicable to Limit	<u>1,255,000</u>
Legal Debt Margin	<u>63,545,148</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	<u>1.94%</u>

CHAMPAIGN PARK DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years

April 30, 2023 (Unaudited)

Fiscal Year	(1) Population	Personal Income Expressed in Thousands	(2) Per Capita Income	(1) Median Age	(3) School Enrollment	(4) Unemployment Rate (Illinois)	(4) Unemployment Rate (City)
2014	83,424	\$ 3,260,709	\$ 39,086	26	9,383	6.8%	5.1%
2015	83,424	3,475,610	41,662	26	9,439	5.4%	4.2%
2016	86,096	3,378,149	39,237	27	9,951	6.2%	5.3%
2017	86,096	3,690,333	42,863	27	10,092	4.4%	3.8%
2018	86,637	3,915,819	45,198	27	10,092	4.1%	3.0%
2019	88,029	3,929,439	44,638	27	10,014	4.4%	4.1%
2020	88,302	4,194,522	47,502	27	10,037	17.2%	10.9%
2021	88,909	4,304,529	48,415	27	10,037	7.1%	5.0%
2022	89,114	4,408,202	49,467	27	10,120	4.6%	4.0%
2023	89,241	4,938,151	55,335	27	10,342	4.2%	3.6%

Data Sources:

(1) U.S. Census Bureau

(2) Bureau of Economic Analysis, U.S. Department of Commerce

(3) Illinois Report Card for Champaign Community Unit District No. 4

(4) U.S. Department of Labor, Bureau of Labor Statistics

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2023 (Unaudited)**

Employer	2023			2014		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
University of Illinois at Urbana-Champaign (1)	14,676	1	34.00%	10,820	1	27.40%
Carle Clinic Association & Carle Foundation Hospital	8,189	2	19.00%	5,623	2	14.20%
Champaign Unit 4 Schools	1,980	3	4.60%	1,814	3	4.60%
Christie Clinic Association	981	4	2.30%	750	10	1.90%
Kraft Heinz (2)	980	5	2.30%	1,350	4	3.40%
Plastipak	702	6	1.60%	810	8	2.10%
Parkland College	621	7	1.40%	950	5	2.40%
City of Champaign	601	8	1.40%			
Busey Bank	567	9	1.30%			
Caterpillar	550	10	1.30%			
Champaign County Government				910	6	2.30%
Urbana School District #116				832	7	2.10%
Presence Health/OSF Healthcare (Provena Covenant)				774	9	2.00%
	<u>15,171</u>		<u>69.20%</u>	<u>13,813</u>		<u>62.40%</u>

Data Source: Economic Development Corporation, Bureau of Labor Statistics and <http://dmi.illinois.edu/cp/>

(1) The University of Illinois, administration, and campus are located in both Champaign and Urbana and is full-time equivalents.

(2) Located in an unincorporated area adjacent to the City.

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Full-Time Equivalent District Employees by Function/Program - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Function/Program	2014	2015	2016
Culture and Recreation			
Administration (1)	12.0	12.8	9.5
Marketing	2.0	2.5	2.1
Planning (2)	N/A	N/A	N/A
Recreation/Arts	98.0	102.4	111.8
Operations (2)	31.0	37.8	34.6
Total Employees	143.0	155.5	158.0

Data Source: District Finance Department

(1) Includes human resources, technology, and risk management.

(2) Planning and development was moved out of Administration and into Operations during FY15, then as a separate department for FY18.

N/A - Not Available

2017	2018	2019	2020	2021	2022	2023
10.7	13.1	13.7	14.7	14.4	12.4	12.0
3.7	3.3	3.4	3.7	3.0	3.3	3.0
N/A	3.0	2.6	3.0	2.0	1.0	1.6
112.5	107.3	105.5	102.1	40.1	84.2	92.5
39.4	42.2	39.8	36.8	31.6	36.2	34.4
166.3	168.9	165.0	160.3	91.1	137.1	143.5

CHAMPAIGN PARK DISTRICT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Function/Program	2014	2015	2016
Culture and Recreation			
Facility Usage			
Douglas Center and Annex	25,085	24,727	37,513
Hays Center	5,711	5,254	5,719
Kaufman Boathouse	784	N/A	N/A
Leonhard Rec Center	20,605	73,395	84,455
Prairie Farm	10,025	18,000	20,600
Skate Park	N/A	N/A	N/A
Springer Cultural Center	33,323	31,941	33,969
Dodds Tennis Center	25,548	25,000	23,675
Virginia Theatre	39,628	61,981	45,699
Pool Usage			
Sholem Pool	60,496	51,145	69,121

Source: Various District Departments

Note: In 2021 many facilities were closed to the public and programming so no data was recorded. Noted as "closed" for report purposes.

N/A - Not Available

2017	2018	2019	2020	2021	2022	2023
41,125	33,738	30,635	26,231	Closed	11,521	15,611
11,949	13,108	14,483	8,162	524	1,848	6,416
N/A	N/A	N/A	N/A	N/A	N/A	N/A
85,833	93,795	102,944	71,570	18,288	58,042	88,035
13,500	11,500	12,000	11,000	Closed	13,500	11,500
N/A	N/A	N/A	N/A	N/A	N/A	N/A
37,685	36,965	37,586	34,611	9,142	16,947	22,223
23,347	25,422	27,145	21,885	1,152	17,483	18,000
62,958	76,036	65,163	44,644	Closed	30,961	56,327
88,858	71,846	84,883	73,412	Closed	61,764	60,262

CHAMPAIGN PARK DISTRICT, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Function/Program	2014	2015	2016
Culture and Recreation			
Ballfields, Not Lighted	16	16	15
Ballfields, Lighted	10	10	10
Basketball Courts, Lighted	5	5	6
Basketball Courts, Not Lighted	13	14	15
Trails	14	14	14
Parks	62	62	62
Playgrounds	30	30	31
Recreation Centers	7	7	7
Skate Parks	2	2	2
Soccer Fields	22	24	25
Swimming Facilities	1	1	1
Tennis Courts - Indoor, Lighted	6	6	6
Tennis Courts - Outdoor, Lighted	16	16	16
Tennis Courts - Outdoor, Not Lighted	8	8	8
Bocce Ball Courts - Outdoor	2	2	2
Volleyball Courts	6	6	6
Sprayground	1	2	2
Pickleball	—	—	—

Data Source: Various District Departments

2017	2018	2019	2020	2021	2022	2023
19	16	16	15	15	15	17
7	10	10	10	10	10	10.0
5	5	5	5	5	5	5
13	13	14	14	14	14	16
14	14	16	16	16	16	16
62	62	63	63	63	63	63
31	31	31	33	33	33	34
7	7	7	7	7	7	9
2	2	2	2	2	2	2
25	25	26	26	26	23	21
1	1	1	1	1	1	1
6	6	6	6	6	6	6
16	16	16	16	16	16	18
8	8	8	8	8	8	8
2	2	2	2	2	2	2
7	7	7	6	6	7	6
2	2	2	2	2	3	3
—	—	—	—	—	—	10

CHAMPAIGN PARK DISTRICT,
ILLINOIS

MANAGEMENT LETTER



CHAMPAIGN
PARK DISTRICT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

706 Kenwood Road
Champaign, IL 61821
Phone: 217.819.3826
www.champaignparks.com



August 2, 2024

Members of the Board of Commissioners
Champaign Park District
Champaign, Illinois

In planning and performing our audit of the financial statements of the Champaign Park District (the District), Illinois, for the year ended April 30, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Executive Director and senior management of the Champaign Park District, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. FUNDS OVER BUDGET

Comment

During our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	Excess
Martens Center	\$ 110,896
Audit	3,150
Police Protection	697
Special Donation	1,704

Recommendation

We recommend the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

2. DEFICIT FUND BALANCE

Comment

During our current year-end audit procedures, we noted the following fund with deficit fund balance:

Fund	Deficit
Martens Center	\$ 71,590

Recommendation

We recommend the District investigate the causes of the deficit and adopt appropriate future funding measures.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

CURRENT RECOMMENDATIONS - Continued

3. COMMINGLED CASH

Comment

During our current year-end audit procedures, we noted that the District's commingled cash allocations between various funds resulted in significant positive and negative cash balances. For example, as of April 30, 2023, the Commingled Operating Account (#7299) had a book balance of \$982,240. This was allocated to the funds as follows:

Fund	Cash Balance April 30, 2023
General	\$ (211,191)
Recreation	199,142
Museum	599,594
Liability Insurance	(20,603)
IMRF	(29,013)
Audit	(12,362)
Special Donations	19,608
Social Security	(74,200)
Special Recreation	(40,206)
Police Protection	2,066
Debt Service	21,574
Capital Improvements	748,564
Paving & Lighting	5,804
Bond Proceeds	225,234
Martens Center	(451,771)
Total	<u>982,240</u>

There are many advantages to cash commingling, such as increasing the funds available for investment opportunities. However, the allocation process should represent accurately each funds' percentage ownership of the cash balance.

Recommendation

We recommend that the District review the process for allocation of the commingled cash balances and adjust the balances as appropriate.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

CURRENT RECOMMENDATIONS - Continued

4. **GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS**

Comment

In March 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which provides guidance regarding the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definitions Service Concession Arrangements (SCAs) if (a) the operator collects and is compensated by fees from third parties, (b) the transferor (government) determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services, and (c) the transferor (government) is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. An APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is applicable to the District's financial statements for the year ended April 30, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new criteria associated with PPPs and PPAs to determine the appropriate financial reporting for these activities under GASB Statement No. 94.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it by April 30, 2024, as required by GASB.

5. **GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

Comment

In March 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which provides guidance regarding the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is applicable to the District's financial statements for the year ended April 30, 2024.

CURRENT RECOMMENDATIONS - Continued

5. **GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS - Continued**

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new SBITA criteria in conjunction with the District's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it by April 30, 2024, as required by GASB.

6. **GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS**

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the District's financial statements for the year ended April 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

CURRENT RECOMMENDATIONS - Continued

7. GASB STATEMENT NO. 101 COMPENSATED ABSENCES

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the District's financial statements for the year ended April 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.



August 2, 2024

Members of the Board of Commissioners
Champaign Park District
Champaign, Illinois

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Champaign Park District (the District), Illinois for the year ended April 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 2, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets, the net pension liability/(asset) is based on estimated assumptions used by the actuary, and the total OPEB liability is based on estimated assumptions used by the actuary, adjusted for inflation. We evaluated the key factors and assumptions used to develop the depreciation expense, the net pension liability/(asset), and the total OPEB liability estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Significant Audit Findings - Continued

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 2, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information and supplemental schedules, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Champaign Park District, Illinois
August 2, 2024
Page 3

Restrictions on Use

This information is intended solely for the use of the Board of Commissioners and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Commissioners and staff (in particular the Finance Department) of the Champaign Park District, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: August 9, 2024

SUBJECT: Facility Paper Recycling/Shredding Services

Background

Since 2021, the Champaign Park District (Park District) has used Confidential On-Site Paper Shredding (COPS) for shredding services. COPS provide the Park District with locked 65-gallon bins, and all shredding is done on-site. Under the previous contract, the cost per bin was a set rate of \$25.00 for the three-year timeframe. The proposed agreement would include a scaled increase annually based on the cost per bin.

Prior Board Action

May 26, 2021, the Board of Commissions approved a three (3) year contract with COPS.

Budget Impact

In the previous fiscal year, FY 2023/24, the Park District paid a total of \$2,207 for shredding services provided by COPS. The proposed agreement would result in a slight increase in costs. The following table provides an estimate of the annual cost by fiscal year for shredding services.

Fiscal Year	Cost Per Bin	Total Cost	Percentage Change
Current Contract (FY 2023/24)	\$ 25.00	\$ 2,207.43	-
FY2024/25	\$ 27.00	\$ 2,384.00	8.0%
FY2025/26	\$ 28.00	\$ 2,472.00	3.7%
FY2026/27	\$ 29.00	\$ 2,564.00	3.7%

In FY 2024/25, there is sufficient funding to cover this agreement. Future years increases will be incorporated the proposed budget.

Recommendation

Staff recommends approval of the Executive Director to enter into a three (3) year agreement with COPS for facility paper shredding services.

Prepared by:

Reviewed by:

Courtney R. Kouzmanoff
Director of Finance

Sarah Sandquist
Executive Director



CONFIDENTIAL DOCUMENT DESTRUCTION AGREEMENT

Terms and Conditions

The following Terms and Conditions are a part of the agreement between Champaign Park District (The "Client") and Confidential On-site Paper Shredding (The "Company"), entered into on this 1st day of September, 2024. The Company and the Client can be each referred to herein as a "Party" and collectively referred to herein as the "Parties."

1. TERM. The term of this Agreement (the "Term") shall commence on the date shown above and shall continue for a period of three years (the "Initial Term"). Following the Initial Term, this Agreement shall be automatically extended, without any further action by the Company or the Client, for successive periods of one (1) year in duration (each an "Extension Period").

2. CONTAINERS. Company shall provide Client with standard bins or console units (the "Containers") as stated in Schedule A of this Agreement. Client shall use the Containers for the sole purpose of consolidating and storing the Designated Materials between service calls and shall keep the Containers at the locations described on the face of this Agreement (the "Premises"). The Containers shall at all times remain the property of the Company. Client shall be responsible for any damage to or loss or theft of the Containers while in Client's possession, normal wear and tear exempted. The Company may label or mark the Containers to indicate its ownership and Client shall not remove or cover such marks or labels. Upon the expiration or earlier termination of this Agreement, Client shall allow the Company reasonable access to the Premises during Client's normal business hours to retrieve the Containers.

3. DESIGNATED MATERIALS. Client shall select and designate the materials to be destroyed by the Company (the "Designated Materials"), subject to Sections 11 and 12. Materials shall be deemed to be Designated Materials if they are: (a) placed in a Container; (b) placed outside a Container but marked for destruction; or (c) physically delivered to the Company's representative by an employee of Client with verbal instructions to destroy the materials. Client hereby authorizes the Company to remove and destroy the Designated Materials. Client represents and warrants that it has the full power and authority to destroy the Designated Materials and that such destruction shall be in compliance with all applicable laws, rules, regulations and shall not violate or breach any agreement, order, judgment, decree or award by which the Client or the Designated Materials may be bound. Client shall be solely responsible to see that all Designated Materials are intended for destruction.

4. REMOVAL AND DESTRUCTION. At the service intervals provided in Schedule B of this Agreement and at such other times as requested by Client and agreed by the Company, a representative of the Company shall visit the Premises for the purposes of collecting the Designated Materials for shredding. Promptly after assuming control and custody of the Designated Materials, the Company's representative shall destroy the Designated Materials immediately adjacent to the building in which the Premises are located using the Company's vehicles and shredding equipment, so as to convert all Designated Material into unintelligible and inutile waste material (the "Waste Material"). The Company shall transport and dispose of Waste Material in a lawful manner, which may include, but is not limited to, disposal with a local recycling center. The Company shall provide Client with a Certificate of Destruction following the destruction process, which shall be conclusive proof that the Company has converted the Designated Material into Waste Material to the Client's full satisfaction.

5. FEES.

(a) The fees for the Company's services to Client are stated in Schedule A of this Agreement. The stated fees do not include sales, use, excise or any other tax unless otherwise indicated. The Company shall not increase the stated fees during the [Initial Term], but may thereafter increase the fees on thirty (30) days' advance notice to Client. Fees and other terms of custom services requested by Client that are not stated on the face of this Agreement priced shall be quoted by Company on a case by case basis. Notwithstanding the other provisions of the Agreement, Client shall have the right to terminate the Agreement upon notice to Company given at any time during the sixty (60) -day period following the Company's notice of a fee increase.

(b) All services performed are subject to a fuel surcharge based on the National U.S. Average on Highway Diesel Fuel Prices reported by the U.S. Department of Energy for the month that is one month before the adjustment (reference website at: <http://tonto.eia.doe.gov/oog/info/wohdp/diesel.asp>) using the Company's sliding scale table, a copy of which will be provided to Client on request.

6. PAYMENT. The Company shall invoice Client for services rendered during the preceding calendar month. Payment shall be due within thirty (30) days after the Client's receipt of each invoice. The Company may suspend performance of its services until all payments due have been paid. If the full amount of any invoice is not paid when due, Client agrees to pay each month a late payment penalty equal to 0.5% of the unpaid balance until the balance due, including penalties, is paid in full.

7. CONTROL AND CUSTODY. Control and custody of the Designated Materials shall pass from Client to the Company when a representative of Company physically removes the Designated Materials from the Premises. The Company shall assume control and custody of the Designated Materials only for the purposes provided in this Agreement. While a party has control and custody, it shall be responsible for keeping the Designated Materials secure and the other party shall have no liability for any loss or disclosure of the Designated Materials.

Red Flag Rule Compliance: Identity Theft Prevention and Detection

In the event that Service Provider (or "Business Associate" if preferred) is retained to perform information destruction services in connection with "covered accounts" as defined by the regulations listed at 16 C.F.R. § 681.1 et. seq. (the "Red Flag Rule"), and these services are identified by Covered Entity, Service Provider shall have policies and procedures to detect relevant Red Flags that may arise in the performance of the service provider's activities (if any), and shall either report the Red Flags to the (Covered Entity) or to take appropriate steps to prevent or mitigate identity theft in connection with these Red Flags. Service Provider agrees to reasonably cooperate with any subsequent investigation by or on behalf of the Covered Entity related to such notification by the Service Provider.

8. TITLE. Title to the Designated Material shall pass from Client to the Company upon its conversion to Waste Material.

9. CONFIDENTIALITY. Upon assuming control and custody of the Designated Materials, the Company shall comply with NAID standards and practices for the confidentiality of those materials. If the Company is in compliance with such standards and practices, it shall not be liable to third parties for any claims or damages arising from the inadvertent disclosure of the Designated Materials or Waste Materials.

10. PROHIBITED MATERIALS. The Client may include in Designated Materials unclean paper, colored paper, rubber bands, staples, paper clips and other bindings. However, the Client may not include in Designated Materials hardened metal products, or any toxic or hazardous wastes or substances, medical wastes, bio-hazards or any other substance, exposure to which is prohibited, limited or regulated by a governmental or quasi-governmental authority or which, even if not so regulated, could or does pose a hazard to health and safety. Client shall defend, indemnify and hold the Company harmless from and against any expense or liability (including reasonable attorney's fees) threatened against or incurred by the Company, including but not limited to damages for personal injury or property damage or liabilities arising under environmental laws, resulting from Client's inclusion in the Designated Materials of any such prohibited material. The Company may reject any Designated Materials that it suspects may contain any prohibited material or that it determines would

not be appropriate for its equipment. The Company may require Designated Materials be marked and/or bound in a specific manner before removal.

11. NEGOTIABLE INSTRUMENTS. Client shall provide Company with three (3) days' advance written notice via email or other written correspondence, if it has a total of more than \$100,000 of negotiable instruments, including but not limited to checks, bearer bonds, travelers checks, or coupons that are to be shredded at any one time.

12. EXCLUSIVITY. Client shall retain the Company on an exclusive basis at all of Client's locations covered by this Agreement and for the Term; provided that, Client shall be able to undertake its own on-site destruction of any materials as it sees fit, including without limitation any records subject to the Illinois Local Records Act (50 ILCS 205/1, *et seq.*).

13. INSURANCE. The Company shall maintain during the term of this Agreement: **(a)** at least \$1,000,000 of Comprehensive General Liability Insurance; **(b)** subject to its continued availability at a rate reasonable to the Company, at least \$1,000,000 of Professional Liability Insurance, except that coverage for negotiable instruments shall be limited to \$100,000; and **(c)** such worker compensation insurance as may be required by law. The Company shall furnish a current certificate of insurance to the Client at any time during the Term, upon request.

14. INDEMNIFICATION. Each Party (the "Indemnifying Party") agrees to indemnify and hold harmless the other Party and its commissioners, directors, officers, members, managers, employees and agents (an "Indemnified Party") from and against any and all damages, claims, obligations, liabilities, costs and expenses of any kind or character (including but not limited to reasonable attorney's fees and costs and expenses incurred in investigating, defending or prosecuting any litigation, claim, proceeding or demand) (a "Loss") threatened against or incurred by the Indemnified Party arising out of or in connection with: **(a)** The failure of the Indemnifying Party to perform its obligations under this Agreement; **(b)** The failure of the Indemnifying Party's representations and warranties to be true; or **(c)** The negligent act or omission of the Indemnifying Party or its commissioners, directors, officers, members, managers, employees and agents in the performance of this Agreement. Notwithstanding the foregoing, an Indemnifying Party shall not be obligated to indemnify an Indemnified Party for any Loss resulting from the indemnified Party's own negligence or intentional misconduct, nor to indemnify an Indemnified Party for consequential, special or punitive damages. A party seeking indemnification must notify the Indemnifying Party of such claim promptly, but in no event later than ninety (90) days, after learning of the basis for such claim.

15. TERMINATION. (a) By a Party Due to Other Party's Uncured Default. A Party may terminate this Agreement in the event of a default by the other Party by giving the defaulting Party a notice specifying the default and, if the defaulting Party fails to cure the default within the applicable cure period, by giving the defaulting Party a notice of immediate termination. For a default in the payment of money, the cure period shall be ten (10) days, and for all other defaults the cure period shall be thirty (30) days, after the date of the notice of default.

(b) By Client Upon Discontinuance or Relocation. Client may terminate this Agreement at any time by giving the Company thirty (30) days written notice if Client no longer requires Company's services due to the complete discontinuance of Client's business or the relocation of Client's business to a location outside of Company's service area.

(c) By the Parties upon Agreement. The Parties may terminate this Agreement at any time by the execution of a mutual written agreement.

16. LIQUIDATED DAMAGES. If Client terminates this Agreement other than as permitted in Section 15 or if the Company terminates this Agreement under Section 15(a), then the Client shall pay the Company liquidated damages in an amount equal to the greater of: (i) the total of Client's monthly Service Charge for the six (6) months before the termination; (ii) the total of Client's monthly Service Charge for the six (6) months before Client's default occurred; and (iii) the most recent Service Charge multiplied by six (6). The liquidated damages shall be in addition to any unpaid amounts due the Company for periods before the termination. Such payment shall be full and complete satisfaction of any Company claims.

17. RELATIONSHIP OF PARTIES. In the performance of its services under this Agreement, Company is acting as an independent contractor, and not an agent, employee, partner or joint venture partner of Client. Client shall neither have nor exercise any control or direction over the methods by which Company or its employees shall perform its, his or her work and functions. Company acknowledges and agrees that neither Company nor any of its owners, directors, members, officers, employees, representatives, or agents, is an employee of the Client, and they are not entitled to any benefits or protections afforded employees of the Client. In addition, neither Company nor any of its owners, directors, members, officers, employees, representatives, or agents, shall act contrary to the policies of the Client. Company understands and agrees that Company employees shall not be insured under provisions of the unemployment compensation insurance of the Client or the workers' compensation insurance of the Client, and that any injury or property damage in connection with any work activity under this Agreement shall be Company's sole responsibility.

18. RIGHT TO RELY ON INSTRUCTIONS. Company may act in reliance on instructions received from Client's employees and may assume that Client's employees giving instructions have the authority to do so.

19. COMPLIANCE WITH LAWS. Client shall be responsible for determining the requirements of laws, regulations and contractual provisions applicable to Client with respect to the confidentiality, retention or destruction of its materials and whether the destruction of Designated Materials by Company under this Agreement satisfies such laws, regulations and contractual provisions. Company shall comply with laws and regulations applicable to the conduct of its business.

20. SURVIVAL. The termination of this Agreement shall not relieve a Party from its obligations arising before the termination.

21. FORCE MAJEURE. Each Party shall be excused from any delay or failure in performance under this Agreement, other than the payment of money due, if such delay or failure is caused by acts of God, governmental actions, labor unrest, riots, war, acts or aggression, or other causes beyond its control.

22. SUBCONTRACTORS. The Company may use subcontractors to perform some or all of the services under this Agreement, provided that: (a) the subcontractor agrees to comply with the terms and conditions of this Agreement, including but not limited to, the Company's obligations with respect to confidentiality; and (b) the Company remains responsible to Client for all services performed for Client. The Company shall document all uses of subcontractors and related custody transfers.

23. ASSIGNMENTS. The Company and Client may assign this Agreement to a successor entity in a merger or consolidation or to a purchaser of substantially all of the Company's assets. Neither Party may otherwise assign this Agreement without the consent of the other Party, which consent shall not be unreasonably withheld.

24. GOVERNING LAW AND JURISDICTION. This Agreement shall be governed by the laws of the State of Illinois without application of its conflict of laws principles. Any lawsuit pertaining to this Agreement may only be filed in the circuit court of Champaign County, state of Illinois.

25. COUNTERPARTS. This Agreement may be executed in any number of counterparts as may be convenient or required for the benefit of the Parties. It shall not be necessary that the signature of, or on behalf of, each Party, or that the signature of all persons required to bind any Party, appear on each counterpart. All counterparts shall collectively constitute a single instrument. It shall not be necessary in making proof of this instrument to produce or account for more than a single counterpart containing the respective signatures of, or on behalf of, each of the Parties hereto. Any signature page to any counterpart may be detached from any such counterpart without impairing the legal effect of the signatures thereon and thereafter attached to another counterpart identical thereto, except having attached to it additional signature pages.

26. NO THIRD PARTY BENEFICIARY. Except as expressly stated herein, this Agreement shall not create any rights or benefits for or on behalf of parties other than the Company and Client. Third

parties shall not have any right, whether beneficial or otherwise, to rely on any actions, omissions or, other conduct of the Company or Client whatsoever regarding the terms of this Agreement.

27. REPRESENTATIONS. Each Party hereto represents and warrants that the execution, delivery and performance of this Agreement has been duly authorized by all necessary action of its respective appropriate representative and this Agreement has been duly executed by such Party in accordance therewith.

28. NOTICES. Any notice or other communication required or permitted under this Agreement shall be in writing and shall be (a) personally delivered, or (b) sent by certified or registered United States mail, postage prepaid, return receipt requested, or (c) sent by overnight delivery by a reputable courier to the address of the Party set forth herein or (d) telecopied to the facsimile number of the Party set forth in this Section. Such notice or communication shall be deemed given and received (i) if sent by personal delivery or by overnight courier, when delivered, (ii) if sent by telecopier, when evidence of successful transmission by telecopier has been received by sender or, (iii) in the case of mailed notice, four (4) days following deposit in the United States mail. Notice of change of address shall be provided by written notice in the manner detailed in this Section. Such notice shall be sent as follows:

If to Company:

Facsimile: _____

and

If to Client:

President, Board of Commissioners
Champaign Park District
706 Kenwood Road
Champaign, IL 61821
Facsimile: (217) 355-8421

and

Executive Director
Champaign Park District
706 Kenwood Road
Champaign, IL 61821
Facsimile: (217) 355-8421

29. SEVERABILITY. In the event any one or more of the provisions contained in this Agreement are finally determined by a court of competent jurisdiction to be invalid, illegal, or unenforceable in any respect, such provision(s) 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 remain in effect.

30. 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.

31. REPRESENTATION OF AUTHORITY. Each person executing this Agreement on behalf of any entity represents that he or she is authorized to execute this Agreement on behalf of such entity.

32. ENTIRE AGREEMENT AND AMENDMENT. This Agreement and any exhibits, addenda or amendments to it executed in writing by the Parties constitute(s) the entire agreement between the Company and Client with respect to the subject matter hereof and supersede(s) any prior agreements between them whether written or oral, and may be changed, modified or amended only by mutual written agreement executed by the Parties.

IN WITNESS WHEREOF, the Parties hereto have executed or caused to be executed this Agreement on the day and year first written on previous page.

The Company:

Confidential On-site Paper Shredding

By: _____ Date
Mark Dorgan:
Director of Route Services

The Client:

Champaign Park District

By: _____ Date
Representative:

SCHEDULE A

LOCATION, PRICING & EQUIPMENT SCHEDULE

A. Locations:

Champaign Park District				Year 1		Year 2		Year 3	
Name	Address	# Toters	Service Interval	1st Bin	Additional	1st Bin	Additional	1st Bin	Additional
Leonhard Rercreation Center	2307 Sangamon Drive	2 Toters	2 weeks	\$27.00	\$16.00	\$28.00	\$16.50	\$29.00	\$17.00
Bresnan Meeting Center / Shop	706 Kenwood Road	3 Toters	On Call	\$27.00	\$16.00	\$28.00	\$16.50	\$29.00	\$17.00
Dodds Tennis Center	2802 Farber Drive	1 Toter	On Call	\$27.00		\$28.00		\$29.00	
Douglas Community Center	512 E Grove St	1 Toter	2 weeks	\$27.00		\$28.00		\$29.00	
Hays Recreational Center	1311 W Church St	1 Toter	On Call	\$27.00		\$28.00		\$29.00	
Springer Cultural Center	301 N Randolph St	1 Toter	2 weeks	\$27.00		\$28.00		\$29.00	
Virginia Theatre	203 W Park Avenue	1 Toter	On Call	\$27.00		\$28.00		\$29.00	
CUSRC	2212 W Sangamon Dr	1 Toter	On Call	\$27.00		\$28.00		\$29.00	
Martens Center	1515 N Market St	1 Toter	On Call	\$27.00		\$28.00		\$29.00	

Year 1 (September 1st 2024 – August 31st 2025)

Year 2 (September 1st 2025 – August 31st 2026)

Year 3 (September 1st 2026 – August 31st 2027)

B. Certified Media Shredding Pricing:

Plastic Media (microfilm, microfiche, CD's, DVD's): **\$1.00 / lb plus disposal fees**

VHS Tapes and data tapes: **\$1.00 per tape plus disposal fees**

C. Hard Drive Destruction Pricing: \$10.00 per hard drive

SCHEDULE B
SERVICE SCHEDULE

- i. **SERVICE INTERVAL:** Varies by location (on-call, 2-weeks)

- ii. COLLECTION CONTAINER DELIVERY DATE: Already in place
- iii. FIRST SERVICE DATE: Already in place

Fuel Surcharge Matrix

Price/Gallon	% Surcharge
<\$1.50	0%
\$1.51-\$1.75	2.1%
\$1.76-\$2.00	2.7%
\$2.01-\$2.25	3.4%
\$2.26-\$2.50	4.0%
\$2.51-\$2.75	4.7%
\$2.76-\$3.00	5.3%
\$3.01-\$3.25	6.0%
\$3.26-\$3.50	6.6%
\$3.51-\$3.75	7.3%
\$3.76-\$4.00	7.9%
\$4.01-\$4.25	8.6%
\$4.26-\$4.50	9.2%
\$4.51-\$4.75	9.9%
\$4.76-\$5.00	10.5%
\$5.01-\$5.25	11.2%
\$5.26-\$5.50	11.8%
\$5.51-\$5.75	12.5%
\$5.76-\$6.00	13.1%

1-1 Equal Employment Opportunity Policy

Equal Employment Opportunity ~~has been~~is a fundamental principle at the Park District and it will continue to be upheld. Employment is based solely on personal capabilities and qualifications of the candidate, and discrimination is prohibited based on an individual's actual or perceived race, (including but not limited to traits associated with race, such as hair texture and protective hairstyles such as braids, locks, and twists) color, religion, sex, civil union partnership, national origin, citizenship status, ancestry, age, marital status, physical or mental disability unrelated to an individual's ability to perform the essential functions of the job, association with a person with a disability, unfavorable termination from military service or military status, sexual orientation, gender identity, genetic information, or any other category protected by applicable law ("protected characteristics") is strictly prohibited.

In accordance with federal, state and local laws, it is the Park District's policy to provide equal employment opportunities to all qualified individuals. ~~All of our~~Our personnel policies, procedures and decisions pertaining to hire, promotion, transfer, layoff, rates of pay, discipline, termination and other terms and conditions of employment are made and executed without regard to an individual's protected ~~characteristic's~~characteristics.

We are committed to providing reasonable accommodation when necessary for all employees and applicants with disabilities, or who are affected by pregnancy, childbirth, or medical conditions related to pregnancy or childbirth. provided they are otherwise qualified to perform the essential functions of the job. Individuals requiring such accommodations are encouraged to discuss their needs with the Director of Human Resources (refer to Section 1-3).

The Human Resources Department oversees the implementation of this policy and maintains reporting and monitoring procedures. Employees with questions or concerns should contact the Director of Human Resources. If employees feel uncomfortable reaching out to the Director of Human Resources they may report their concerns to the Executive Director.

1-1 Equal Employment Opportunity Policy

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We are committed to providing reasonable accommodation when necessary for all employees and applicants with disabilities, or who are affected by pregnancy, childbirth, or medical conditions related to pregnancy or childbirth. provided they are otherwise qualified to perform the essential functions of the job. Individuals requiring such accommodations are encouraged to discuss their needs with the Director of Human Resources (refer to Section 1-3).

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3-5b CHILD EXTENDED BEREAVEMENT LEAVE ACT

In accordance with the Illinois Child Extended Bereavement Leave Act ([820 ILCS 156/](#)), full-time employees who have worked for the Park District for at least two weeks and are faced with a child's ([an employee's biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis](#)) death due to homicide or suicide are provided six weeks of unpaid leave. Employees are required to provide reasonable advance notice of their need to take child extended bereavement leave, unless providing such notice is not reasonable and practicable. Child extended bereavement leave may be taken in a single continuous period or intermittently in increments of no less than 4 hours, but leave must be completed within one year after the employee notifies the employer of the loss. An employee may be required to provide reasonable documentation of the need for leave and the cause of death, which may include a death certificate, a published obituary, or written verification of death, burial, or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or government agency.

3-5b CHILD EXTENDED BEREAVEMENT LEAVE ACT

In accordance with the Illinois Child Extended Bereavement Leave Act (820 ILCS 156/), full-time employees who have worked for the Park District for at least two weeks and are faced with a child's (an employee's biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis) death due to homicide or suicide are provided six weeks of unpaid leave. Employees are required to provide reasonable advance notice of their need to take child extended bereavement leave, unless providing such notice is not reasonable and practicable. Child extended bereavement leave may be taken in a single continuous period or intermittently in increments of no less than 4 hours, but leave must be completed within one year after the employee notifies the employer of the loss. An employee may be required to provide reasonable documentation of the need for leave and the cause of death, which may include a death certificate, a published obituary, or written verification of death, burial, or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or government agency.

3-5a FAMILY BEREAVEMENT LEAVE

Under the Illinois Family Bereavement Leave Act (820 ILCS 154) employees may take up to ten (10) workdays of unpaid bereavement leave. Bereavement leave is available under the Act for the following reasons: (1) attend the funeral or alternative to a funeral of a covered family member; (2) make arrangements necessitated by the death of a covered family member; (3) grieve the death of a covered family member; or (4) be absent from work due to (i) a miscarriage; (ii) an unsuccessful round of intrauterine insemination or of an assisted reproductive technology procedure; (iii) a failed adoption match or an adoption that is not finalized because another party contests it; (iv) a failed surrogacy agreement; (v) a diagnosis that negatively impacts pregnancy or fertility; or (vi) a stillbirth.

In the event of the death of more than one covered family member in a 12-month period, an employee may take up to a total of six (6) weeks of bereavement leave during the 12-month period. The Act does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under, or is in addition to, the unpaid leave time permitted by FMLA.

ELIGIBILITY

"Covered family member" means an employee's child, stepchild, spouse, domestic partner, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent.

"Domestic partner," used with respect to an unmarried employee under this policy, includes: (1) the person recognized as the domestic partner of the employee under any domestic partnership or civil union law of a state or political subdivision of a state; or (2) an unmarried adult person who is in a committed, personal relationship with the employee, who is not a domestic partner as described under subsection (1) to or in such a relationship with any other person, and who is designated to the employee's employer by such employee as that employee's domestic partner.

"Child" means an employee's son or daughter who is a biological, adopted or foster child, a stepchild, a legal ward or a child of a person standing in loco parentis.

LEAVE TIME

~~To take-alf applying for~~ leave of absence under the Illinois Family Bereavement Leave Act, employees should contact Human Resources. If applying for Illinois Family Bereavement Leave Act for a condition that also qualifies for FMLA leave, the leave time will run concurrently with FMLA leave. The employee may use paid benefit time for compensation purposes during this absence. Bereavement leave under the Illinois Family Bereavement Act must be completed within sixty (60) days after the date on which the employee receives notice of the death.

NOTICE REQUIRED

Employees should provide forty-eight (48) hours advance notice of the intention to take the leave where reasonable and practicable. If such notice is not possible, they must notify Human Resources as soon as is practicable.

DOCUMENTATION

~~If the employee takes leave under the family bereavement leave act, reasonable documentation will be required. Documentation may include a death certificate, a published obituary, or other documentation as provided under Illinois Law.~~

EMPLOYMENT AND BENEFITS

~~Time off that is approved under this policy is unpaid, and the time spent on VESSA leave will not be considered or counted as "time worked" for the purposes of accruing or earning employment benefits. However, the employee will be permitted to maintain health insurance coverage for the duration of the leave under the same conditions coverage would have been provided had they remained actively at work.~~

Family Bereavement Leave Act

The Family Bereavement Leave Act (820 ILCS 154) (FBLA) provides eligible employees with the right to take unpaid leave from work to attend the funeral or make arrangements following the death of a family member. The FBLA aims to offer employees the necessary time and flexibility to grieve and attend to family matters during difficult times. Under the FBLA, an eligible employee is entitled to take up to two (2) weeks (10 working days) of unpaid leave following the death of a covered family member.

The employee must complete leave within 60 days after the date the employee receives notice of the death or the occurrence of the covered event. In the event of the death of more than one covered family member in a 12-month period, an employee may take up to a total of six (6) weeks of bereavement leave during the 12-month period.

The Act does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under, or is in addition to, the unpaid leave time permitted by FMLA. If applying for FBLA for a condition that also qualifies for FMLA, the leave will run concurrently with FMLA. The employee may use paid benefit time (sick leave, PTO) for compensation purposes during the FBLA absence.

Eligibility:

- Employees must meet the following criteria to be eligible for leave under the FBLA:
 - Have worked for their employer for at least 12 months.
 - Have worked at least 1,250 hours during the previous 12-month period.
 - Work at a location with at least 50 employees within a 75-mile radius.

Entitlement:

- To attend the funeral or alternative to a funeral of a family member.
- To make arrangements necessitated by the death of a family member.
- To grieve the death of a family member
- To address qualifying events related to pregnancy loss, fertility issues, or adoption disruptions, including:
 - Miscarriage
 - Unsuccessful rounds of intrauterine insemination or assisted reproductive technology procedures

- Failed adoption matches or contested adoptions
- Failed surrogacy agreements
- Diagnoses impacting pregnancy or fertility
- Stillbirth

Definition of Family Member:

- Spouse or domestic partner.
- Child, stepchild, or foster child.
- Parent, stepparent, or legal guardian.
- Sibling, stepsibling, or half-sibling.
- Month-in-law or father-in-law.
- Grandparent or grandchild.
- Any individual who acted as a parent or child to the employee when the employee was a minor.

Notice and Documentation:

Employees must provide 48 hours of advance notice of their intention to take bereavement leave, unless circumstances prevent them from doing so. If such notice isn't possible, employee must notify Human Resources as soon as possible. The Park District may require reasonable documentation to support the leave, which may include a death certificate, a published obituary notice or written verification of death, burial or memorial service, from a mortuary, funeral home, burial society, crematorium, religious institution, or government agency.

For leave resulting from an event related to pregnancy loss, fertility issues, or adoption disruptions, reasonable documentation shall include a form, to be provided, to be completed by the health care practitioner who has treated the employee or the employee's spouse, domestic partner, or surrogate, or documentation from the adoption agency or surrogacy organization that the employee worked with related to the event resulting in the request for leave certifying that the employee or their spouse or domestic partner has experienced such an event. The employee is not required to identify which category or event the leave pertains to as a condition of obtaining leave under this policy.

Continuation of Benefits:

During leave taken under the FBLA, employees are entitled to maintain their group health insurance coverage on the same terms as if they continued to work. Any other benefits provided by the employer must also be continued during the leave period.

Job Restoration:

Upon return from bereavement leave, employees are entitled to be restored to their original position or an equivalent position with equivalent pay, benefits, and terms of employment.

Prohibited Actions:

Employers are prohibited from interfering with an employee's right to take bereavement leave under the FBLA or from retaliating against an employee for exercising their rights under the Act.

3-5a FAMILY BEREAVEMENT LEAVE

Under the Illinois Family Bereavement Leave Act (820 ILCS 154) employees may take up to ten (10) workdays of unpaid bereavement leave. Bereavement leave is available under the Act for the following reasons: (1) attend the funeral or alternative to a funeral of a covered family member; (2) make arrangements necessitated by the death of a covered family member; (3) grieve the death of a covered family member; or (4) be absent from work due to (i) a miscarriage; (ii) an unsuccessful round of intrauterine insemination or of an assisted reproductive technology procedure; (iii) a failed adoption match or an adoption that is not finalized because another party contests it; (iv) a failed surrogacy agreement; (v) a diagnosis that negatively impacts pregnancy or fertility; or (vi) a stillbirth.

In the event of the death of more than one covered family member in a 12-month period, an employee may take up to a total of six (6) weeks of bereavement leave during the 12-month period. The Act does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under, or is in addition to, the unpaid leave time permitted by FMLA.

ELIGIBILITY

"Covered family member" means an employee's child, stepchild, spouse, domestic partner, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent.

"Domestic partner," used with respect to an unmarried employee under this policy, includes: (1) the person recognized as the domestic partner of the employee under any domestic partnership or civil union law of a state or political subdivision of a state; or (2) an unmarried adult person who is in a committed, personal relationship with the employee, who is not a domestic partner as described under subsection (1) to or in such a relationship with any other person, and who is designated to the employee's employer by such employee as that employee's domestic partner.

"Child" means an employee's son or daughter who is a biological, adopted or foster child, a stepchild, a legal ward or a child of a person standing in loco parentis.

LEAVE TIME

If applying for leave of absence under the Illinois Family Bereavement Leave Act, employees should contact Human Resources. If applying for Illinois Family Bereavement Leave Act for a condition that also qualifies for FMLA leave, the leave time will run concurrently with FMLA leave. The employee may use paid benefit time for compensation purposes during this absence. Bereavement leave under the Illinois Family Bereavement Act must be completed within sixty (60) days after the date on which the employee receives notice of the death.

NOTICE REQUIRED

Employees should provide forty-eight (48) hours advance notice of the intention to take the leave where reasonable and practicable. If such notice is not possible, they must notify Human Resources as soon as is practicable.

Family Bereavement Leave Act

The Family Bereavement Leave Act (820 ILCS 154) (FBLA) provides eligible employees with the right to take unpaid leave from work to attend the funeral or make arrangements following the death of a family

member. The FBLA aims to offer employees the necessary time and flexibility to grieve and attend to family matters during difficult times. Under the FBLA, an eligible employee is entitled to take up to two (2) weeks (10 working days) of unpaid leave following the death of a covered family member.

The employee must complete leave within 60 days after the date the employee receives notice of the death or the occurrence of the covered event. In the event of the death of more than one covered family member in a 12-month period, an employee may take up to a total of six (6) weeks of bereavement leave during the 12-month period.

The Act does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under, or is in addition to, the unpaid leave time permitted by FMLA. If applying for FBLA for a condition that also qualifies for FMLA, the leave will run concurrently with FMLA. The employee may use paid benefit time (sick leave, PTO) for compensation purposes during the FBLA absence.

Eligibility:

- Employees must meet the following criteria to be eligible for leave under the FBLA:
 - Have worked for their employer for at least 12 months.
 - Have worked at least 1,250 hours during the previous 12-month period.
 - Work at a location with at least 50 employees within a 75-mile radius.

Entitlement:

- To attend the funeral or alternative to a funeral of a family member.
- To make arrangements necessitated by the death of a family member.
- To grieve the death of a family member
- To address qualifying events related to pregnancy loss, fertility issues, or adoption disruptions, including:
 - Miscarriage
 - Unsuccessful rounds of intrauterine insemination or assisted reproductive technology procedures
 - Failed adoption matches or contested adoptions
 - Failed surrogacy agreements
 - Diagnoses impacting pregnancy or fertility
- Stillbirth

Definition of Family Member:

- Spouse or domestic partner.
- Child, stepchild, or foster child.
- Parent, stepparent, or legal guardian.
- Sibling, stepsibling, or half-sibling.
- Month-in-law or father-in-law.
- Grandparent or grandchild.
- Any individual who acted as a parent or child to the employee when the employee was a minor.

Notice and Documentation:

Employees must provide 48 hours of advance notice of their intention to take bereavement leave, unless circumstances prevent them from doing so. If such notice isn't possible, employee must notify Human

Resources as soon as possible. The Park District may require reasonable documentation to support the leave, which may include a death certificate, a published obituary notice or written verification of death, burial or memorial service, from a mortuary, funeral home, burial society, crematorium, religious institution, or government agency.

For leave resulting from an event related to pregnancy loss, fertility issues, or adoption disruptions, reasonable documentation shall include a form, to be provided, to be completed by the health care practitioner who has treated the employee or the employee's spouse, domestic partner, or surrogate, or documentation from the adoption agency or surrogacy organization that the employee worked with related to the event resulting in the request for leave certifying that the employee or their spouse or domestic partner has experienced such an event. The employee is not required to identify which category or event the leave pertains to as a condition of obtaining leave under this policy.

Continuation of Benefits:

During leave taken under the FBLA, employees are entitled to maintain their group health insurance coverage on the same terms as if they continued to work. Any other benefits provided by the employer must also be continued during the leave period.

Job Restoration:

Upon return from bereavement leave, employees are entitled to be restored to their original position or an equivalent position with equivalent pay, benefits, and terms of employment.

Prohibited Actions:

Employers are prohibited from interfering with an employee's right to take bereavement leave under the FBLA or from retaliating against an employee for exercising their rights under the Act.

3-9 Victims' Economic Security and Safety Act of 2003 ("VESSA")

The VESSA ([820 ILCS 180/1, et seq.](#); [56 Ill. Admin. Cod 280](#)) provides employees with up to 12 work weeks of unpaid leave during ~~any rolling~~ 12-month period to address ~~matters involving~~ domestic violence, ~~or~~ sexual, ~~or~~ gender violence, ~~for themselves or or any other crime of violence to themselves or~~ their family or household member who ~~are~~ is a victim of domestic violence, sexual violence, gender violence, or any crime violence.

BASIS OF LEAVE

The Park District will provide up to twelve (12) weeks of unpaid leave from work on an intermittent or reduced work schedule basis, to an employee ~~(or who has a family or household member)~~ who is ~~or has a family or household member who is~~ a victim of domestic violence, ~~or~~ sexual violence, ~~gender violence, or any other crime of violence~~ to address ~~domestic or sexual~~ the violence if the employee is:

1. seeking medical attention for, or recovering from, physical or psychological injuries caused by domestic or sexual violence to the employee or the employee's family or household member;
2. obtaining services from a victim services organization for the employee or the employee's family or household member;
3. obtaining psychological or other counseling for the employee or the employee's family or household member;
4. participating in safety planning, temporarily or permanently relocating, or taking other actions to increase the safety of the employee or the employee's family or household member from future domestic or sexual violence or ensure economic security;
- ~~or~~
5. seeking legal assistance or remedies to ensure the health and safety of the employee or the employee's family or household member, including preparing for or participating in any civil or criminal legal proceeding related to or derived from domestic or sexual violence.
6. attending the funeral or alternative to a funeral or wake of a family or household member who is killed in a crime of violence;

7. making arrangements necessitated by the death of a family or household member who is killed in a crime of violence; or

8. grieving the death of a family or household member who is killed in a crime of violence.

“Family or household member” means spouse or party to a civil union, parent, grandparent, child, grandchild, sibling, or any other person related by blood or by present or prior marriage or civil union, other person who shares a relationship through a child, or any other individual whose close association with the employee is the equivalent of a family relationship as determined by the employee, and persons jointly residing in the same household whose interests are not adverse to the employee as it relates to the domestic, sexual, or gender violence, or any other crime of violence.

Employees are entitled to use a cumulative total of not more than two (2) workweeks (ten [10] work days) of unpaid leave for the following purposes, which must be completed within sixty (60) days after the date on which the employee receives notice of the death of the victim of domestic or sexual or gender violence or any other crime of violence:

• To attend the funeral or alternative to a funeral or wake;

• To make arrangements necessitated by a death; and/or

• To grieve the death of a family or household member.

“Family or household member” means a spouse, civil union partner, parent, son, daughter, and persons jointly residing in the same household whose interests are not adverse to the employee as it relates to the domestic or sexual violence.

“Parent” means the biological parent of an employee or an individual who stood in loco parentis to an employee when the employee was a son or daughter. “Son or daughter” means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis. They are under 18 years of age and are 18 years of age or older and incapable of self-care because of a mental or physical disability.

PERIOD OF LEAVE

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Employee shall be entitled to a total of 12 work weeks of unpaid leave during any 12-month period. ~~to address domestic violence or sexual violence for themselves or their family or household member who are victims.~~ (This policy does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed, permitted by, the federal Family and Medical Leave Act.)

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Employee shall be entitled to a total of 10 days of unpaid leave to address death of a family or household member who has been killed in a crime of violence. The unpaid leave must be used within 60 days after the date the employee learns of the death of a family or household member and is subject to exceptions where other leave is applicable.

EXISTING LEAVE

The employee may use any available paid or unpaid leave (including family, medical, sick, annual, personal, etc.) from employment, in substitution for any period of such leave for an equivalent period of leave.

Leave under the under VESSA will run concurrently with all other leave offered by the Park District and not be in addition to those leaves. Illinois Family Bereavement Law Act or any other paid or unpaid bereavement leave offered by the Park District runs concurrently with and is not in addition to leave under this VESSA Policy.

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REASONABLE ACCOMMODATIONS

Employees may request a reasonable accommodation under VESSA for the known limitations resulting from circumstances relating to being a victim of, or having a family or household member who is a victim of, domestic violence, sexual violence, gender violence or any criminal violence. Reasonable accommodations will be made in a timely fashion unless such request would impose an undue hardship on the operation of the Park District. Employees will not be retaliated against for requesting a reasonable accommodation under VESSA.

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NOTICE

The employee shall provide the Park District with at least 48 hours' advance written notice of the

employee's intention to take the leave, unless providing such notice is not practicable.

When an unscheduled absence occurs, the Park District will not take any action against the employee if the employee, within a reasonable period after the absence (generally defined herein as 15 days) provides certification as shown under the next section.

CERTIFICATION

The Park District shall require the employee to provide certification to the Park District that:

1. ~~‡The employee or the employee's family or household member is a victim of domestic or sexual violence; and~~
2. ~~‡The leave is for one of the purposes enumerated in the above "Basis of Leave" paragraph; and-~~
3. The employee shall provide such certification to the Park District within a reasonable period after the Park District requests certification.
~~— a death certificate, published obituary, or written verification of death, burial, or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or government agency; documenting that a victim was killed in a crime of violence; or~~
4. other corroborating evidence.

~~An~~The employee ~~may~~shall provide such certification to the Park District within a reasonable period after the Park District requests certification.

An employee may satisfy the above certification requirement by providing to the Park District a signed and dated statement of the employee, and after receiving such documents the employee shall provide:

1. documentation from an employee, agent, or volunteer of a victim services organization, an attorney, a member of the clergy, or a medical or other professional from whom the employee or the employee's family or household member has sought assistance in

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addressing domestic or sexual violence and the effects of the violence;

2. a police or court record; or

3. ~~other corroborating evidence, a death certificate, published obituary, or written verification of death, burial, or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or government agency, documenting that a victim was killed in a crime of violence; or~~

~~3-4. other corroborating evidence.~~

5. _____

The Park District will not request more than one document be submitted during the same 12-month period leave is requested or taken if the reason for leave is related to the same incident or incidents of violence or the same perpetrator or perpetrators of the violence.

ACCOMMODATIONS

In response to actual or perceived threat of domestic violence, sexual violence, gender violence, or any other crime of violence, an employee may qualify for a reasonable accommodation, which includes adjustment to a job structure, workplace facility, modified schedule, leave, a changed telephone number or seating assignment, installation of a lock, implementation of a safety procedure, or assistance in documenting domestic, sexual, or gender violence, or any other crime of violence that occurs at the workplace or in a work-related setting, unless the accommodation imposes an undue hardship for the Park District.

CONFIDENTIALITY

All information provided to the Park District, including a statement of the employee or any other documentation, record, or corroborating evidence, and the fact that the employee has requested or obtained leave pursuant to this policy, shall be retained in strict confidence by the Park District, except to the extent that disclosure is:

1. requested or consented to in writing by the employee; or
2. otherwise required by applicable Federal or State law.

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RESTORATION OF POSITION

In general, an employee who takes leave under this policy shall be entitled, on return from such leave:

1. to be restored by the Park District to the original employment position held by the employee when the leave commenced; or
2. to be restored to an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment.

LOSS OF BENEFITS

The taking of leave under this policy shall not result in the loss of any employment benefits accrued prior to the date on which the leave commenced. However, the employee is not entitled to:

1. the accrual of seniority or employment benefits during any period of unpaid leave; or
2. Any right, benefit, or position of employment other than any original right, benefit, or position the employee would have been entitled, had the employee not taken the leave.

REPORTING TO THE PARK DISTRICT

~~During any period that an employee takes leave under this policy (except as provided under "Loss of Benefits"), the Park District shall maintain coverage for the employee and any family or household member under any group health plan for the duration of such leave. Employees are covered at the level of coverage they would have been, if the employee had continued in employment continuously for the duration of such leave.~~ REPORTING TO THE PARK DISTRICT

The Park District may require an employee on leave under the VESSA policy to report in writing periodically to the Park District on the status and intention of their return to work.

MAINTENANCE OF HEALTH BENEFITS

During any period that an employee takes leave under this policy (except as provided under "Loss of Benefits"), the Park District shall maintain coverage for the employee and any family or household member under any group health plan for the duration of such leave. Employees are covered at the level of coverage they would have been, if the employee had continued in employment continuously for the duration of such leave.

FAILURE TO RETURN TO WORK

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The Park District may recover the premium that they paid while maintaining coverage for the employee, the employee's family, or the employee's household member under group health plans during any period of leave under VESSA if:

1. the employee fails to return from leave under this policy after the period of leave they are entitled to has expired; and
2. the employee fails to return to work for a reason other than:
 - a. (the continuation, recurrence, or onset of domestic or sexual violence that entitles the employee to leave; or
 - b. Other circumstances beyond the control of the employee.

The Park District shall require an employee who claims ~~him or her~~they are is unable to return to work because of a reason described in (I) or (II) above to provide, within a reasonable period after making the claim, certification to the Park District that the employee is unable to return to work because of that reason.

3. An employee may satisfy the certification requirement by providing to the Park District:
 - a. a sworn statement of the employee;
 - b. documentation from an employee, agent, or volunteer of a victim services organization, an attorney, a member of the clergy, or a medical or other professional from whom the employee has sought assistance in addressing domestic or sexual violence and the effects of that violence;
 - c. a police or court record; or other corroborating evidence.

The Park District will not fail to hire, refuse to hire, terminate, or harass any individual exercising their rights under this policy. Nor will the Park District discriminate against any individual exercising their rights under this policy with respect to the compensation, terms, conditions, or privileges of employment of the individual, or retaliate against an individual in any form or manner for exercising their rights under this policy.

3-9 Victims' Economic Security and Safety Act of 2003 ("VESSA")

The VESSA (820 ILCS 180/1, et seq.; 56 Ill. Admin. Cod 280) provides employees with up to 12 work weeks of unpaid leave during a 12-month period to address domestic violence, sexual, gender violence, or any other crime of violence to themselves or their family or household member who is a victim of domestic violence, sexual violence, gender violence, or any crime violence.

BASIS OF LEAVE

The Park District will provide up to twelve (12) weeks of unpaid leave from work on an intermittent or reduced work schedule basis, to an employee who is or has a family or household member who is a victim of domestic violence, sexual violence, gender violence, or any other crime of violence to address the violence if the employee is:

1. seeking medical attention for, or recovering from, physical or psychological injuries caused by domestic or sexual violence to the employee or the employee's family or household member;
2. obtaining services from a victim services organization for the employee or the employee's family or household member;
3. obtaining psychological or other counseling for the employee or the employee's family or household member;
4. participating in safety planning, temporarily or permanently relocating, or taking other actions to increase the safety of the employee or the employee's family or household member from future domestic or sexual violence or ensure economic security;
5. seeking legal assistance or remedies to ensure the health and safety of the employee or the employee's family or household member, including preparing for or participating in any civil or criminal

- legal proceeding related to or derived from domestic or sexual violence.
6. attending the funeral or alternative to a funeral or wake of a family or household member who is killed in a crime of violence;
 7. making arrangements necessitated by the death of a family or household member who is killed in a crime of violence; or
 8. grieving the death of a family or household member who is killed in a crime of violence.

“Family or household member” means spouse or party to a civil union, parent, grandparent, child, grandchild, sibling, or any other person related by blood or by present or prior marriage or civil union, other person who shares a relationship through a child, or any other individual whose close association with the employee is the equivalent of a family relationship as determined by the employee, and persons jointly residing in the same household whose interests are not adverse to the employee as it relates to the domestic, sexual, or gender violence, or any other crime of violence.

“Parent” means the biological parent of an employee or an individual who stood in loco parentis to an employee when the employee was a son or daughter. “Son or daughter” means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis. They are under 18 years of age and are 18 years of age or older and incapable of self-care because of a mental or physical disability.

PERIOD OF LEAVE

Employee shall be entitled to a total of 12 work weeks of unpaid leave during any 12-month period(This policy does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed, permitted by, the federal Family and Medical Leave Act.)

Employee shall be entitled to a total of 10 days of unpaid leave to address death of a

family or household member who has been killed in a crime of violence. The unpaid leave must be used within 60 days after the date the employee learns of the death of a family or household member and is subject to exceptions where other leave is applicable.

EXISTING LEAVE

The employee may use any available paid or unpaid leave (including family, medical, sick, annual, personal, etc.) from employment, in substitution for any period of such leave for an equivalent period of leave.

Leave under the under VESSA will run concurrently with all other leave offered by the Park District and not be in addition to those leaves.

NOTICE

The employee shall provide the Park District with at least 48 hours' advance written notice of the employee's intention to take the leave, unless providing such notice is not practicable.

When an unscheduled absence occurs, the Park District will not take any action against the employee if the employee, within a reasonable period after the absence (generally defined herein as 15 days) provides certification as shown under the next section.

CERTIFICATION

The Park District shall require the employee to provide certification to the Park District that:

1. The employee or the employee's family or household member is a victim of domestic or sexual violence;
2. The leave is for one of the purposes enumerated in the above "Basis of Leave" paragraph; and
3. The employee shall provide such certification to the Park District within a

reasonable period after the Park District requests certification.

An employee may provide such certification to the Park District within a reasonable period after the Park District requests certification.

An employee may satisfy the above certification requirement by providing to the Park District a signed and dated statement of the employee, and after receiving such documents the employee shall provide:

1. documentation from an employee, agent, or volunteer of a victim services organization, an attorney, a member of the clergy, or a medical or other professional from whom the employee or the employee's family or household member has sought assistance in addressing domestic or sexual violence and the effects of the violence;
2. a police or court record; or
3. a death certificate, published obituary, or written verification of death, burial, or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or government agency, documenting that a victim was killed in a crime of violence; or
4. other corroborating evidence.

The Park District will not request more than one document be submitted during the same 12-month period leave is requested or taken if the reason for leave is related to the same incident or incidents of violence or the same perpetrator or perpetrators of the violence.

ACCOMMODATIONS

In response to actual or perceived threat of domestic violence, sexual violence, gender violence, or any other crime of violence, an employee may qualify for a reasonable accommodation, which includes adjustment to a job structure, workplace facility, modified schedule, leave, a changed telephone number or seating assignment, installation of a lock,

implementation of a safety procedure, or assistance in documenting domestic, sexual, or gender violence, or any other crime of violence that occurs at the workplace or in a work-related setting, unless the accommodation imposes an undue hardship for the Park District.

CONFIDENTIALITY

All information provided to the Park District, including a statement of the employee or any other documentation, record, or corroborating evidence, and the fact that the employee has requested or obtained leave pursuant to this policy, shall be retained in strict confidence by the Park District, except to the extent that disclosure is:

1. requested or consented to in writing by the employee; or
2. otherwise required by applicable Federal or State law.

RESTORATION OF POSITION

In general, an employee who takes leave under this policy shall be entitled, on return from such leave:

1. to be restored by the Park District to the original employment position held by the employee when the leave commenced; or
2. to be restored to an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment.

LOSS OF BENEFITS

The taking of leave under this policy shall not result in the loss of any employment benefits accrued prior to the date on which the leave commenced. However, the employee is not entitled to:

1. the accrual of seniority or employment benefits during any period of unpaid leave; or

2. Any right, benefit, or position of employment other than any original right, benefit, or position the employee would have been entitled, had the employee not taken the leave.

REPORTING TO THE PARK DISTRICT

The Park District may require an employee on leave under the VESSA policy to report in writing periodically to the Park District on the status and intention of their return to work.

MAINTENANCE OF HEALTH BENEFITS

During any period that an employee takes leave under this policy (except as provided under “Loss of Benefits”), the Park District shall maintain coverage for the employee and any family or household member under any group health plan for the duration of such leave. Employees are covered at the level of coverage they would have been, if the employee had continued in employment continuously for the duration of such leave.

FAILURE TO RETURN TO WORK

The Park District may recover the premium that they paid while maintaining coverage for the employee, the employee’s family, or the employee’s household member under group health plans during any period of leave under VESSA if:

1. the employee fails to return from leave under this policy after the period of leave they are entitled to has expired; and
2. the employee fails to return to work for a reason other than:
 - a. (the continuation, recurrence, or onset of domestic or sexual violence that entitles the employee to leave; or
 - b. Other circumstances beyond the control of the employee.

The Park District shall require an employee who claims they are unable to return to work because of a reason described in (I) or (II) above to provide, within a reasonable period after making the claim, certification to the Park District that the employee is unable to return to work because of that reason.

3. An employee may satisfy the certification requirement by providing to the Park District:
 - a. a sworn statement of the employee;
 - b. documentation from an employee, agent, or volunteer of a victim services organization, an attorney, a member of the clergy, or a medical or other professional from whom the employee has sought assistance in addressing domestic or sexual violence and the effects of that violence;
 - c. a police or court record; or other corroborating evidence.

The Park District will not fail to hire, refuse to hire, terminate, or harass any individual exercising their rights under this policy. Nor will the Park District discriminate against any individual exercising their rights under this policy with respect to the compensation, terms, conditions, or privileges of employment of the individual, or retaliate against an individual in any form or manner for exercising their rights under this policy.



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: August 14, 2024

SUBJECT: SAFE-T Act Whistleblower Policy

Background:

The SAFE-T Act (50 ILCS 105/4.1) prohibits retaliation against employees or contractors who:

- Report improper governmental actions.
- Cooperate with investigations related to such conduct.
- Testify in proceedings arising from improper governmental actions.
- “Improper governmental action” includes actions that:
 - Violate federal, state, or local laws or rules.
 - Abuse authority.
 - Violate public trust or expectations.
 - Pose a specific danger to public health or safety.
 - Constitute a gross waste of public funds.
- Personnel actions (e.g., hiring, firing, promotions, compensation) are excluded from this definition.

To ensure compliance with the SAFE-T Act, our agency must take the following steps:

Designate an Auditing Official:

We recommend appointing an internal auditing official to oversee investigations. This individual can consult with legal counsel as needed throughout the process.

If circumstances warrant, the internal auditing official may designate an external individual or the state attorney as a designee.

Establish a Written Complaint Management Process:

The Auditing Official must create a new policy outlining the process for managing complaints related to improper governmental actions (i.e. this policy).

Employee Awareness:

Upon hire, each employee should receive a written copy of the complaint management policy from the Auditing Official.

Employees should also receive a complete copy of the whistleblower provision of the Public Officer Prohibited Activities Act at least once on an annual basis.

Legal Counsel Notification:

When we receive a complaint that may trigger this policy, we will promptly notify our legal counsel and/or PDRMA’s Legal Services.

Legal advice will guide the investigation process, minimizing the risk of legal liability for the agency.

Understanding the Whistleblower Retaliation Provision:

Asserting Rights:

To invoke retaliation protections, employees or contractors must submit a written report of improper governmental action to the appropriate Auditing Official within sixty (60) days of becoming aware of retaliatory conduct.

An “Auditing Official” is an individual elected, appointed, or hired by a local government unit.

Their responsibilities include:

Investigating and handling complaints related to employee misconduct or performance under the applicable act.

PDRMA members have the flexibility to designate an existing employee to serve as the Auditing Official. For instance, the person responsible for human resources (e.g., a Superintendent of Human Resources and Risk Management) can assume this role. The Auditing Official also has the authority to appoint another official to investigate complaints.

In cases where an agency does not designate an Auditing Official, the state attorney of the county where the agency operates assumes this role.

Additionally, the Auditing Official is responsible for creating policies and procedures related to whistleblower complaints and investigations.

Confidentiality for Reporting Employees:

The identity of employees reporting improper governmental actions should be kept confidential, as allowed by law.

Auditing officials must take reasonable measures to protect reporting employees.

However, absolute confidentiality cannot be promised, as internal sharing of information on a need-to-know basis is necessary for investigations.

Penalties for Violations:

The statute empowers the Auditing Official to impose the following penalties on individuals found to have violated whistleblower protections:

- Fines ranging from \$500 to \$5,000
- Suspension without pay
- Demotion
- Discharge
- Civil or criminal prosecution
- Any combination of these penalties
- Remedies for Impacted Employees:

Reinstatement, reimbursement for lost wages, promotion, or other forms of restitution. In cases where restitution is insufficient, the Auditing Official provides investigation findings to assist impacted employees or their attorneys.

Prior Board Action:

May 22, 2024 Study Session, Discussion Item

Budget Impact:

None.

Recommendation:

Staff recommends approving the Whistleblower Policy.

Prepared by:

Jarrod Scheunemann
Deputy Executive Director

Reviewed by:

Sarah Sandquist
Executive Director

Whistleblower Protection (SAFE-T Act) Policy and Procedures

Pursuant to § 4.1 of the Public Officer Activities Act, 50 ILCS 105/4.1 (the “Act”), the Park District protects the confidentiality of and prohibits retaliation against any full-time, part-time, or temporary employee or contractor who reports improper governmental action under the Act and this Policy. Confidentiality will be protected to the extent permissible by law unless waived by the employee. The Park District’s Auditing Official will manage and investigate complaints filed under the Act and this Policy in accordance with the following processes and procedures. Upon hire and then annually thereafter, employees must review this policy and procedures carefully and sign an Acknowledgment. (See **Appendix ___**.)

Improper Governmental Action

For purposes of this Policy, “improper governmental action” means any action by an employee of the Park District, an appointed member of a board, commission or committee, or an elected official of the Park District that:

- Is undertaken in violation of a federal or state law or local ordinance;
- Is an abuse of authority;
- Violates the public's trust or expectation of their conduct;
- Is of substantial and specific danger to the public's health or safety; or
- Is a gross waste of public funds.

The action need not be within the scope of the official duties of the employee, elected official, board member, or commission member to be subject to a claim of improper governmental action.

Improper governmental action does not include the Park District’s personnel actions, including but not limited to: (1) employee grievances or complaints; (2) appointments, promotions, transfers, reassignments, or reinstatements; (3) restorations or reemployment; (4) performance evaluations; (5) reductions in compensation; (6) dismissals, suspensions, demotions, reprimands, or violations of collective bargaining agreements, except to the extent that the action amounts to retaliation.

Confidentiality

The identity of an employee will be kept confidential to the extent allowable by law unless waived in writing by the employee.

The Auditing Officials may take reasonable measures to protect employees who reasonably believe they may be subject to bodily harm for reporting improper government action.

No Retaliation

The Park District will not retaliate against an employee or contractor who:

- Reports an improper governmental action under this Policy or the Act;
- Cooperates with an investigation by the Auditing Official related to a report of improper governmental action; or
- Testifies in a proceeding or prosecution arising out of an improper governmental action.

Prohibited retaliation means any adverse change in an employee's employment status or terms and conditions of employment. Retaliatory action includes, but is not limited to, (1) denial of adequate staff to perform duties; (2) frequent staff changes; (3) frequent and undesirable office changes; (4) refusal to assign meaningful work; (5) unsubstantiated letters of reprimand or unsatisfactory performance evaluations; (6) demotion; (7) reduction in pay; (8) denial of promotion; (9) transfer or reassignment; (10) suspension or dismissal; or (11) other disciplinary action made because of an employee's protected activity under the Act.

Reporting Procedures

To invoke the protections of the Act and this policy, any employee who is aware of an improper governmental action (as defined above) is required to make a **written** report of it to the Park District's Auditing Official.

Further, any employee who believes that they are being retaliated against in violation of the Act and this Policy must submit a **written** report regarding the retaliation to the Park District's Auditing Official, within 60 days of learning of the retaliatory conduct.

If the Auditing Official is the individual doing the improper governmental action, then a report may be submitted to any State's Attorney.

Investigation Procedures

Upon receiving a report of alleged improper governmental action, the Auditing Official shall conduct a confidential investigation of the report.

The Auditing Official will also notify the employee and all witnesses of the Park District's policy against retaliation for reporting alleged improper government action or participating in a related investigation or proceeding.

The Auditing Official may notify the Park District's corporate counsel and/or the General Counsel of ~~the~~ PDRMA of the report and seek legal advice regarding the report, investigation, and potential findings and remedies.

The Auditing Official may transfer a report of improper governmental action to another auditing official designee (including, but not limited to, the appropriate State's Attorney) for investigation if the Auditing Official deems it appropriate.

If the Auditing Official (or their designee) concludes an improper governmental action has taken place or concludes that ~~the~~ any person has hindered the investigation, the Auditing Official shall notify in writing the Park District's Executive Director and any other individual or entity the Auditing Official deems necessary in the circumstances, including, for example, the President of the Board or other board members.

If the Auditing Official determines that an employee has been subjected to retaliation in violation of the Act or this Policy, the Auditing Official may also reinstate, reimburse for lost wages or expenses incurred, promote, or provide some other form of restitution. In instances where the Auditing Official determines that restitution will not suffice, the Auditing Official may make their investigation findings available for the purposes of aiding ~~in~~ that employee or the employee's attorney's effort to make the employee whole.

The Auditing Official shall maintain records relating to the report, investigation, and findings confidential to the extent allowed by law and shall consult with the Park District's corporate counsel and/or PDRMA's General Counsel before disclosing such records to any third parties, including, but not limited to, pursuant to a request under the Illinois Freedom of Information Act (IL FOIA).

Other Duties of the Auditing Official

The Auditing Official shall also:

- Ensure that each employee receives a written summary or a complete copy of § 4.1 of the Act upon hire and at least once each year of employment.
- Ensure that all employees receive a copy of this Policy upon hire and at least once each year of employment, as well as any updates to it, and sign a form acknowledging receipt.
- Be familiar with § 4.1 of the Act and any amendments thereto and shall comply with all requirements of the Act.
- Respond to questions from employees about this policy.

**Employee Acknowledgement of
Whistleblower Protection (SAFE-T Act) Policy and Procedures**

By signing below, I confirm I have received, read and understand the “Whistleblower Protection (Safe T Act) Policy and Procedures” for the Champaign Park District. I also understand that as an employee, it is my responsibility to abide by this Policy.

Employee Name (Printed): _____

Employee Signature: _____

Date: _____

Whistleblower Protection (SAFE-T Act) Policy and Procedures

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- Is undertaken in violation of a federal or state law or local ordinance;
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The action need not be within the scope of the official duties of the employee, elected official, board member, or commission member to be subject to a claim of improper governmental action.

Improper governmental action does not include the Park District’s personnel actions, including but not limited to: (1) employee grievances or complaints; (2) appointments, promotions, transfers, reassignments, or reinstatements; (3) restorations or reemployment; (4) performance evaluations; (5) reductions in compensation; (6) dismissals, suspensions, demotions, reprimands, or violations of collective bargaining agreements, except to the extent that the action amounts to retaliation.

Confidentiality

The identity of an employee will be kept confidential to the extent allowable by law unless waived in writing by the employee.

The Auditing Officials may take reasonable measures to protect employees who reasonably believe they may be subject to bodily harm for reporting improper government action.

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To invoke the protections of the Act and this policy, any employee who is aware of an improper governmental action (as defined above) is required to make a **written** report of it to the Park District's Auditing Official.

Further, any employee who believes that they are being retaliated against in violation of the Act and this Policy must submit a **written** report regarding the retaliation to the Park District's Auditing Official, within 60 days of learning of the retaliatory conduct.

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Upon receiving a report of alleged improper governmental action, the Auditing Official shall conduct a confidential investigation of the report.

The Auditing Official will also notify the employee and all witnesses of the Park District's policy against retaliation for reporting alleged improper government action or participating in a related investigation or proceeding.

The Auditing Official may notify the Park District's corporate counsel and/or the General Counsel of PDRMA of the report and seek legal advice regarding the report, investigation, and potential findings and remedies.

The Auditing Official may transfer a report of improper governmental action to another auditing official designee (including, but not limited to, the appropriate State's Attorney) for investigation if the Auditing Official deems it appropriate.

If the Auditing Official (or their designee) concludes an improper governmental action has taken place or concludes that any person has hindered the investigation, the Auditing Official shall notify in writing the Park District's Executive Director and any other individual or entity the Auditing Official deems necessary in the circumstances, including, for example, the President of the Board or other board members.

If the Auditing Official determines that an employee has been subjected to retaliation in violation of the Act or this Policy, the Auditing Official may also reinstate, reimburse for lost wages or expenses incurred, promote, or provide some other form of restitution. In instances where the Auditing Official determines that restitution will not suffice, the Auditing Official may make their investigation findings available for the purposes of aiding that employee or the employee's attorney's effort to make the employee whole.

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- Be familiar with § 4.1 of the Act and any amendments thereto and shall comply with all requirements of the Act.
- Respond to questions from employees about this policy.

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Employee Name (Printed): _____

Employee Signature: _____

Date: _____



Dispensing Medication Policy

CUSR will not dispense medication to ~~a minor child or other~~ CUSR program participants until the *Permission to Dispense Medication Waiver and Release of All Claims form and Instructions for Dispensing Medication* form have been completed by a parent ~~or~~, guardian, or care provider. CUSR's internal procedures regarding dispensing medication are available for review.

PERMISSION TO DISPENSE MEDICATION

Waiver and Release of All Claims

I, (please print your name) _____, the Parent/Guardian/Care Provider of (please print name of ~~child~~participant attending) _____ give permission to CUSR staff to administer to ~~my child~~ _____ (please print name of participant attending) the medication(s) listed below. I understand that it is my responsibility to give the medication directly to CUSR staff with full instructions in original prescription bottles. In all cases, medication dispensing can only be changed or modified by completing another *Permission to Dispense Medication/Waiver and Release of All Claims form and Instructions for Dispensing Medication* form. I hereby acknowledge that the above information provided for the dispensing of medication for my ~~minor~~ child, ward, or other family member is accurate. I also understand that it is my responsibility to inform CUSR of any changes in the dispensing of medication.

Name of Program _____ Date _____

Name of Participant _____

Name of Medicine _____

Complete Dosage Instructions _____

Name of Program _____ Date _____

Name of Participant _____

Name of Medicine _____

Complete Dosage Instructions _____

In all cases, the prescribed dosage of any medication will not be exceeded. If after administering medication there is an adverse reaction, I give my permission to CUSR to secure from any licensed hospital physician and/or medical personnel any treatment deemed necessary for immediate care. I agree to be responsible for payment of any and all medical services rendered.

I recognize and acknowledge that there are certain risks of physical injury in connection with the administering of medication to my ~~minor~~-child or participant. Such risks include, but are not limited to, failing to properly administer the medication, failing to observe side effects, failing to assess and/or recognize an adverse reaction, failing to assess and/or recognize a medical emergency, and failing to recognize the need to summon emergency medical services.

In consideration of CUSR administering medication to my ~~minor~~-child or participant, I do hereby fully release or discharge CUSR and its Board members, officers, agents, volunteers and employees from any and all claims from injuries, damages and losses I or my ~~minor~~-child or participant may have (or accrue to me or my ~~minor~~-child or participant), and arising out of, connected with, incidental to, or in any way associated with the administering of medication.

PROCEDURES FOR DISPENSING MEDICATION

CUSR Summer Camps

PARENTAL/CARE PROVIDER PROCEDURES AND RESPONSIBILITIES

The parent/guardian/care provider shall:

1. Complete the *Permission to Dispense Medication Waiver and Release of All Claims* form.
2. Complete and sign the *Instructions for Dispensing Medication* form.
3. Deliver all medication to designated staff members in the original prescription bottle which includes the participant's name, medication, dosage, and time of day medication is to be distributed.
4. Changes in medication must be submitted to the CUSR in writing, including specific instructions for medication.

I understand that it is my responsibility to give the medication directly to CUSR Directors/Assistant Directors with full instructions in original prescription bottles. In all cases, medication dispensing can only be changed or modified by completing another *Permission to Dispense Medication/Waiver and Release of All Claims form and Instructions for Dispensing Medication* form. I hereby acknowledge that the above information provided for the dispensing of medication for my minor child, ward, or other family member is accurate. I also understand that it is my responsibility to inform CUSR of any changes in the dispensing of medication.

STAFF MEDICATION DISPENSING PROCEDURES

CUSR program staff shall:

1. Ensure that the *Permission to Dispense Medication Waiver and Release of All Claims* form and the *Instructions for Dispensing Medication* form are fully completed and signed by the parent/guardian/care provider prior to the dispensing of any medication.
2. Ensure that medication is only delivered to authorized CUSR staff (e.g., Youth Program Director).
3. Properly store medication in a locking cabinet or in a refrigerator as needed. *It is imperative to store medication out of reach from other patrons, particularly children.*

4. Obtain copies of all waivers, internal procedures, medical information forms, and medication logs when obtaining the prescription medication to be transported to the program site. All medication stored at a program site shall be secured and only available to authorized CUSR program staff.

5. Be responsible for dispensing medication and shall strictly follow all written instructions on the medical information form, individual dose envelopes, and any information contained on original prescription container labels. In the event that conflicting dispensing information exists, medication should not be administered until the parent, guardian, care provider, or physician are reached by phone to obtain specific instructions.

6. Unless otherwise arranged, only paid and trained CUSR program staff will be allowed to dispense medication.

7. Be responsible for dispensing medication and shall fully complete the medication information contained on the *Medication Log* form. Medication dispensing logs should be completed until medication dispensing has ceased and completed medication logs should be turned into a designated site and kept in a permanent file for at least three (3) years at the conclusion of the program.

Approved by Board of Commissioners

Craig W. Hays, President

Sarah Sandquist, Executive Director



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Approved by Board of Commissioners

Craig W. Hays, President

Sarah Sandquist, Executive Director



Transportation Policy/Safety Procedures

1. Transportation will only be provided for participants who register for the service at the beginning of the program. Staff will not provide transportation for anyone that is not on the transportation roster at the beginning of the program.

~~4-2.~~ Transportation must be requested at least 48 hours prior to the program date. If transportation is requested less than 48 hours from the program date, there is no guarantee transportation will be available. Transportation requests received at the start time of the program will not be accommodated.

~~2-3.~~ A minimum of three participants must register for transportation in order for the service to be available.

~~3-4.~~ Transportation is provided in a door-to-door manner, which is defined as pick up and drop off at the participant's home residence. CUSR staff will not pick up or drop off participants at any other locations.

~~4-5.~~ CUSR staff will wait a maximum of 5 minutes past the designated pickup time due to a demanding schedule. If a pickup time is missed by the participant, staff will not return to pick them up. It is your responsibility to find transportation to the program if your participant misses the designated pickup time.

~~5-6.~~ CUSR transports in-district participants only.

~~6-1.~~ Transportation will only be provided for participants who register for the service at the beginning of the program. Staff will not provide transportation for anyone that is not on the transportation roster at the beginning of the program.

7. Participants that require supervision or accommodation should have someone meet them at their home at the designated time of return.

8. If needed, the CUSR driver will assist participants to and from their door, only if driveways and walkways are clear of debris, obstacles, and snow or ice.

9. All passengers must be seated with belts securely fastened in the correct manner or in a secured wheelchair. The driver shall not move the vehicle unless these requirements are met.

10. CUSR staff are responsible for determining whether a participant can be transported safely.

11. Persons riding in Amigo-type wheelchairs or strollers must transfer into a vehicle seat and use a seat belt.

CUSR reserves the right to refuse to transport individuals. These policies have been developed to ensure the safety of everyone riding in CUSR vehicles.

Approved by Board of Commissioners _____

**CUSR's mission is to provide quality recreation programs and services for
Champaign-Urbana residents with disabilities**

Section V.27

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Craig W. Hays, President

Sarah Sandquist, Executive Director

**CUSR's mission is to provide quality recreation programs and services for
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Section V.27



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Craig W. Hays, President

Sarah Sandquist, Executive Director

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Section V.27



CHAMPAIGN PARK DISTRICT

REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: August 9, 2024

SUBJECT: Recommended Changes to the Board Investment Policy

Background

Based on Board feedback at the July 24 discussion, staff recommend revising the investment policy as a clean-up to reference current investments and minor formatting corrections. The first clean-up item is adding two investments as “authorized investments” which the Park District currently holds, these include:

- Certificates of Deposits in excess of the FDIC limit (\$250,000) that have an adequate form of collateral, as outlined in the policy, and
- Illinois State Public Treasurers’ Investment Pool, The Illinois Funds, administered by the Illinois State Treasurer.

The second clean-up item is to update the names of two funds currently authorized in the policy, which have changed over the years. These include the Illinois Metropolitan Investment (IMET) Fund Core Fund, which was previously titled the 1-3 Year Fund, and the Illinois Trust local government investment pools, which was previously called the Illinois Park District Liquid Asset Fund. The investments available within this pool include the IPDALF+ Class, Fixed, and Certificates of Deposit.

The last change is the correction of the formatting of the missing numbering on pages 3 and 4 of the investment policy.

Prior Board Action

December 14, 2022, the Board amended the Investment Policy.

Budget Impact

None

Recommended Action

Staff recommends the Board amend the Investment Policy as proposed.

Prepared by:

Courtney R. Kouzmanoff
Director of Finance

Reviewed by:

Sarah Sandquist
Executive Director

Attachments:

Attachment A – Investment Policy – Redline

Attachment B – Current Investment Policy Amended December 14, 2022



Introduction

The intent of the Investment Policy of the Champaign Park District (Park District) is to define the parameters within which funds are to be managed. In methods, procedures and practices, the policy formalizes the framework for the Park District's investment activities that must be exercised to ensure effective and judicious fiscal and investment management of the Park District's funds. This policy is intended to be broad enough to allow the financial assets to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard those financial assets.

Scope

This investment policy applies to all investment activities of all funds of the Park District. This investment policy will also apply to any new funds or temporary funds placed under the jurisdiction or control of the Park District.

Pooling of Funds

The Park District commingles its funds to maximize investment earnings and increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

Governing Authority

The investment program will be operated in conformance with federal, state, and other legal requirements, including without limitation, the Public Funds Investment Act (30 ILCS 235/0.01 et seq.).

Investment Objectives

In order of priority, the primary objectives of the Park District's investment strategy and activities will be as follows:

1. Safety – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. The goal will be to mitigate credit risk and interest rate risk.
2. Liquidity – The investment portfolio will remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
3. Return – The investment portfolio will be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account investment risk constraints, safety, and liquidity needs.
4. Local Considerations – Where possible, consideration may be given to a financial institution's record and current level of financial commitment to the local community. For this purpose, the Park District may consider without limitation, the factors set forth in Section 8 of the Illinois Public Funds Investment Act (30 ILCS 235/8).

Standards of Care

Prudence

The standard of prudence to be used by the designated investment officers will be the 'prudent person' standard and will be applied in the context of managing an overall portfolio.

The "prudent person" standard states: "investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the

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management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.”

Staff of the Park District acting in accordance with this Investment Policy and any other policies applicable to financial assets and exercising due diligence will be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that material deviations from expectations are reported to the Executive Director in a timely fashion, and appropriate action is taken to control adverse developments.

Ethics and Conflict of Interest

The Public Officer Prohibited Activities Act (50 ILCS 105/0.01 et seq.) shall apply in the case of this investment policy. In addition, no person involved in the investment process shall make any investment decision based upon personal or political gain or consequence. Persons involved with the Park District shall refrain from personal business activity that could conflict with the proper execution and management of the investment policy, could impair public confidence in the Park District, or could impair their ability to make impartial decisions. Prohibited activities include, but are not limited to, the following:

- Having any interest, directly or indirectly, in any institution in which investments are permitted, except for a market rate mortgage or loan on his or her personal residence or personal property;
- Having any interest, directly or indirectly, with the management of any institution or company in which the Park District has a depository relationship or investment management contract; and
- Receiving compensation of any type, including preferred treatment from any institution or company with which the Park District has a depository relationship or investment management contract.

Delegation of Authority

Authority to manage the investment program is granted to the Treasurer/Director of Finance and is derived from the Public Funds Investment Act (30 ILCS 235/0.01 et seq.). The Treasurer/Director of Finance will establish written procedures and internal controls for the operation of the investment program that are consistent with the investment policy.

Whenever the term "Treasurer/Director of Finance" appears in this policy it shall be interpreted as meaning that the Director of Finance shall have primary responsibility for carrying out the duty assigned, but under the supervision of and subject to the approval of the Treasurer of the Park District.

Authorized Financial Institutions – Depositories, Broker/Dealers, and Investment Advisors

The Board of Commissioners will have the sole responsibility to select financial institutions that will be authorized depositories for the Park District. Any financial institution, upon meeting the requirements of the Public Funds Investment Act, is eligible to become a depository of the Park District and will be subject to the Park District's due diligence process. The Park District will take into consideration location, financial condition, service, fees, competitiveness, and community relations involvement of the financial institution when identifying authorized depositories. The Treasurer/Director of Finance will maintain a list of financial institutions authorized by the Board of Commissioners to provide depository services to the Park District. In addition, the Treasurer/Director of Finance will maintain a list of broker-dealers selected by conducting a process of due diligence and approved by the Board of Commissioners. Broker-dealers will be selected on the basis of creditworthiness as well as their ability to provide competitive prices regarding securities purchased and sold on behalf of the Park District.

The Park District may engage the services of one or more external investment managers to assist in the management of the Park District's investment portfolio in a manner consistent with the Park District's investment policy. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this investment policy. Such managers must be registered under the Investment Advisers Act of 1940 or with the appropriate banking regulators if a subsidiary of a bank.

Selection of financial institutions and broker-dealers to engage in transactions with the Park District will be at the sole discretion of the Treasurer/Director of Finance, and the authorization of these will be by the Board of Commissioners. A periodic review of the financial condition and registration of all approved financial institutions and broker-dealers will be conducted by the Treasurer/Director of Finance.

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Authorized Investments

Except as modified herein, all investments purchased under this policy will be authorized pursuant to the Public Funds Investment Act (30 ILCS 235/0.01 et seq.), as amended from time to time. The following is a summary of authorized investments as determined by the Treasurer/Director of Finance in compliance with applicable law:

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities guaranteed by the full faith and credit of the United States of America;
2. Bonds, notes, debentures, or other similar obligations of the United States of America, its agencies or government sponsored enterprises (GSEs);
3. Interest bearing accounts and certificates of deposits of any authorized depository of the Park District as long as said deposit does not exceed the applicable Federal Deposit Insurance Corporation (FDIC) applicable insurance limits. Deposits that do exceed the applicable FDIC insurance limit must have an adequate form of collateral as outlined in this policy under Collateralization;
4. Certificate of Deposit Account Registry Service (CDARS) – a placement service in which a member institution uses CDARS to place funds into CDs or other depository products issued by banks that are members of the CDARS Network. This occurs in increments below the standard FDIC insurance coverage maximum, allowing for coverage of principal and interest;
5. Short term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at the highest classification established by at least 2 standard rating services and which mature not later than 3 years from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iii) no more than one-third of the public agency's funds may be invested in short term obligations of corporations;
6. Money market mutual funds registered under the amended Investment Company Act of 1940 provided that the portfolio is limited to bonds, notes, and certificates of indebtedness, treasury bills, or other securities which are guaranteed by the United States for agreements to repurchase these same types of obligations, and qualified agencies under 30 ILCS 235/1 et seq., ~~or any securities authorized under this Investment Policy;~~
- 6.7. Illinois Metropolitan Investment Fund, including 1-3 Year Core Fund and the Convenience Fund; ~~and~~
8. Illinois Trust local government investment pools, including the Illinois Park District Liquid Asset Fund, including IPDLAF+ Class Portfolio, Fixed, and Certificates of Deposit; ~~and~~
- 7.9. Illinois State Public Treasurers' Investment Pool, The Illinois Funds, administered by the Illinois State Treasurer.

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If additional types of securities are approved for investment of public funds by state law, they will not be eligible for investment by the Park District until this Policy has been amended and the amended version adopted by the Board of Commissioners.

Collateralization

Funds on deposit in checking accounts and certificates of deposit in excess of FDIC insurance limits must be secured by an adequate form of collateral, witnessed by a written agreement and held in the name of the Park District at an independent third-party institution.

The collateral provided shall have a fair market value of not less than 105% of the public funds on deposit in excess of the FDIC insurance. The position will be reviewed monthly and additional collateral will be requested if the ratio declines below minimum requirements.

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The Park District will accept any of the following assets as collateral at the following collateralization levels:

- a. Negotiable obligations of the United States Government, =102%
- b. Negotiable obligations of agencies backed by full faith and credit of the United States Government. = 102%
- c. Negotiable obligations of agencies or GSEs of U.S. Government. =102%

Collateral may be released if the market value exceeds the required level. Pledged collateral will be held in safekeeping by a third-party depository designated by the Park District. Collateral agreements will preclude the release of the pledged assets without notification from the institution and signature of the certificate authorizing release by the Director of Finance.

Maturity of acceptable collateral shall not exceed 60 (sixty) months.

Safekeeping and Custody

Deposit Collateral

Third party safekeeping is required for all collateral. To accomplish this, the securities will be held at a safekeeping depository as approved from time to time by the Board of Commissioners.

Safekeeping will be documented by an approved written agreement. Substitution, exchange or release of securities held in safekeeping may be done upon two (2) days prior written notice to the Treasurer/Director of Finance.

Third-Party Safekeeping

Securities will be held by an independent third-party custodian agreed to by the Treasurer/Director of Finance and evidenced by safekeeping receipts and a written custodial agreement.

Delivery vs. Payment

All security transactions, including collateral for repurchase agreements, entered into by the Park District, will be conducted on a delivery-verses-payment (DVP) basis to ensure that securities are deposited in the Park District's safekeeping institution prior to the release of funds.

Competitive Transactions

The Park District shall seek competitive prices to ensure a diversified and competitive selection of investment instruments.

Investment Parameters and Guidelines

Diversification

The Park District will diversify its investments to mitigate risks in the portfolio. The investments will be diversified by:

- Limiting investments to avoid overconcentration in securities from a specific issuer or business section (excluding U.S. Treasury securities)
- Placing no more than 10% of the investment portfolio in commercial paper.
- Investing in securities with varying maturities

Mitigating market risk/interest rate risk in the portfolio

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The Park District recognizes that, over time, long-term portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The Park District will mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes.

The Park District will continuously invest a portion of the portfolio in readily available funds such as Illinois Funds, the Illinois Park District Liquid Asset Fund, money market funds, or in money market instruments maturing one year and shorter to ensure appropriate liquidity.

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Internal Control

The Treasurer/Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Park District are protected from loss, theft, or misuse. The internal control structure will be designed to provide reasonable, but not absolute, assurance that these objectives are met.

Only the Treasurer/Director of Finance with Board approval is authorized to establish financial accounts for the Park District. At all times three or more signatories as designated by the Board of Commissioners should be authorized to sign on financial accounts of the Park District.

Controls may include:

- Written procedures
- Separation of transaction authority from accounting
- Written confirmation of telephone transactions for investments and wire transfers
- Dual authorizations of wire transfers
- Review, maintenance, and monitoring of security procedures both manual and automated

Performance Standards

The Park District's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a comparable rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to benchmarks with similar maturity, liquidity, and credit quality as the portfolio. Periodically, the Treasurer/Director of Finance will identify and review a benchmark with similar characteristics. U.S. Treasury bills, average Fed Fund rate, The Illinois Funds, or other comparable benchmarks may be used. The portfolio will be reviewed at least quarterly as to its effectiveness in meeting the Park District's needs for compliance with applicable state statutes, safety, liquidity, rate of return, diversification, and its general performance.

Reporting

The Treasurer/Director of Finance or the accounting staff will prepare an investment report at least monthly by Tuesday prior to the Regular Board meeting, which occurs on the 2nd Wednesday of each month. This report will list all active investments by type or class, location of investments, maturity of investments, interest rate, interest earned during period, market value as of the end of the month, book value, and other pertinent information deemed necessary. This report will be submitted monthly to the Board of Commissioners.

Investment Policy Adoption

This Policy will be reviewed on an annual basis by the Treasurer/Director of Finance and any modifications that are made must be approved by the Board of Commissioners. If no changes or modifications are made, then the date of the review of the investment policy will be noted.

Captions and Headings

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Craig Hays, President

Sarah Sandquist, Executive Director

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Section II.10



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Investment Policy

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Craig W. Hays, President

Sarah Sandquist, Executive Director



REPORT TO EXECUTIVE DIRECTOR

FROM: Sarah Sandquist, Executive Director

DATE: July 23, 2024

SUBJECT: Agreement with Skulski Consulting, LLC for ADA Audit and Transition Plan

Background

Champaign Park District (Park District) last completed an ADA Audit and Transition Plan for the facilities and programs in 2011. Since the last approval, this has been the guiding document staff have utilized to make important updates throughout the Park District to increase accessibility for all. Given the evolving nature of ADA requirements and our commitment to providing accessible and inclusive services, it is crucial to update our ADA compliance plan. An updated ADA Transition Plan will ensure that the Park District continues to meet legal requirements and best practices for accessibility, thereby enhancing the experience for all members of our community.

Budget Impact

The FY 2024/25 Capital Improvement Budget includes \$150,000.00 of approved funding for this project. The estimated budget impact for this project is \$110,000.00.

Recommended Action

Staff recommends approval for the Executive Director to enter into an agreement with Skulski Consulting, LLC for the ADA Audit and Transition Plan.

Prepared by:

Sarah Sandquist
Executive Director

Reviewed by:

Marguerite Bailey
Administrative Project Manager

PROFESSIONAL SERVICES AGREEMENT

BETWEEN: Champaign Park District
AND: Skulski Consulting LLC
EFFECTIVE DATE: August 14, 2024

This Agreement is made this 14th day of August, 2024 (the “Effective Date”), by and between the Champaign Park District, a public body corporate and politic under laws of the State of Illinois, hereafter referred to as the “PARK DISTRICT”, and Skulski Consulting LLC, an Indiana limited liability company, hereafter referred to as the “Consultant”:

RECITALS

- A. Consultant is engaged in the business of providing professional services for Accessibility Assessment, ADA Evaluation/Comprehensive Review of Policies, Practices and Procedures, Community Engagement, and Training.
- B. PARK DISTRICT desires to engage Consultant to provide the services described in this Agreement and Consultant is willing to provide such services on the terms and conditions set forth herein.

AGREEMENT

- 1. **Services to be Provided.** Consultant agrees to provide PARK DISTRICT with Accessibility Assessment, ADA Evaluation/Comprehensive Review of Policies, Practices and Procedures, Training and Facilitated Action Planning as set forth in the Proposal for ADA Consultation – Champaign Park District (issued June 24, 2024 and amended July 24, 2024) attached hereto as Exhibit A and/or any supplemental letter agreements or amendments entered into by and between the PARK DISTRICT and Consultant and attached to this Agreement after the Effective Date (the “Work”). The services referenced in the attached Exhibit A and/or any supplemental letter agreements or amendments are hereby incorporated into this Agreement by this reference. All Work shall be provided in good faith and in a manner consistent with the level of care and skill ordinarily exercised by professionals currently providing similar services. The Scope of Work shall include:

- Phase 1: Accessibility Assessment
- Phase 2: ADA Self-Evaluation/Comprehensive Review of Policies, Practices and Procedures for ADA Compliance
- Phase 3: Community Engagement
- Phase 4: ADA Training
- Phase 5: Technical Support and Facilitated ADA Action Planning

- 2. **Term for Completion.** This Agreement shall remain in force and effect commencing from the Effective Date and continuing until the completion of the Work identified in Exhibit A and/or any

supplemental letter agreements or amendments, unless terminated earlier by the PARK DISTRICT or amended pursuant to the Agreement.

3. **Consideration.** The consideration, which PARK DISTRICT shall pay to Consultant for Work performed by Consultant and expenses incurred by Consultant in performing the Work, shall be as set forth in the fee schedule included within Exhibit A. PARK DISTRICT shall make progress payments, based on invoices from Consultant, which shall each be based upon Work performed and/or expenses incurred prior to the date of the invoice. PARK DISTRICT's payment shall be made within 30 days after Consultant's statement, or such later date as is authorized by the Illinois Local Government Prompt Payment Act (50 ILCS 505/1 et seq.).
4. **Approvals.** Consultant will have no authority to make any expenditures, purchases, or commitments, or release any material to the media concerning and/or on the PARK DISTRICT's behalf without first obtaining the written permission of the PARK DISTRICT, which permission the PARK DISTRICT may grant, withhold, and/or condition in the PARK DISTRICT's sole and absolute discretion. Without limiting its obligations pursuant to paragraph 9 below, Consultant shall indemnify and hold harmless the PARK DISTRICT for any expenditures, purchases and/or commitments, and damages related to any release of material to the media in violation of the provisions of this paragraph 4.
5. **Termination.** Notwithstanding any other provision hereof to the contrary, this Agreement may be terminated as follows:
 - a. The parties, by mutual written agreement, may terminate this Agreement at any time
 - b. Consultant may terminate this Agreement in the event of a material breach of the Agreement by the PARK DISTRICT upon providing seven (7) days written notice to the PARK DISTRICT.
 - c. The PARK DISTRICT may terminate this Agreement upon providing seven (7) days' written notice to Skulski Consulting at any time at its option, for any reason, or no reason at all.
 - d. The PARK DISTRICT may terminate this Agreement immediately upon Consultant's failure to have in force any insurance required by this Agreement.

In the event of a termination, the PARK DISTRICT shall pay Consultant for Work performed to the date of termination and for all other expenses incurred prior to the date of termination. Any and all materials created by the Consultant in the performance of Work pursuant to this Agreement, whether created by itself or collectively with the PARK DISTRICT, shall be deemed works made for hire, and be owned exclusively by the PARK DISTRICT.

6. **Amendments.** No amendments may be made to this Agreement except in writing signed by both parties.
7. **Remedies.**
 - a. In the event of a termination of this Agreement by the PARK DISTRICT, the PARK DISTRICT may complete the Work either by itself or by contract with other persons or entities, or any combination thereof.

- b. The foregoing remedies provided to the PARK DISTRICT for breach of this Agreement by Consultant shall not be exclusive. The PARK DISTRICT shall be entitled to exercise any one or more other legal or equitable remedies available because of Consultant's breach.
8. **Records/Inspection.** Consultant agrees that the books, records, documents, and accounting procedures and practices of Consultant, that are relevant to the contract or transaction, are subject to examination by the PARK DISTRICT and the state auditor or legislative auditor for a minimum of six (6) years. Consultant shall maintain such records for a minimum of six (6) years after final payment.
9. **Indemnification.** To the fullest extent permitted by law, Consultant, and Consultant's successors or assigns, agree to indemnify and hold harmless the PARK DISTRICT, its commissioners, officers, agents, and employees from all claims, suits, or actions of any kind, nature, or character, and the reasonable costs, disbursements, and expenses of defending the same, including but not limited to, reasonable attorneys' fees, consulting project management services, and other technical, administrative or professional assistance to the extent caused by the negligence, breach of contract or willful misconduct of Consultant or its subcontractors, agents, or employees under this Agreement or arising out of the failure to obtain or maintain the insurance required by this Agreement. Nothing in this Agreement shall constitute a waiver or limitation of any immunity or limitation on liability to which the PARK DISTRICT is entitled. The parties agree that these indemnification obligations shall survive the completion or termination of this Agreement.
10. **Insurance.** Consultant will maintain insurance coverage for: General Liability, and Professional Liability in an amount of not less than \$1,000,000.00 (one million dollars and no/100) per occurrence, and shall provide information as to specific limits upon receipt of signed Agreement. Consultant shall provide PARK DISTRICT with a current certificate of liability insurance with applicable extension(s) or rider(s) for all insurance coverage referenced above. Such certificate of liability insurance shall list the PARK DISTRICT as an additional insured and contain a statement that such policies of insurance shall not be canceled unless thirty (30) days written notice (ten (10) days' written notice for non-payment of premiums) is provided to the PARK DISTRICT.
11. **Subcontracting.** Neither the PARK DISTRICT nor Consultant shall assign, subcontract, or transfer any rights and/or obligations under, or interest (including, but without limitation, moneys that may become due or moneys that are due) in the Agreement without the written consent of the other except to the extent that the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment shall release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent Consultant from employing such independent consultants, associates, and subcontractors, as it may deem appropriate to assist it in the performance of services hereunder; provided that, they shall be qualified by education, training, and experience to do so and shall not be deemed or considered employees or agents of the Park District in any manner whatsoever.
12. **Assignment.** Neither the PARK DISTRICT nor Consultant shall assign this Agreement or any rights under or interest in this Agreement, in whole or in part, without the other party's prior written consent. Any assignment in violation of this provision is null and void.

13. **Independent Contractor.** Consultant shall at all times and for all purposes with respect to this Agreement be deemed an independent contractor. Consultant's duties shall be performed with the understanding that Consultant has special expertise regarding the Work which Consultant is to perform and is customarily engaged in the independent performance of the same or similar services for others. The manner in which the Work is performed shall be controlled by Consultant; however, the nature of the services and the results to be achieved shall be specified by the PARK DISTRICT. Consultant shall not be deemed an employee or agent of the PARK DISTRICT and shall have no authority to make any binding commitments or obligations on behalf of PARK DISTRICT. All Work performed by Consultant pursuant to this Agreement shall be provided by Consultant as an independent contractor and not as an employee of the PARK DISTRICT for any purpose, including but not limited to: income tax withholding, workers' compensation, unemployment compensation, FICA taxes, liability for torts and eligibility for employee benefits.
14. **Compliance with Laws.** Consultant shall exercise due professional care to comply with applicable federal, state and local laws, rules, ordinances and regulations in effect as of the date Consultant performs any Work pursuant to this Agreement.
15. **Notices.** Any notices permitted or required by this Agreement shall be deemed given when personally delivered or upon deposit in the United States mail, postage fully prepaid, certified, return receipt requested, addressed to:

Consultant: Skulski Consulting LLC
11084 Mast Court
Fishers, Indiana 46040
(317) 408-4424
Attention: Jennifer K. Skulski

PARK DISTRICT: [INSERT ADDRESS OF APPROPRIATE CPD OFFICE]

Commented [MB1]: @Jarrod Scheunemann Should I insert the Bresnan Center address where indicated on page 4 and the last signature page with Sarah's name? Should I remove the footer (Guys' tracking)?

Or such other address as either party may provide to the other by notice given in accordance with this provision.

16. **Reserved.**
17. **Entire Agreement.** This Agreement, any attached exhibits, supplemental letters, and any addenda or amendments signed by the parties shall constitute the entire agreement between the PARK DISTRICT and Consultant, and supersedes any other written or oral agreements between the PARK DISTRICT and Consultant. This Agreement can only be modified in writing signed by the PARK DISTRICT and Consultant.
18. **Third Party Rights.** The parties to this Agreement do not confer on any third party any rights under this Agreement.

19. **Choice of Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois without application of its choice of law provisions. Any disputes, controversies, or claims arising out of this Agreement shall be resolved in the state (Champaign County) or federal courts (Central District) in Illinois, and all parties to this Agreement waive any objection to the jurisdiction of these courts, whether based on convenience or otherwise.
20. **Conflict of Interest.** Consultant shall use reasonable care to avoid conflicts of interest and appearances of impropriety in performing Work for the PARK DISTRICT. In the event of a conflict of interest, Consultant shall advise the PARK DISTRICT and either secure a waiver of the conflict or advise the PARK DISTRICT that Consultant will be unable to perform the requested Work. Consultant shall refrain from handling advertising, digital, and public relations matters for any other person or entity that may pose a conflict of interest.
21. **Work Products and Ownership of Documents.** The PARK DISTRICT shall retain the exclusive property rights including all common law, statutory, federal and other reserved rights to the data analyzed and presented as content in the database and final reports, including digital images. Consultant shall retain all rights to its field notes. The PARK DISTRICT shall grant the Consultant permission to use the digital images. The conceptual structure and function of the database, designed for analysis and presentation of accessibility data and transition planning, is the intellectual property of Consultant. Upon completion of the Work and delivery of final work product, the Consultant grants the PARK DISTRICT a non-exclusive, worldwide, irrevocable, perpetual license, including the right to sublicense, use the database, input new content, design, and build its own functions to support the PARK DISTRICT's ADA transition planning efforts. The database structure, shell, template or file may not be shared with other external organizations or individuals. Furthermore, no parts of the electronic files or screen shots, including the database structure, tables, relationships or programmed solutions, may be shared with non-employees (collectively, the database structure, shell, template and file, and the electronic files, screen shots, tables, relationships and programmed solutions shall be referred to as, "Consultant's Intellectual Property"), other contractors that may be considered competitors, or individuals who may have the desire to replicate the database for financial gain or competitive advantage to Consultant.
24. **No Discrimination.** Consultant agrees not to discriminate in providing products and services under this Agreement on the basis of race, color, sex, creed, national origin, military and veteran status, disability, age, genetic information, sexual orientation, status with regard to public assistance, religion, or any other legally protected characteristic. Violation of any part of this provision may lead to immediate termination of this Agreement.
25. **Authorized Agents.** The PARK DISTRICT's authorized agent for purposes of administration of this contract is the Executive Director of the PARK DISTRICT, or their designee. The Consultant's authorized agent for purposes of administration of this contract is Jennifer Skulski. All Work shall be performed by or under the supervision of Jennifer Skulski.
26. **Waiver.** No waiver of any provision or of any breach of this Agreement at any one or more time(s) shall constitute a waiver at any other time(s), of any other provision(s), or any other or further

breach, and no such waiver shall be effective unless made in writing and signed by an authorized representative of the party to be charged with such a waiver.

- 27. **Headings.** The headings contained in this Agreement have been inserted for convenience of reference only and shall in no manner whatsoever define, limit or affect the scope and intent of this Agreement.
- 29. **Severability.** In the event that any provision of this Agreement shall be illegal or otherwise unenforceable, such provision shall be severed, and the balance of the Agreement shall continue in full force and effect.
- 30. **Time of the Essence.** Time is of the essence of this Agreement. It shall be binding upon the representatives, successors, and permitted assigns of the parties herein.

IN WITNESS WHEREOF, the PARK DISTRICT and Consultant have caused this Professional Services Agreement to be executed by their duly authorized representatives in duplicate on the respective dates indicated below.

CHAMPAIGN PARK DISTRICT

By: _____

[insert name]
[insert address]

Date: _____

Skulski Consulting, LLC

By: _____

Jennifer K. Skulski
Skulski Consulting LLC
11084 Mast Court
Fishers, Indiana 46040

Date: _____

EXHIBIT A
SCOPE OF WORK

(Attach Skulski Consulting proposal issued June 24, 2024 and amended July 24, 2024)

PROPOSAL FOR ADA CONSULTING

Accessibility Assessment for the Champaign Park District



June 24, 2024

*This document available in alternate
format upon request.*

Skulski
CONSULTING
Disability Inclusion - ADA Compliance

Skulski Consulting LLC

11084 Mast Court • Fishers, Indiana 46040 • (317) 408-4424 • jennifer@skulskiconsulting.com

June 24, 2024

Sarah Sandquist, Executive Director
Champaign Park District
Bresnan Meeting Center
706 Kenwood Rd
Champaign, IL 62821
Transmission via e-mail: sarah.sandquist@champaignparks.org

Dear Sarah,

Skulski Consulting LLC respectfully submits the following document to the Champaign Park District for an **Accessibility Assessment of Parks and Public Buildings with Consulting Services on the Development of an ADA Transition Plan**. This proposal is a comprehensive approach to the development of a dynamic working ADA Transition Plan. Skulski Consulting LLC is customer driven and flexible to meet the unique needs of our clients. We offer a person-centered approach that goes above the minimum standards and regulations set forth under the Americans with Disabilities Act to best meet the needs of visitors and guests with disabilities. We make recommendations for universal design and customer service that can transform clients into national models of best practices. We are passionate about the solutions for successfully including people with disabilities and hope that this passion is contagious amongst our clients. We look forward to those lightbulb moments when clients make paradigm shifts from “we are doing this because it is the law” to “we are doing this because it is the right thing to do.”

We are certain we can best meet your organizational needs for the development of a dynamic working ADA Transition Plan. Our sole purpose at Skulski Consulting is to help you do what you do best even better by more fully welcoming and including people with disabilities in all facets of your programs, services, and activities.

I look forward to the opportunity to talk more with your accessibility management team and the selection committee. Should you have questions about our approach to the scope of work and our professional expertise, please feel free to contact me at (317) 408-4424 (Eastern) or via email to jennifer@skulskiconsulting.com. Thank you so much for your consideration.

Sincerely,



Jennifer

Jennifer K. Skulski
Principal
Skulski Consulting LLC



SKULSKI CONSULTING

Skulski Consulting LLC serves federal, state, local and private entities focused on making their programs, services, and activities accessible to people with disabilities. Our specialization is ADA and Section 504 compliance in parks, recreation, and tourism. Principal Jennifer Skulski has dedicated her career as an accessibility specialist, instructor, researcher, and national thought leader on ADA compliance and the Title II "program access" standard for more than 30 years.

Jennifer started her career at the Rockford (Illinois) Park District as the ADA Coordinator shortly after the federal legislation was passed. There she completed one of the first model Title II Self-Evaluations and oversaw the district's ADA Transition Plan implementation. From there, she served 17 years at the National Center on Accessibility at Indiana University and two years as the associate director at the Great Lakes ADA Center. In 2014, Jennifer formed her own firm, Skulski Consulting LLC, to work more closely with public entities on ADA action-planning, policy development, training, and creating organizational change that encourages a person-centric approach to ADA/504 compliance. Skulski Consulting is a woman-owned small business enterprise, DBE/WBE certified (Indiana DOT), pre-qualified as a federal contractor through the GSA's System for Award Management (SAM), and a registered Limited Liability Corporation in Indiana.

“Successful inclusion of people with disabilities starts with a commitment from the top, quality customer service on the frontline and a thorough understanding of the standards, regulations and emerging best practices.”
-Jennifer Skulski, Principal

Our professional services include, but are not limited to:

- Policy & Procedure Review for ADA/504 Self Evaluations (and RE-evaluations).
- Accessibility Assessments of Program Spaces, Public Facilities, and Parks.
- Training – from a one-hour webinar to a multi-day training program.
- Community Engagement.
- Facilitated ADA Transition Planning.
- Project Conceptualization.
- Plan Reviews.

Our national expertise and diverse portfolio enable us to select exciting new projects with clients that have the energy and desire to take their ADA compliance programs to the next level. Principal Jennifer Skulski has spent more than 30 years developing relationships with thought leaders and trend setters in our field who have a thorough understanding of the ADA/504 nuisances and share the same philosophies toward full community integration of people with disabilities. These mutual relationships enable us to call each other at any time, discuss unique situations and gain valuable insights to better serve our clients. Because each project is very different, we utilize sub-contractors with specializations such as an accessibility specialists; landscape architects and engineers for assistance with design development and preliminary costs estimates; information/adaptive technology specialist for review of web sites and mobile apps; and GIS specialists for visual planning.



Over the last 10 years, we have had the most amazing opportunities to work with truly awesome clients! While their needs are diverse, they all seek guidance on the best practices for making their programs, services and activities more fully inclusive of people with disabilities. Their executive leadership and accessibility management teams have openly received recommendations from Skulski Consulting and done some incredibly “heavy lifting” to improve access in their communities for people with disabilities.

“As a professional member of the National Recreation and Park Association for over 30 years, I am proud to support our clients as they work toward CAPRA accreditation for the first time or seek to renew their agency credentials. Our collaborative ADA action planning demonstrates the public entity’s commitment to accessibility for people with disabilities and strategic approach to building a healthy, inclusive community.”
-Jennifer Skulski, Principal

By selecting Skulski Consulting LLC, your organization will gain the benefits of:

- ➔ Professional training and consultation by one of the leading national experts on the application of the ADA to municipal parks and recreation agencies. Within the last decade, Jennifer Skulski has assessed more than 1,500 municipal parks and recreation facilities, and more than 60 national parks.
- ➔ A principal consultant who serves as the project leader and is involved in every detail of the assessment process, data analysis and proposed outcomes.
- ➔ Practical direction on the most effective methods for transition planning with focus on “program access” and solutions that will benefit park visitors with disabilities.
- ➔ Expert technical assistance on the ADA standards, Title II regulations, best practices and emerging trends in the field. Over the course of her career, Jennifer Skulski has provided technical assistance and consultation to practitioners representing more than 10,000 different agencies.
- ➔ Facilitated guidance to help transform the organizational culture and develop shared values for inclusion of people with disabilities and universal design.

Our goal with each and every client is to help them do what they do best even BETTER! Together we are able to support the client’s effort in building healthy communities by identifying practical solutions that better welcome and include people with disabilities to fully participate and enjoy the benefits of your programs, services, and activities.

We are honored to collaborate with:

Minneapolis Parks and Recreation Board

Great Parks Hamilton Co. (OH)

Cleveland Metroparks

City of Fort Collins (CO)

Marin Headlands Center for the Arts (CA)

Martin County (FL) Parks and Recreation Department

Northbrook (IL) Park District

Audubon Nature Institute (LA)

Commerce City (CO) Parks, Recreation and Golf

City of Mobile (AL)

City of Minneapolis

Cleveland Museum of Art

Cleveland Public Library

City of Milwaukee

Field Museum (Chicago)

Iowa City Community School District

Hamilton East Public Libraries (IN)

Arlington Heights (IL) Park District

City of Fishers (IN)

Northeastern Regional Territory of Salvation Army Youth Camps

National Park Service War in the Pacific and American War Memorial National Parks

Northwestern Indiana Regional Planning Commission

City of West Lafayette (IN)

Town of Zionsville (IN)



(317)408-4424

Jennifer Skulski



PRINCIPAL / ADA CONSULTANT

CONSULTATION

City of Fort Collins (CO)
Urbana Park District (IL)
Great Parks Hamilton County (OH)
Cleveland Metroparks (OH)
Martin County (FL)
Minneapolis Parks Board (MN)
City of Mobile (AL)
Audubon Institute (LA)
Field Museum (IL)
Anne Arundel County (MD)
Montrose Recreation District (CO)

EXPERIENCE

National Center on Accessibility
Indiana University-Bloomington
Director of Marketing and Special
Projects (2000 to 2014)
Director of Education (1995-1998)

Great Lakes ADA Center
University of Illinois at Chicago
Associate Director (1998-2000)

Rockford (Illinois) Park District
Accessibility Coordinator (1992-1995)

EDUCATION

M.S. Recreation and Park
Administration, Indiana University

B.A. Journalism, Indiana University

SUMMARY

Jennifer Skulski is a nationally recognized expert on ADA/504 compliance with more than 30 years experience in parks, recreation, tourism, and municipal government; conducting accessibility assessments of more than 1,500 recreation facilities and 60 national parks; training thousands of professionals on inclusion of people with disabilities; and publishing research on best practices for accessibility management. Jennifer founded Skulski Consulting in 2014 to work more closely with public entities on ADA action-planning.

PROFESSIONAL ACCOMPLISHMENTS

- Established the **ADA Audio Conference** program for the Great Lakes ADA Center, a monthly distance learning program now celebrating its 23rd season of programming by the ADA National Network.
- Professional instructor on ADA and among highest-rated presenters at the National ADA Symposium.
- Principal investigator for Access Board-funded **Longitudinal Study of Playground Surfaces** to Evaluate Accessibility.
- Publisher of **Accessibility Management News** and author of numerous articles on application of the ADA.
- Piloted **accessibility assessment process** for National Park Service.
- **Subject matter contributor** to the U.S. Access Board, ADA National Network, and Regulatory Negotiation Committees on Accessibility Standards for Playgrounds and Outdoor Developed Areas.
- Contributing author to new undergraduate textbook **Inclusive Leisure: A Strengths-Based Approach** published by Human Kinetics.
- **DBE/WBE** (Indiana DOT certified), SAM federally-approved small business contractor.

CERTIFICATION & ACTIVITIES

- Certified ADA Coordinator (ACTCP) & Instructor at National ADA Symposium.
- ASTM F08.63 Subcommittee on Playground Surfaces.
- Certified Playground Safety Inspector (CPSI).
- Accessibility Inspector/Plans Examiner Certification by the International Code Council (in progress).
- Certified Accessibility Professional - Built Environment (in progress).



jennifer@skulskiconsulting.com



linkedin.com/in/jenniferskulski



NORTHBROOK PARK DISTRICT (ILLINOIS)

In 2017, the Northbrook Park District initiated Phase III of its ADA transition planning process, calling for an accessibility assessment of parks and facilities either not included in the first phases or those that have undergone substantial changes since the first phases dating back to 2009. Skulski Consulting was selected to complete the accessibility assessment over the original contractor. The ADA Coordinator and Director of Planning cited the thorough presentation of findings, recommendations, and reporting database as the primary reasons for selecting Skulski Consulting over other competitors. The ADA Coordinator is now using the new database to more effectively manage new accessibility projects while also having the ability to report on successfully completed improvements.

Reference: Kris Scharp, ADA/Risk Manager, (847) 897-6114, kscharp@nbparks.org

MINNEAPOLIS PARKS AND RECREATION BOARD

In 2015, Jennifer Skulski served as the Project Lead/Subcontractor for an ADA policy review and accessibility assessment of more than 200 parks, recreation centers and facilities in the Minneapolis system. In 2016, Jennifer drafted the ADA Action Plan for the Park Board and continues to provide technical support to the accessibility management team. And in 2017, Jennifer conducted training sessions for more than 200 park board staff on the ADA Title II administrative requirements, program access, the 2010 accessibility standards, employment, planning, and customer service. MPRB retains Skulski Consulting on contract to provide technical support to the MPRB accessibility management team such as plan reviews, policy development, training, in-services, and responses to potential complaints.

Reference: Elise Niedermeier, former Community Outreach and Access Coordinator, (651) 440-4276, nied0087@umn.edu



**Minneapolis
Park & Recreation Board**



**IOWA CITY
COMMUNITY
SCHOOL DISTRICT**
Child-Centered : Future-Focused

IOWA CITY COMMUNITY SCHOOL DISTRICT

When the school district received notification from the U.S. Department of Justice that there was an ADA complaint regarding their new playgrounds, they quickly added Skulski Consulting to the team. Jennifer established a procedure for inspecting the accessible route in district playgrounds and conducting field testing for accessibility and impact attenuation. In addition, Jennifer provided training for the facilities staff and developed the purchasing specifications to use in future bids. Jennifer's expertise on the project assisted the district in negotiating a limited settlement agreement with DOJ.

Reference: Ben Grimm CPSI, COPI, Grounds Manager, (319) 688-1271, grimm.ben@iowacityschools.org

COMMERCE CITY PARKS, RECREATION & GOLF

A comprehensive accessibility assessment was conducted for Commerce City (Colorado) Parks, Recreation and Golf in 2017. Findings and recommendations were presented in the form of work orders for City planners with attached geodata. The data and recommendations from Skulski Consulting are being utilized today as part of the City's capital projects program.

Reference: Tony Jaramillo, Parks Capital Projects Manager, (303) 289-8166, tjaramillo@c3gov.com





GREAT PARKS OF HAMILTON COUNTY (OHIO)

In 2016, Skulski Consulting conducted the physical and programmatic accessibility assessment of 21 parks and supporting facilities for the Hamilton County Park District. Unique park and recreation facilities assessed for this project include picnic areas, campgrounds, trails, shared used paths, playgrounds, fishing areas, boating facilities, golf courses, sports fields, dog parks, interpretive spaces and nature centers, children's discovery garden and horseback riding center. Recommendations for corrective actions have been categorized as priorities to enable the Park District to budget and plan for accessibility improvements over the next five years. Following completion of the accessibility assessment of parks and supporting facilities, Jennifer conducted a comprehensive review of policies, practices and procedures as required by the ADA Title II self-evaluation and interviewed key staff to draft an ADA Action Plan for the Park District. In the spring of 2017, ADA training was presented for park district personnel. Jennifer continues to provide Great Parks with technical assistance as planning and policy questions arise.

Reference: Tim Zelek, PLA, Land Planner, (513) 245-7458, tzelek@greatparks.org

MONTROSE RECREATION DISTRICT

In 2022, a comprehensive accessibility assessment and self-evaluation was conducted for the Montrose Recreation District. Upon the presentation of findings, Skulski Consulting facilitated community engagement sessions with disability advocates to drive prioritization of accessibility improvements and staff participated in 2 ½ days of ADA training. The newly formed accessibility management team is excited to use the assessment data in master planning and, eventually, CAPRA accreditation.

Reference: Jeremy Master, Recreation Manager/ADA Coordinator, (970) 497-8568, jeremy@montroserec.com



CITY OF MOBILE (ALABAMA) PARKS & RECREATION

In 2018, Skulski Consulting completed a comprehensive ADA evaluation for the City of Mobile (Alabama) Parks and Recreation Department. The extensive accessibility assessment included 92 city parks and more than 80 municipal buildings used for recreation. In addition, a comprehensive review of policies, practices and procedures for ADA compliance was conducted. Currently, Skulski Consulting is supporting the ADA Coordinator and the new Director of Parks and Recreation in the next phase of implementation including ADA training, policy development and facilitated planning sessions with key personnel.

Reference: Don Rose, Chief Procurement Officer / ADA Coordinator, (251) 208-7436, Donald.Rose@cityofmobile.org



CLEVELAND METROPARKS (OHIO)

Skulski Consulting provided training and technical assistance to the Cleveland Metroparks planning team such that they have completed an accessibility assessment of their own reservations, parks and facilities and integrated the data into master plans for each site. More than 50 personnel from the park district received over 32 hours of training on the ADA regulations, standards and guidelines. Following the core training, the 9-member planning team received hands-on experience practicing accessibility assessments and spent much of 2016 collecting data. The innovative "do it yourself" approach with facilitated guidance and coaching from Skulski Consulting, has enabled the park district to make more informed planning decisions where the need for accessibility improvements can influence capital planning. ...and it's always a huge complement to get asked back. In 2022, Skulski Consulting provided an 8-hour training on the ADA regulations for new staff followed by a day of refresher sessions and hot new topics for veteran staff.

Reference: Sean McDermott, P.E., Chief Planning and Design Officer, (216) 635-3258, sem1@clevelandmetroparks.com



Proposed Approach to ADA Evaluation for the Champaign Park District

Effective accessibility management and ADA/504 compliance starts with planning. Our team utilizes an accessibility management model which includes data collection through an accessibility assessment of facilities, review of policies, interviews with key staff and expert analysis to assist organizations on the development of an ADA Action Plan.



Accessibility Assessment

- Assess existing facilities for compliance with accessibility standards.
- Identify structural & communication barriers to programs, services and activities.
- Outline solutions to remove barriers and improve access for guests with disabilities.

Self Evaluation

- Review policies, practices and procedures.
- Interview key staff & units.
- Recommendations for policy & procedural modifications.

Transition Plan

- Dynamic working document with a schedule for barrier removal.
- Community engagement with people with disabilities, advocates and families.
- Quarterly/semi-annual review of priorities.

Action Planning

- Training
- Convene accessibility management team.
- Assign tasks & timelines for key units.
- Team meets monthly/quarterly to review implementation progress, address new issues and make policy recommendations to executive team.

SKULSKI CONSULTING METHODOLOGY

ACCESSIBILITY ASSESSMENT

A thorough accessibility assessment will be conducted of the public use programs and supporting facilities, including those spaces and facilities inventoried in the appendix. The assessment team will identify programmatic, communications, and physical barriers to participation for people with disabilities. Our approach to ADA compliance is centered on “program access” and the means necessary for people with disabilities to participate and enjoy the benefits of your programs, services, and activities. Through the assessment process, our team will evaluate for compliance with the 2010 ADA Standards; the ABA accessibility standards relevant for outdoor developed areas; the proposed accessibility standards for shared use paths; and the provisions from state accessibility codes that are more stringent. Elements for assessment will include features such as parking, circulation routes, public entrances, information counters, restrooms, exhibits, classroom and meeting space, playgrounds, trailheads, picnic areas, scenic viewing areas and other amenities available for public use. Employee common areas such as conference rooms, kitchens, and locker rooms will be assessed. Employee work stations, offices, and maintenance shop work areas will not be assessed.

An estimated 21-27 days on site has been calculated to complete the accessibility assessment. Generally, for every one hour of on-site assessment time, an additional 2-4 hours is required for data analysis and reporting. Upon conclusion of the accessibility assessment, the following deliverables will be presented:




- An executive report outlining the major findings, reoccurring accessibility issues and recommendations for improving access for visitors with disabilities.
- A Microsoft Access database containing deficiencies/barriers to participation for visitors with disabilities at each park and recreation facility, recommendations for corrective actions, standard citations, and digital images.
- Database output in the form of accessibility conditions reports for each park and facility.

The purpose for providing two different types of deliverables at different levels of detail is to support the needs of different organizational decision makers. The executive report is published to paint a broad picture of the current status of access for people with disabilities. The database is designed to give the accessibility management team, the accessibility coordinator, and planners a detailed tool to begin transition planning, prioritize annual improvements, and track completed projects.

The assessment will result in recommendations that, “when viewed in its entirety,” provide visitors with disabilities the opportunity to participate and benefit from the programs, services, activities, and overarching experiences offered through your facilities. The recommendations and deliverable report will be formatted with corrective actions that can either be bundled with the capital improvement plans or as work orders for routine maintenance.



SAMPLE ACCESSIBILITY ASSESSMENT CONDITIONS REPORT

	Location	Solution / Description and Recommendation	Priority	Cost Estimate
	<p><u>Treehouse Play Area</u></p>	<p>Correct changes in level/openings for accessible route</p>	<p>Priority 2 - Serious</p>	<p>\$8,000</p>
		<p>The ground level of the Treehouse Play Area is surfaced with shredded rubber. The surface area is neither firm nor stable for people with mobility impairments.</p> <p>Resurface the play area with a natural play surface such as engineered wood fiber. Ensure IPEMA and/or manufacturer's installation procedures are followed with watering and compaction to condition the surface material to be firm, stable, and level.</p> <p>Reference: ADA 302.3, 303, 403.4 Photo: GG-118 Record #: 96</p>		
	<p><u>Boardwalk Stairs</u></p>	<p>Install handrails at stairs</p>	<p>Priority 2 - Serious</p>	<p>\$4,500</p>
		<p>The boardwalk stairs on the garden loop path lack handrails.</p> <p>Handrails shall be continuous within the full length of each stair flight or ramp run. Top of gripping surfaces of handrails shall be 34 inches to 38 inches maximum vertically above walking surfaces or stair nosings. At the top of a stair flight, handrails shall extend horizontally above the landing for 12 inches. At the bottom, handrails shall extend at the slope of the stair flight for a horizontal distance at least equal to one tread depth beyond the last riser nosing.</p> <p>Reference: ADA 504, 505 Photo: GG-148 Record #: 102</p>		
	<p><u>Butterfly Garden Area</u></p>	<p>Correct changes in level/openings for accessible route</p>	<p>Priority 3 - Moderate</p>	<p>\$800</p>
		<p>There is up to a 1/2 inch change in level from the transition of the concrete path at the Caterpillar walk-thru sculpture to the limestone path in the butterfly garden.</p> <p>Bevel the transitions at the concrete pad. Replenish limestone surface material and use surface stabilizer if necessary to maintain smooth transitions between surfaces along the path.</p> <p>Reference: ADA 302.3, 303, 403.4 Photo: GG-137 Record #: 99</p>		

SELF EVALUATION (OPTIONAL)

Review of policies, practices and procedures for ADA compliance

A review of policies, practices, and procedures will be conducted to determine if standard operating procedures and policies are compliant with the ADA regulations, inclusive and welcoming of visitors with disabilities. Documents such as ordinances, regulations, and policy manuals, ordinances, sample contracts, permit applications, employee manuals and program registration forms will be reviewed in advance. Public facing information will also be evaluated including the primary brochure(s) and program guides, secondary publications, and the agency web site(s).

This top-level review will analyze the guest experience, from planning a visit through information gathered from the web site and interacting with social media, to registering for programs and participating in a self-guided tour, weekend festival, or specialized workshop. Interviews will be conducted with key staff to further evaluate operations that may have an impact on the successful implementation of an accessibility management plan. Interviews can be conducted both on site and through Zoom or video conferencing. Generally, interviews are conducted with representatives from programs, operations, customer service, purchasing, marketing, IT, finance, planning and others. We believe it is critical to get input from all responsibility units since ADA compliance, much like safety, is everyone's responsibility. A presentation of findings and recommendations for modification of policies, practices and procedures will be delivered in a final summary report or what we refer to as an ADA Action Plan.

Within the last five years, Skulski Consulting has drafted ADA Action Plans that are now being implemented by the City of Minneapolis, the Minneapolis Park and Recreation Board, Great Parks of Hamilton County (Ohio), the City of Fishers (Indiana) Parks and Recreation Department, the Field Museum, the Urbana (Illinois) Park District, the Cleveland Museum of Art, the Audubon Nature Institute, the City of Brooklyn Park (Minnesota), and the Montrose (Colorado) Recreation District. With training and facilitation from Skulski Consulting LLC, the organizations have convened accessibility management teams, assigned tasks and timelines, budgeted, and begun initiating policy modifications.



ADA TRAINING (OPTIONAL)

For ADA compliance to be effective, the agency leadership team must have a thorough understanding of the Title II administrative requirements. Jennifer Skulski has been a professional trainer on ADA compliance for more than 30 years and is consistently one of the highest rated presenters at the National ADA Symposium. Jennifer has produced numerous satellite broadcasts and internet streaming programs for the National Park Service. As an instructional designer, she has also developed online learning modules with student assessments for Indiana University, the National Park Service, and the National Center on Physical Activity and Disability. With the talent to serve both as a subject-matter expert and instructional designer, Skulski Consulting can tailor curriculum and delivery systems for any organization. Utilizing the expertise of a vast national network of colleagues with spectacular knowledge on complex ADA issues, Jennifer is able to bring audiences the most current information on litigation, rulemaking, best practices and emerging trends.

For this project, training is recommended for directors, managers, and program coordinators on the key principles of the ADA and methods for successfully implementing an accessibility management program. Session topics can include an introduction to Title II and the Program Access Standard, the 2010 ADA Standards for Accessible Design, the Principles of Universal Design, Effective Communication, Planning Special Events, Access to Recreation Facilities, and Best Practices for ADA Compliance. Additional sessions can be offered to cross-train agency personnel based upon departmental and individual responsibilities. Sessions can also be repeated to provide flexibility for scheduling. Through this option, a 2-day on-site training is recommended for staff along with field exercise with the accessibility management team. The field exercise will focus on identifying barriers and discussing options for corrective actions. This session will assist members of the accessibility management team in developing foundational knowledge of the accessibility standards for future projects.



COMMUNITY ENGAGEMENT (OPTIONAL)

Title II requires a public entity provide an opportunity to interested persons, including individuals with disabilities or organizations representing individuals with disabilities, to participate in the self-evaluation process by submitting comments. We recommend an array of engagement opportunities to gather input from the disability community. The exact combination of use is entirely dependent on the relationship the public entity has (or has not yet established) with various disability organizations in the community. Through this process, we will work with the accessibility management team and personnel responsible for community engagement to determine the most effective approach for gathering input from individuals with disabilities, family members and disability organizations. Community engagement activities can include:

- Public listening sessions
- Perceptions survey
- Focus groups
- Roundtable discussion
- Open public comment
- Disability advisory committee

Initial community engagement will include 2-3 community engagement sessions and interviews with leaders of disability-advocacy organizations in the surrounding service area. Descriptions of commonly identified needs, wants and opportunities will be presented to the accessibility management team.



PLAN REVIEW & TECHNICAL SUPPORT (ONGOING)

It is important for the accessibility management team to have an expert team to draw on when complex issues arise. The expert resources can provide consistency for technical assistance based on familiarity with the agency and data analysis from both the assessment of facilities and policy review. Jennifer Skulski can provide support to the accessibility management team as it works to implement the ADA Transition Plan. Skulski Consulting also utilizes a select network of leading national experts to bring clients the foremost knowledge for inclusion of patrons with disabilities.

Skulski Consulting LLC will link the accessibility management team to the most current information, issues, and best practices for ADA compliance. Over the years, we have found that staff crave continuing education on ADA/504 compliance, the accessibility standards, considerations for program access and customer service, universal design, and best practices. We have also found that one of the best ways executive leadership can support the ADA Coordinator and accessibility management team as they work to implement an ADA Action Plan is to give them direct access to a coach that understands the complexities of the organization coupled with their distinct deficiencies, and who can guide them with technical support to achieve compliance. Our team prides itself in sticking with the client for “the long haul.” We will be readily available to provide technical assistance as new inquiries and challenges arise through the implementation of the Transition Plan and ADA Action Plan.

We're also happy to transition project design development and construction management that could be led by any of the outstanding design firms we work with nationally, including but not limited to, Rundell Ernstberger Associates, David Rubin's Land Collective, and Hennebery Eddy.





Disability Inclusion - ADA Compliance



Champaign Park District ADA Consultation

ADA Accessibility Assessment Consulting	\$92,000 task not to exceed
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Estimated 21-30 days on site to complete the accessibility assessments of 73 parks and recreation facilities along with 16 shared use path trailheads, data analysis and reporting, executive summary report, detail conditions assessment report, and database. Travel from Indianapolis (lodging, mileage, meals, parking, etc.).

Accessibility Assessment, Executive Summary, Presentation of Findings

Comprehensive Review of Programs, Policies, Practices & Procedures (optional)	\$20,000 task not to exceed
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Review of existing policies and interviews with key staff. (1-2 days on site and/or meetings via Zoom). Travel from Indianapolis (lodging, mileage, meals, parking, etc.).

Summary Report and ADA Action Plan, Presentation of Key Findings.

Community Engagement (optional)	\$6,500 task not to exceed
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2-3 Community Engagement Sessions/Focus Groups. Meetings & Conference Calls w/Accessibility Management Team. One additional site visit: 2-days with advance travel day. Travel from Indianapolis (lodging, car rental or mileage, fuel, etc.). Optional online survey and interviews with leadership of local disability-advocacy organizations.

ADA Training** (optional)	
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<i>On-site training plus travel from Indianapolis (air fare, lodging, meals, car rental, parking, mileage, fuel, etc.)</i>	\$1,500/day plus travel
<i>Optional 90-minute training sessions via Zoom**</i>	\$500/session per instructor

Ongoing Technical Support (optional)	
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Meetings & conference calls with Accessibility Management Team	\$ 150/hour \$1,500/day
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**The client will be invoiced for actual travel costs including but not limited to higher costs or cancellation fees. These are often attributed to delays in contracting administration, scheduling conflicts, or cancellations for other reasons by the client. All efforts will be made by the contractor to secure the most cost-effective travel arrangements available.*

***The client will be responsible for the securement of the training location, logistics, classroom style set up, equipment including an LCD projector and wireless microphone; the provision of sign language interpreter(s), real-time captioning, assistive listening system and other accessibility needs that may be requested by participants.*

Champaign Park District Accessibility Assessment
Proposed Sites

Facility / Park	Address	Type	Acre:	Amenities
Ashland Park Subdivision Trail		Trailhead		Shared use path trailhead
Bannon Mini Park	1802 W Kirby Avenue	Pocket Park	.1	Open space
Beardsley Park	1006 N Walnut Street	Neighborho	2.4	Playground Born Learning Trail Basketball Court Grills Picnic Tables Drinking Fountain
Bian Park	3401 W Kirby Avenue	Park	4.3	Picnic Table Soccer Goal
Boulevard Trail		Trailhead		Shared use path trailhead
Bresnan Meeting Center	706 Kenwood Road	Facility		Public meeting space Rentals Staff offices
Bridgewater Park	1115 N Market Street			
Bristol Park	1300 N Market Street		1.3	Playground Pavilion Fitness Station Paved Paths
Carle at the Fields Trail		Trailhead		Shared use path trailhead
Centennial Park	2200 W Kirby Avenue		69	Lindsay Tennis Center - 8 outdoor tennis courts Pickleball Complex 8 Pickleball Courts Playground Lindsay New American Gardens Picnic shelters
Champaign Bark District	5001 W Windsor Avenue		7	Dog park
Clark Park	900 S McKinley Avenue		4	2 Pickleball Courts Basketball Court Gaga Ball Court Grills Playground Volleyball Court Everette Memorial Rock Garden
Commissioners Park	902 Glen Abbey Drive		20	Half-Basketball Court Paved walking paths New Playground Soccer Field Small shelter
CUSR Center	2212 Sangamon Drive	Facility		CUSR offices Program space
Davidson Park	1108 W Church Street		1.3	Picnic Table Playground
Detention Recreation Area	409 W Eureka Street			

Champaign Park District Accessibility Assessment
Proposed Sites

Dodds Park	1501 N Mattis Avenue	104	<p>4-Plex tournament quality lighted softball complex with indoor concessions and restroom facilities.</p> <p>3-Plex tournament quality lighted softball fields.</p> <p>11 tournament quality outdoor soccer fields of various sizes for preschool through adult play.</p> <p>Concessions</p> <p>Eddie Albert Community Gardens</p> <p>18 hole disc golf course</p> <p>Tribute to Olympic and Paralympic Athletes</p> <p>“Prairie Grid” sculpture</p> <p>Greenbelt Bikeway Trailhead</p> <p>Disc Golf Course</p> <p>Park Operations Shed</p>
Dodds Tennis Center	2802 Farber Drive	Facility	<p>6 indoor tennis courts</p> <p>Locker rooms</p> <p>Pro shop</p>
Douglass Annex	804 N Fifth Street	Facility	<p>Multipurpose facility adjacent to the Douglass Community Center</p> <p>Senior programming and rental space</p> <p>Large activity room</p> <p>Computer lab</p> <p>Kitchen</p> <p>Combined lounge and craft room</p>
Douglass Branch Library	504 E Grove Street	Facility	<p>Intergovernmental agreement between the CPD and the Champaign Public Library.</p> <p>Program space</p> <p>Gaming & work stations</p> <p>Meeting rooms / classrooms</p> <p>Rental space</p>
Douglass Community Center	512 E Grove Street	Facility	<p>Gym</p> <p>Classroom</p> <p>Rental space</p>

Champaign Park District Accessibility Assessment
Proposed Sites

Douglass Park	501 E Eureka Street		15	Splash pad Playground with poured in place safety surface Fitness Trail (.74 mi) with outdoor exercise equipment (Ab Crunch/Leg Lift, Assisted Row/Push-Up, Balance Steps, Cardio Stepper, Chest/Back Press, Mobility Station, Plyometrics, Pull-Up/Dip, Squat Press, Stretching Station, Tai Chi Wheels) Pavilion (available for rent) 2 Baseball fields 2 Basketball courts Horseshoe Pit Grill
Eisner Park	1301 W Church Street		5	Playground Tennis courts
Firefighter's Park	305 S Randolph Street	Pocket Park	.5	Benches
First Street Trail		Trailhead		Shared use path trailhead
Garden Hills Park	1701 Bloomington Road		4.5	Playground Ball field Basketball court Open picnic space
Glenn Park	400 N Mattis Avenue		2.4	1/2 Basketball Court Picnic Tables Playground Paved loop around park
Greenbelt Bikeway		Trailhead		Shared use path trailhead
Greenbelt Connector Trail		Trailhead		Shared use path trailhead
Hallbeck Park	2748 S Duncan Road		6	Picnic shelter
Harris Park	700 S Elm Street		.5	Open picnic area
Hays Recreation Center	1311 W Church Street	Facility		2 activity rooms Senior program space Kitchen Rental space
Hazel Park	1209 N Neil Street		5	Playground Basketball court Ball field Open picnic area
Helms Park	475 S Second Street	Pocket Park	.1	Stone arch bridge easement

Champaign Park District Accessibility Assessment
Proposed Sites

Henry Michael Park	3802 Freedom Blvd		2.3	Internal Path: .2 miles New Playground Half Basketball Court
Heritage Park	2101 W Bradley Avenue		42	
Hessel Park	1400 Grandview Drive		22	Story trail Splash pad 6 x pickleball courts
Hosier Park	1 Stadium Drive	Pocket Park	.1	
Human Kinetics Park	1501 N Market Street		9	Playground Splash Pad (10a-7p thru Labor Day) Born Learning Trail Basketball Court Futsal Court: Fence Enclosed Pavilion Walking Path Baseball/Soccer Field Combo Martens Center
Johnston Parks	701 Goldenview Drive		15	Playground
Kaufman Lake Park	2702 W Springfield Avenue		30	Boathouse w/rental space Canoe & kayak use Fishing Fire ring use Hayrack rides Trolley
Leonhard Recreation Center	2307 W Sangamon Drive	Facility		Open gym Indoor track Indoor playground Pickleball Weight room Fitness space Rental space
Martens Center	1515 N Market	Facility		Gymnasium Three-lane Indoor Track (12 laps = 1 mile) Wellness Center Interactive Games Joe DeLuca Innovation Center Games Room Group Fitness Rooms Multi-Media, Art, Multi-Purpose, and Library/Resource Rooms Instructional Kitchen Changing Rooms Human Kinetics Park
Martin Luther King Trail		Trailhead		Shared use path trailhead
Mattis Park	601 Devonshire Drive		22	Decker Piano Garden
Mayfair Park	1507 Maywood Drive		2	Playground Open picnic area
McCollum Park	1060 S Neil Street	Pocket Park	1.3	
Meadows Square Park	2502 Meadows Square Lane		1	

Champaign Park District Accessibility Assessment
Proposed Sites

Millage Park	2802 Cherry Creek Road		2	Playground Picnic shelter
Mini V Park (SW corner Church a	901 W Church Street	Pocket Park	.01	
Moore Park	578 W Windsor Road		3	Open picnic area
Morrissey Park	1209 Harrington Drive		19	4 x tennis courts Playgrounds Picnic shelter
Mullikin Park	2110 Mullikin Drive		3.3	Playground Picnic shelter 1/2 basketball court
Noel Park	1110A Sterling Drive		10	Playground Soccer field Open picnic area
North Champaign Trail		Trailhead		Shared use path trailhead
O'Malley's Alley Trail		Trailhead		Shared use path trailhead
Operations Facility	2311 W John Street	Facility		
Pipeline Trail		Trailhead		Shared use path trailhead
Porter Family Park	2310 S Rising Road		38	Restored nature prairie Playground Picnic shelter
Powell Park	3212 Clayton Road		8	Playground Picnic shelter Basketball court
Prairie Farm	2202 W Kirby Avenue	Special Use		Petting area Rental space Picnic area Playground
Robeson Meadows Trail		Trailhead		Shared use path trailhead
Robeson Meadows West Detenti	3401 W Windsor Road		19	
Robeson Meadows West Park	2865 S Duncan Road		2	Playground Open picnic area
Robeson Meadows West Trail		Trailhead		Shared use path trailhead
Robeson Park	1984 S Duncan Road		24	Soccer field Playground
Roby Trail		Trailhead		Shared use path trailhead
Scott Park	207 E Springfield Avenue		4	Playground Restored nature prairie Basketball court Picnic shelter
Sholem Aquatic Center	2205 Sangamon Drive	Facility		Outdoor aquatic center Zero depth pool Play-and-spray features 8-lane 25-yard lap pool Kiddie pool with slide Tube slide Lazy river Enclosed body slides Concession Picnic area Rental space
Simon Trail		Trailhead		Shared use path trailhead
Skelton Park	101 E Washington Stree	Pocket Park	1.4	

Champaign Park District Accessibility Assessment
Proposed Sites

Spalding Park	900 Harris Avenue		16.8	Spalding Skatepark (803 N Elm St.) 18,000 square feet of concrete with 3 bowls, a snake run, and an exciting street course. Lighted basketball court Grills Parking Playground Lighted Tennis Courts
Spalding Recreation Center	910 N Harris Avenue	Facility		
Springer Cultural Center	301 N Randolph Street	Facility		National Register of Historic Spaces, 2-story Classrooms & Meeting space Group fitness Exhibits Performances Rental space Kitchen
Stampofski Park	16 E University Avenue	Pocket Park	.04	
Sunset Ridge Park	4102 Boulder Ridge Drive		19.4	Pickleball court Playground Picnic shelter Basketball court Soccer field Restored nature prairie
The Virginia Theatre	203 W Park Avenue	Facility		Historic performing arts center and movie palace 1,463 seats
Thompson Park	1200 W Bradley Avenue	Pocket Park	.3	
Toalson Park	502 Bardeen Lane		7.7	Playground Picnic shelter Sand volleyball Basketball court
Trail at Abbey Fields		Trailhead		Shared use path trailhead
Trevett Finch Park	903 W University Avenue	Pocket Park	.6	
Turnberry Ridge Park	910 Cobblefield Road			
Turnberry Ridge Trail		Trailhead		Shared use path trailhead
Washington Park	245 Chalmers Street		3.8	Basketball courts
Wesley Park	915 N Third Street		2.8	Playground Basketball court Open picnic area
West Side Park	400 W University Avenue		14	Gazebo or picnic shelter Playground Fountain
Willis Park	853 N Willis Avenue	Pocket Park	.7	
Wisegarver Park	1702 Lakeside Drive		2.8	Ball field
Zahnd Park	2502 S Staley Road		20	Playground 2 x ball fields Picnic shelter Football field Restroom building



REPORT TO EXECUTIVE DIRECTOR

FROM: Sarah Sandquist, Executive Director

DATE: July 23, 2024

SUBJECT: Access Control Capital Improvements

Background

In 2019, the Champaign Park District (Park District) had its first access control system installed at the Leonhard Recreation Center. This new system offered many new benefits such as:

- Ease of access for employees
- Elimination of traditional keys
- Ability to monitor entries and exits
- Simple to add or remove access in a moment's notice

As time and budget allowed, the Park District has continued to add access control to other facilities. These facilities include Bresnan Meeting Center, Champaign Urbana Special Recreation Center (CUSR), Dodds Tennis Center, Martens Center, Douglass Community Center, Douglass Annex, Springer Cultural Center, Bark Park, Hessel Park, Dodds Softball and Soccer Complex, and Zahnd Park.

In 2024, the Risk and IT Departments identified two (2) more facilities that would benefit from this upgrade and additional doors to be added at the Bresnan Meeting Center. The two (2) facilities include the Hays Center and the Operations Building. Staff requested funds to be added to the FY24-25 Capital Budget for these purchases.

After these projects, the Sholem Aquatics Center and Virginia Theatre are the final two major facilities staff seek to upgrade to controlled access.

Budget Impact

The FY 2024/25 Adopted Budget includes \$125,000 of funding in the Liability Insurance Fund (Fund 04 – Project 250009) for the planned upgrade of risk/safety projects, equipment, and improvements across the Park District. As of July 31, 2024, there is available funding of \$103,903.33 for this project. The below table provide a breakdown of costs per location for this project:

Location	Quote
Hays	\$15,700.00
Operations	\$50,713.25
Bresnan	\$11,583.00
Total	\$77,996.25

Recommended Action

Staff recommends the approval of an agreement with Heart Technologies for access control upgrades to Hays Center, the Operations Building, and Bresnan Meeting Center at a total amount of \$77,996.25.

Prepared by:

Joe Kearfott
Assistant Director of Facilities and Technology

Buddy Wilson
Risk Manager

Reviewed by:

Jimmy Gleason
Director of Facilities and Technology

Jarrold Scheunemann
Deputy Executive Director



We have prepared a quote for:

Champaign Park District

Door Access at Hays Center

Quote # JT004520HD Version 1

Prepared by:

Jason Thompson

Engineered by:

Derek Rodman

Products

Description	Qty
Wall mount enclosure with (1) S2 blade and 6 available expansion slots.	1
Access control application extension blade with support for 2 OSDP or Wiegand readers, 4 inputs and 4 outputs.	1
COMPOSITE CABLE	500
Heavy-duty Electric strike for Cylindrical locksets	1
Electromagnetic Lock, 12/24 Volt DC, 9" Length x 1-3/8" Depth x 2-1/2" Height, 22 to 14 AWG Wire, 500 Pound Holding Force	1
Door Electric Strike, Universal, 12/24 VDC, 0.45/0.25A, 2000 Lb Static Load, Satin Stainless Steel	2
HID MULLION READER	4
Exit Switch, Touchless	1
3/4" DOOR CONTACT W/ 9" LEADS WHITE	4
Request-To-Exit Detector; White	4
Altronix Proprietary Power Supply - Wall Mount - 115 V AC Input	1
Verified Category 6 U/UTP Cable, plenum, blue jacket, 4 pair count	100
Copper Jack, Cat 6	87
Patch Panel, Modular, Unshielded, Cat 5E/6/6A, 48-Port, 2U	1
18U Wall-Mount Rack Enclosure Cabinet, Double Hinge, Removable Side Panels, 36H x 24W x 26D	1



Door Access at Hays Center

Prepared by:

Heart Decatur
Jason Thompson
(309) 427-7217
jthompson@heart.net
860 E. Pershing Rd.
Decatur, IL 62526

Prepared for:

Champaign Park District
Joe Deluce
(217) 398-2550
joe.deluce@champaignparks.com
1311 West Church Street
Champaign, IL 61812

Quote Information:

Quote #: JT004520HD
Version: 1
Delivery Date: 06/24/2024
Expiration Date: 07/24/2024

Quote Summary

Description
Door Access at Hays Center

Total: \$15,700.00

Payment Schedule

Description	Payments	Interval	Amount
Purchase Price: 50/30/20			
50% Due on Signing	1	One-Time	\$7,850.00
30% on Receipt of Materials	1	One-Time	\$4,710.00
20% on Completion	1	One-Time	\$3,140.00

Payment Due at Signing

Description	Amount
Purchase Price: 50/30/20: 50% Due on Signing	
Total of 50% Due on Signing Payment	\$7,850.00

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Heart Decatur

Champaign Park District

Signature: _____
 Name: _____
 Title: _____
 Date: _____

Signature: _____
 Name: Joe Deluce
 Title: _____
 Date: _____

Statement of Work

Heart Technologies will provide and install a S2 access control solution for Champaign Park District Hayes Center. This solution will be installed on 4 doors, Front Entry door, West Exit door, IT Room door, and South Exit door. Heart will provide and install 1 S2 node with 2 ACM blades. Heart will also install a power supply to control the request to exits and the locks. Both these devices will be installed in the IT room. Heart will also install a 18U enclosure and re-terminate 43 cables on both ends. Heart will provide and install all components, labor, and testing of each door.

The components for each door are as follows:

FRONT ENTRY DOOR- 1 electromagnetic maglock, 1 door contact, 1 request to exit, 1 push to exit button, and 1 card reader

WEST EXIT DOOR- 1 surface mounted electric strike, 1 door contact, 1 request to exit, and 1 card reader

IT ROOM DOOR- 1 recessed electric strike, 1 door contact, 1 request to exit, and 1 card reader

SOUTH EXIT DOOR- 1 surface mounted electric strike, 1 door contact, 1 request to exit, and 1 card reader

All labor in proposal is to be done during normal business hours.

Any deviations must be accompanied by a customer signed change order.

Customer has reviewed and acknowledged statement of work. _____

Standard Terms and Conditions

1. This proposal is in accordance with our understanding of the requirements of the project and from verbal information which we received from the Customer, or its agent, and if written plans and specifications are furnished by Customer, and HEART Technologies, Inc., (from here on referred to as HEART Technologies, Inc.) interpretation of them. HEART Technologies, Inc. assumes no responsibility as to the accuracy of such plans and specifications. It is further understood and agreed that this proposal and contract does not include any labor or materials not specifically mentioned herein. Any additional work not covered herein shall be billed as time and material.
2. Terms and amount of payment shall be those specified herein. If not specified in the proposal, payment shall be 50% down at contract signing, 30% upon receipt of materials, and the remaining 20% due upon completion of this contract where the work is completed within the same month as the billing period. Where work continues beyond a period of 30 days, or is delayed for reasons beyond the control of HEART Technologies, Inc., monthly progress payments shall be paid in an amount equal to 90% of the first 50% of the job covered by this contract and 100% of the last 50% of the job covered by this contract. Payment shall be made to HEART Technologies, Inc. by the 10th of the month following the date of any billing. HEART Technologies, Inc. shall not be required to proceed with the installation of the work if the payments applying on same have not been made as specified in the contract. In the event suit is filed by HEART Technologies, Inc. to collect any Moneys due hereunder or to enforce any other provisions of the contract, the Customer agrees to pay all cost, and the attorney's fees incurred. Past Due balances shall be charged finance charges at a rate of 1.5% per month. Customer agrees to pay these charges, if for any reason payments are not received by due date.
3. Alterations or additional work ordered by Customer or his agent shall constitute an addition to this proposal, and shall be charged for on a time and material basis in accordance with the current prices shown in a locally recognized trade pricing standard, in effect at time of billing. If any additions to the contract are ordered, the amount to be paid for the same shall be determined by the Customer and HEART Technologies, Inc. at the time that they are ordered, and if they do not agree upon an amount to be paid, then the Customer shall pay a reasonable price therefor. If the change requested by the Customer shall reduce the amount of labor or material, or both, that HEART Technologies, Inc. shall furnish to the project, then the Customer and HEART Technologies, Inc. shall agree at the time that the change is requested on the amount of credit that shall be given by HEART Technologies, Inc. to the Customer, and if they do not agree upon an amount of credit then the reasonable value of the labor and material shall be credited to the Customer. HEART Technologies, Inc. shall receive written orders for all additional work or changes signed by an authorized person before proceeding with such additions or changes. However, if such written orders are not received this shall not affect the right of HEART Technologies, Inc. to receive payment as outlined above for said labor and materials so furnished. Payments for additions or changes shall be made under the same terms and conditions as are embodied in the original proposal and contract.
4. All prices quoted herein are firm upon acceptance of this proposal, and are subject to correction prior to acceptance. All written proposals are conditioned upon acceptance within time limit specified on the face of this proposal. Verbal quotations are subject to immediate acceptance and terminate the day they are made.
5. It is a condition of this proposal that all materials or devices which are supplied by HEART Technologies, Inc. for installation will be of a type that is approved for the purpose. It is further stipulated that the Customer will assume the same responsibility for any material or equipment not furnished by HEART Technologies, Inc..
6. This proposal including any plans, specifications, drawings or engineering data are furnished by HEART Technologies, Inc. to Customer in trust for determining the scope of the work to be performed and shall remain the property of HEART Technologies, Inc.. They shall be immediately returned to HEART Technologies, Inc. in the event it is not awarded the contract to perform such work. If such plans, specifications or other data are used for the purpose of obtaining other bids or in connection with the installation, the Customer shall pay HEART Technologies, Inc. for all expense in preparing such plans or other data on an engineering fee basis.
7. Unless otherwise provided herein, the amount of any present or future sales or other tax, Federal, State or City, which we now, or hereafter shall be required to pay, either on our own behalf or on behalf of the Customer, or otherwise, with respect to any labor or material covered by this proposal shall be added to the prices quoted herein and paid by the Customer in the same manner and with the same effect as if originally added hereto.
8. If the Customer shall enter into a sale or shall sell all or any part of the premises herein involved, the full amount remaining unpaid on this contract becomes due and payable within 48 hours after date of such sale or agreement of sale at the option of HEART Technologies, Inc.. Title to any of the material sold or installed hereunder by HEART Technologies, Inc. shall remain HEART Technologies, Inc. until all the terms hereof have been complied, with, and in the event such materials are affixed to realty, it is expressly understood and agreed that they shall remain personal property subject to removal by HEART Technologies, Inc. The owner, buyer and Customer hereby waive any and all claims for damage to said realty or buildings caused by the removal of said materials or any part thereof.
9. This proposal is contingent upon approval by the authority having jurisdiction. Should additions or modifications be recommended by the authority having jurisdiction, or should the scope of protection change, this proposal will be adjusted accordingly.
10. We represent that the products listed within this quotation are free from defects in material or workmanship. Any product or part, thereof, which proves to be defective in workmanship or material during a period equal to manufacturer's warranty but not to exceed twelve (12) months from the date of purchase (unless otherwise stated in the proposal) shall be replaced at no charge during normal working hours.
11. Any repairs or modifications of the system as installed by the owner, owner's representative or any third party will void the warranty as stated herein.
12. HEART Technologies, Inc. maintains the capability to service your system using our factory-trained technicians from our nearest service facility on a 24-hour emergency basis.
13. The price has been determined on the basis of straight time and normal work week. No overtime will be worked unless ordered by Customer or his representative. In the event overtime is worked, the overtime premium rates plus HEART Technologies, Inc. regular mark-up for overhead and profit will be paid as an extra.
14. Upon acceptance, it is understood and agreed that this contract cannot be canceled except by mutual consent, and then only after payment to HEART Technologies, Inc. for all labor, material and job costs plus his regular mark-up for overhead and profit.



Standard Terms and Conditions

Authorization to proceed with work or issuance of purchase orders by Customer to HEART Technologies, Inc. accepting any or all parts of this proposal shall be subject to the foregoing conditions.

It is the policy of HEART Technologies, Inc. to provide equal opportunity in employment for all qualified persons and to prohibit discrimination in employment on the basis of race, creed, color, sex, age, national origin, religion, disability or veteran status.



We have prepared a quote for:

Champaign Park District

Access Control at Operations Building

Quote # JT008192HD Version 1

Prepared by:

Jason Thompson

Engineered by:

Derek Rodman

Products

Description	Qty
NETWORK NODE IN WALL MOUNT ENCLOSURE WITH 1 S2 ACM BLADE (SUPPORTS UP TO 7 S2 APPLICATION BLADES)	1
LENEL S2 ACCESS CONTROL APPLICATION BLADE	7
MICRONODE PLUS 2 reader inputs	1
Power Supply Charger, Single Class 2 Output, 12/24VDC @ 6A, 115VAC	2
HID Single Gang Card Reader	4
HID MULLION READER	10
5100 ELECTRIC STRIKE	6
9400 ELECTRIC STRIKE	4
Electromagnetic Lock	1
COMPACT CABINET LOCK FOR WOOD CABINETS	2
RECESSED DOOR CONTACT	11
BOSCH REX WHITE	11
Exit Switch, Touchless	1
Power Transfer Door Loop, Surface Mount	1
COMPOSITE CABLE	5000
42" Heavy Duty Steel Gooseneck Pedestal	1
6x8 Steel Hood	1
Verified Category 6 U/UTP Cable, plenum, blue jacket, 4 pair count	4500
Copper Jack, Cat 6	62
Patch Panel, Modular, Unshielded, Cat 5E/6/6A, 48-Port, 2U	2
12U Wall-Mount Rack Enclosure Cabinet, Double Hinge, Removable Side Panels, 25H x 24W x 26D	1



Access Control at Operations Building

Prepared by:

Heart Decatur
Jason Thompson
(309) 427-7217
jthompson@heart.net
860 E. Pershing Rd.
Decatur, IL 62526

Prepared for:

Champaign Park District
Joe Kearfott
(217) 398-2550
Joe.kearfott@champaignparks.org
706 Kenwood Road
Champaign, IL 61821

Quote Information:

Quote #: JT008192HD
Version: 1
Delivery Date: 06/24/2024
Expiration Date: 07/24/2024

Quote Summary

Description
Access Control at Operations Building

Total: \$50,713.25

Payment Schedule

Description	Payments	Interval	Amount
Purchase Price: 50/30/20			
50% Due on Signing	1	One-Time	\$25,356.62
30% on Receipt of Materials	1	One-Time	\$15,213.98
20% on Completion	1	One-Time	\$10,142.65

Payment Due at Signing

Description	Amount
Purchase Price: 50/30/20: 50% Due on Signing	
Total of 50% Due on Signing Payment	\$25,356.62

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Heart Decatur

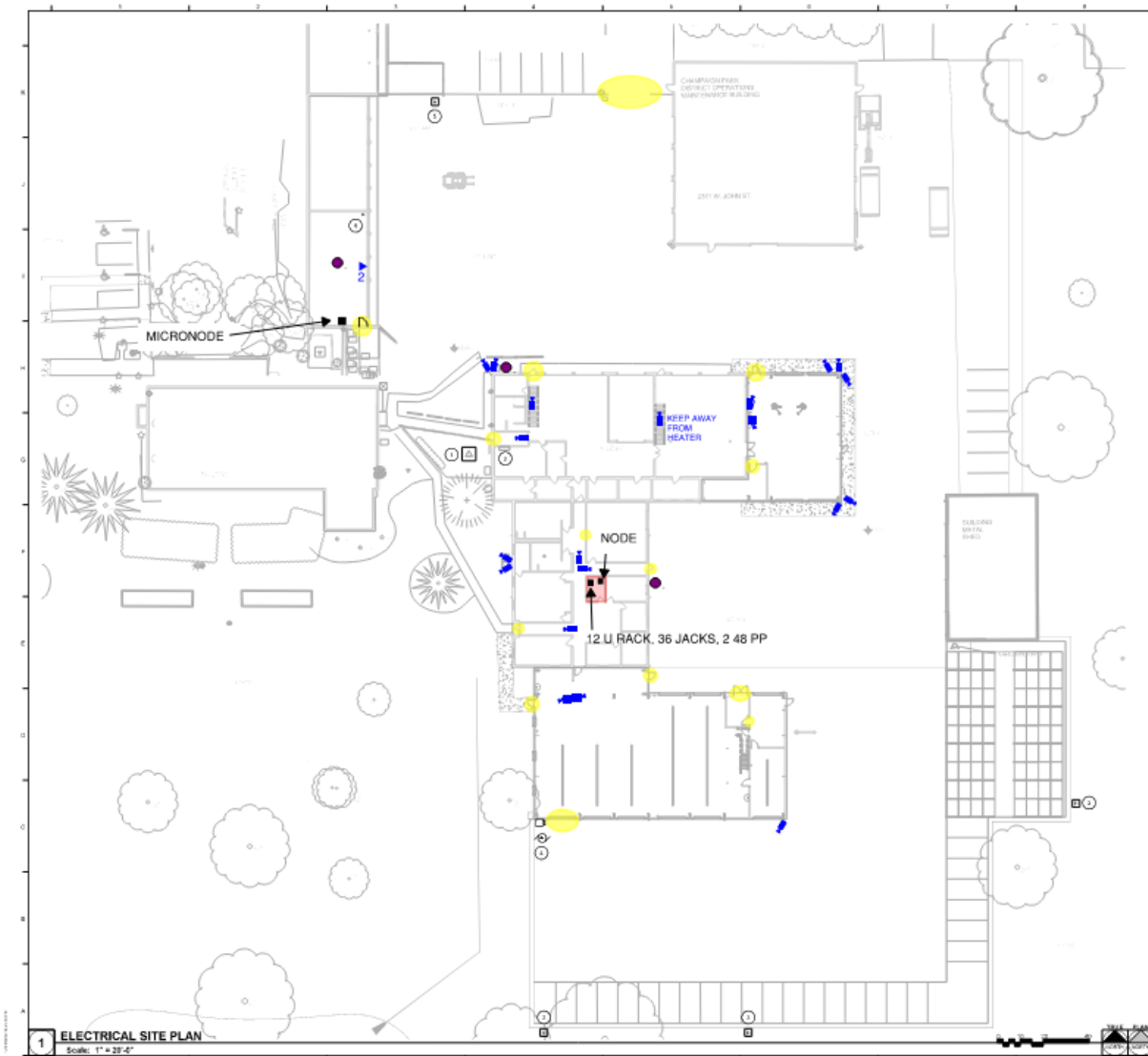
Champaign Park District

Signature: _____
 Name: _____
 Title: _____
 Date: _____

Signature: _____
 Name: Joe Kearfott
 Title: _____
 Date: _____

Statement of Work

Heart Technologies will provide and install an access control solution for Champaign Park District at the Operations Building in Champaign Illinois. This solutions will consist of 14 doors. Heart will install an S2 node and power supply in the Operations Building IT Room. Heart will also install a new 12U enclosure and re-terminate all existing cables. Heart will run CAT6 cables to cameras at APs throughout the facility. Heart will install a S2 micronode in the north shed. All locations are marked on the map below. All material, labor, and programming is included in this proposal.



Material Escalation Clause: If, during the performance of this contract, the price of materials increases significantly, through no fault of Heart Technologies, the price of quoted material shall be adjusted accordingly. Where the delivery of the quoted material or product is delayed by either manufacture or distribution supplier, through no fault of Heart Technologies, as a result of the shortage or unavailability of specific products or materials, Heart Technologies shall not be liable for any additional costs or damages associated with such delay(s).

Statement of Work

ALL MATERIAL PRICING INCLUDED IN THIS PROPOSAL IS ONLY VALID FOR 30 DAYS.

Customer has reviewed and acknowledged statement of work. _____

Standard Terms and Conditions

1. This proposal is in accordance with our understanding of the requirements of the project and from verbal information which we received from the Customer, or its agent, and if written plans and specifications are furnished by Customer, and HEART Technologies, Inc., (from here on referred to as HEART Technologies, Inc.) interpretation of them. HEART Technologies, Inc. assumes no responsibility as to the accuracy of such plans and specifications. It is further understood and agreed that this proposal and contract does not include any labor or materials not specifically mentioned herein. Any additional work not covered herein shall be billed as time and material.
2. Terms and amount of payment shall be those specified herein. If not specified in the proposal, payment shall be 50% down at contract signing, 30% upon receipt of materials, and the remaining 20% due upon completion of this contract where the work is completed within the same month as the billing period. Where work continues beyond a period of 30 days, or is delayed for reasons beyond the control of HEART Technologies, Inc., monthly progress payments shall be paid in an amount equal to the labor and material on a percentage of completion basis of the job covered by this contract. Payment shall be made to HEART Technologies, Inc. by the 10th of the month following the date of any billing. HEART Technologies, Inc. shall not be required to proceed with the installation of the work if the payments applying on same have not been made as specified in the contract. In the event suit is filed by HEART Technologies, Inc. to collect any Moneys due hereunder or to enforce any other provisions of the contract, the Customer agrees to pay all cost, and the attorney's fees incurred. Past Due balances shall be charged finance charges at a rate of 1.5% per month. Customer agrees to pay these charges, if for any reason payments are not received by due date.
3. Alterations or additional work ordered by Customer or his agent shall constitute an addition to this proposal, and shall be charged for on a time and material basis in accordance with the current prices shown in a locally recognized trade pricing standard, in effect at time of billing. If any additions to the contract are ordered, the amount to be paid for the same shall be determined by the Customer and HEART Technologies, Inc. at the time that they are ordered, and if they do not agree upon an amount to be paid, then the Customer shall pay a reasonable price therefor. If the change requested by the Customer shall reduce the amount of labor or material, or both, that HEART Technologies, Inc. shall furnish to the project, then the Customer and HEART Technologies, Inc. shall agree at the time that the change is requested on the amount of credit that shall be given by HEART Technologies, Inc. to the Customer, and if they do not agree upon an amount of credit then the reasonable value of the labor and material shall be credited to the Customer. HEART Technologies, Inc. shall receive written orders for all additional work or changes signed by an authorized person before proceeding with such additions or changes. However, if such written orders are not received this shall not affect the right of HEART Technologies, Inc. to receive payment as outlined above for said labor and materials so furnished. Payments for additions or changes shall be made under the same terms and conditions as are embodied in the original proposal and contract.
4. All prices quoted herein are firm upon acceptance of this proposal, and are subject to correction prior to acceptance. All written proposals are conditioned upon acceptance within time limit specified on the face of this proposal. Verbal quotations are subject to immediate acceptance and terminate the day they are made.
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7. Unless otherwise provided herein, the amount of any present or future sales or other tax, Federal, State or City, which we now, or hereafter shall be required to pay, either on our own behalf or on behalf of the Customer, or otherwise, with respect to any labor or material covered by this proposal shall be added to the prices quoted herein and paid by the Customer in the same manner and with the same effect as if originally added hereto.
8. If the Customer shall enter into a sale or shall sell all or any part of the premises herein involved, the full amount remaining unpaid on this contract becomes due and payable within 48 hours after date of such sale or agreement of sale at the option of HEART Technologies, Inc.. Title to any of the material sold or installed hereunder by HEART Technologies, Inc. shall remain HEART Technologies, Inc. until all the terms hereof have been complied, with, and in the event such materials are affixed to realty, it is expressly understood and agreed that they shall remain personal property subject to removal by HEART Technologies, Inc. The owner, buyer and Customer hereby waive any and all claims for damage to said realty or buildings caused by the removal of said materials or any part thereof.
9. This proposal is contingent upon approval by the authority having jurisdiction. Should additions or modifications be recommended by the authority having jurisdiction, or should the scope of protection change, this proposal will be adjusted accordingly.
10. We represent that the products listed within this quotation are free from defects in material or workmanship. Any product or part, thereof, which proves to be defective in workmanship or material during a period equal to manufacturer's warranty but not to exceed twelve (12) months from the date of purchase (unless otherwise stated in the proposal) shall be replaced at no charge during normal working hours.
11. Any repairs or modifications of the system as installed by the owner, owner's representative or any third party will void the warranty as stated herein.
12. HEART Technologies, Inc. maintains the capability to service your system using our factory-trained technicians from our nearest service facility on a 24-hour emergency basis.
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Authorization to proceed with work or issuance of purchase orders by Customer to HEART Technologies, Inc. accepting any or all parts of this proposal shall be subject to the foregoing conditions.

It is the policy of HEART Technologies, Inc. to provide equal opportunity in employment for all qualified persons and to prohibit discrimination in employment on the basis of race, creed, color, sex, age, national origin, religion, disability or veteran status.



We have prepared a quote for:

Champaign Park District

**Additional Doors for S2 and Front Vestibule Cabling at
Bresnan**

Quote # JT011742HD Version 1

Prepared by:

Jason Thompson

Engineered by:

Derek Rodman

Products

Description	Qty
LENEL S2 ACCESS CONTROL APPLICATION BLADE	2
COMPOSITE CABLE	600
Heavy-duty Electric strike for Cylindrical locksets	1
SCHLAGE M420 MAGLOCK	2
1006CS ELECTRIC STRIKE	1
Single Gang Card Reader	3
BOSCH REX WHITE	3
RECESSED DOOR CONTACT	4
Exit Switch, Touchless	1
Verified Category 6 U/UTP Cable, plenum, blue jacket, 4 pair count	200
Copper Jack, Cat 6	4



Additional Doors for S2 and Front Vestibule Cabling at Bresnan

Prepared by:

Heart Decatur
Jason Thompson
(309) 427-7217
jthompson@heart.net
860 E. Pershing Rd.
Decatur, IL 62526

Prepared for:

Champaign Park District
Joe Kearfott
(217) 398-2550
Joe.kearfott@champaignparks.org
706 Kenwood Road
Champaign, IL 61821

Quote Information:

Quote #: JT011742HD
Version: 1
Delivery Date: 06/24/2024
Expiration Date: 07/24/2024

Quote Summary

Description
Additional Doors for S2 and Front Vestibule Cabling at Bresnan

Total: \$11,583.30

Payment Schedule

Description	Payments	Interval	Amount
Purchase Price: 50/30/20			
50% Due on Signing	1	One-Time	\$5,791.65
30% on Receipt of Materials	1	One-Time	\$3,474.99
20% on Completion	1	One-Time	\$2,316.66

Payment Due at Signing

Description	Amount
Purchase Price: 50/30/20: 50% Due on Signing	
Total of 50% Due on Signing Payment	\$5,791.65

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Heart Decatur

Champaign Park District

Signature: _____
 Name: _____
 Title: _____
 Date: _____

Signature: _____
 Name: Joe Kearfott
 Title: _____
 Date: _____

Statement of Work

Heart Technologies will provide and install additional S2 doors and cabling at Bresnan Center for Champaign Park District. Heart will install S2 to 3 additional doors and provide cabling to the front vestibule. The doors are as follows:

SAFE DOOR- recessed electric strike, card reader, door positioning sensor, and request to exit device.

INNER VESTIBULE DOOR- 2 maglocks, card reader, 2 door positioning sensors, request to exit device, and push to exit button.

BACK DOOR SERVER ROOM- recessed electric strike, card reader, door positioning sensor, and request to exit device.

Labor in this proposal is based on installation occurring during normal business hours. Deviations to this proposal will not be allowed without a customer signed change order(s).

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ALL MATERIAL PRICING INCLUDED IN THIS PROPOSAL IS ONLY VALID FOR 30 DAYS.

Customer has reviewed and acknowledged statement of work. _____

Standard Terms and Conditions

1. This proposal is in accordance with our understanding of the requirements of the project and from verbal information which we received from the Customer, or its agent, and if written plans and specifications are furnished by Customer, and HEART Technologies, Inc., (from here on referred to as HEART Technologies, Inc.) interpretation of them. HEART Technologies, Inc. assumes no responsibility as to the accuracy of such plans and specifications. It is further understood and agreed that this proposal and contract does not include any labor or materials not specifically mentioned herein. Any additional work not covered herein shall be billed as time and material.
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7. Unless otherwise provided herein, the amount of any present or future sales or other tax, Federal, State or City, which we now, or hereafter shall be required to pay, either on our own behalf or on behalf of the Customer, or otherwise, with respect to any labor or material covered by this proposal shall be added to the prices quoted herein and paid by the Customer in the same manner and with the same effect as if originally added hereto.
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9. This proposal is contingent upon approval by the authority having jurisdiction. Should additions or modifications be recommended by the authority having jurisdiction, or should the scope of protection change, this proposal will be adjusted accordingly.
10. We represent that the products listed within this quotation are free from defects in material or workmanship. Any product or part, thereof, which proves to be defective in workmanship or material during a period equal to manufacturer's warranty but not to exceed twelve (12) months from the date of purchase (unless otherwise stated in the proposal) shall be replaced at no charge during normal working hours.
11. Any repairs or modifications of the system as installed by the owner, owner's representative or any third party will void the warranty as stated herein.
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13. The price has been determined on the basis of straight time and normal work week. No overtime will be worked unless ordered by Customer or his representative. In the event overtime is worked, the overtime premium rates plus HEART Technologies, Inc. regular mark-up for overhead and profit will be paid as an extra.
14. Upon acceptance, it is understood and agreed that this contract cannot be canceled except by mutual consent, and then only after payment to HEART Technologies, Inc. for all labor, material and job costs plus his regular mark-up for overhead and profit.
15. This agreement, and any issues arising in connection with it, shall be governed by, and construed in accordance with, the laws of the State of Illinois.
16. This agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior proposals and all previous negotiations and agreements, representations and warranties, written or oral.

Authorization to proceed with work or issuance of purchase orders by Customer to HEART Technologies, Inc. accepting any or all parts of this proposal shall be subject to the foregoing conditions.

It is the policy of HEART Technologies, Inc. to provide equal opportunity in employment for all qualified persons and to prohibit discrimination in employment on the basis of race, creed, color, sex, age, national origin, religion, disability or veteran status.



CHAMPAIGN PARK DISTRICT

REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: August 9, 2024

SUBJECT: Approve Ordinance No. 682 Amending the FY 2024/25 Budget and Appropriations Ordinance for the Land Acquisition Fund

Background

On June 26, 2024, the Board approved the purchase of property adjacent to Zahnd Park for \$800,000 and directed staff to bring forward an amendment to the FY 2024/25 Budget for the Land Acquisition Fund to purchase this property. The Land Acquisition Fund did not have a budgeted expenditure in the FY 2024/25 Adopted Budget and Appropriations Ordinance. The proposed budget amendment would allocate \$800,000 available funds to purchase property from the Land Acquisition Fund.

State Statute 70 ILCS 1205/4-4 allows for the Champaign Park District (Park District) to amend the Budget and Appropriations Ordinance from time to time so long as the amendment follows the same process as the annual budget adoption. This process includes posting the budget amendment for public inspection for at least thirty (30) days before formal action is taken, holding a public hearing, and publishing notice of the public hearing in a local newspaper. The Park District has complied with these requirements as follows:

- July 9, 2024 – Proposed Budget Amendment for public inspection on the Park District's website
- July 28, 2024 – A Public Hearing Notice was published in the News-Gazette
- August 14, 2024 – A Public Hearing
- August 14, 2024 – The Board considers final action on the Budget Amendment

Prior Board Action

April 10, 2024, the Board of Commissioners approved Ordinance #678 Budget and Appropriations Ordinance for the fiscal year beginning May 1, 2024, and ending April 30, 2025 (FY 2024/25).

On June 26, 2024, the Board of Commissioners approved a resolution to purchase property from the Zahnd Family Trust and authorized the Executive Director to enter into a contract for the sale of property for \$800,000.

Budget Impact

The Land Acquisition Fund has \$0 of budgeted expenditures in the FY 2024/25 Adopted Budget and Appropriations Ordinance. The Land Acquisition fund has \$1.7 million of the available fund balance that could be allocated toward purchasing property. The proposed FY 2024/25 Budget and Appropriation Ordinance Amendment would increase budgeted expenditures in the Land Acquisition Fund to \$800,000, resulting in the ending fund balance decreasing by the same amount.

Recommended Action

Staff recommends the Board approve Ordinance No. 682 to Amend the FY 2024/25 Budget and Appropriations Ordinance to increase the Land Acquisition Fund budget to \$800,000.

Prepared by:

Reviewed by:

Courtney R. Kouzmanoff
Director of Finance

Sarah Sandquist
Executive Director

Ordinance #682
AN ORDINANCE AMENDING THE ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE
FOR THE LAND ACQUISITION FUND FOR FISCAL YEAR 2024/2025
(BUDGET AMENDMENT NO. 2024/2025-1)

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE CHAMPAIGN PARK DISTRICT, CHAMPAIGN COUNTY, ILLINOIS as follows:

SECTION 1. That the Fiscal Year 2024/2025 Annual Budget and Appropriations Ordinance approved in Ordinance #678 is amended for the Land Acquisition Fund as shown in Exhibit 1.

SECTION 2. That the Director of Finance is hereby authorized to amend the Annual Budget and Appropriations Ordinance to conform to the provisions of this Ordinance.

SECTION 3. That this Ordinance shall be effective upon passage.

Approved and passed this 14 day of August 2024.

[SEAL]

CHAMPAIGN PARK DISTRICT

By

Craig W. Hays, President

ATTEST:

Jarrod Scheunemann, Board Secretary

Ordinance #682
AN ORDINANCE AMENDING THE ANNUAL BUDGET AND APPROPRIATIONS
ORDINANCE FOR THE LAND ACQUISITION FUND FOR FISCAL YEAR 2024/2025
(BUDGET AMENDMENT NO. 2024/2025-1)

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE CHAMPAIGN PARK DISTRICT, CHAMPAIGN COUNTY, ILLINOIS as follows:

SECTION 1. That the Fiscal Year 2024/2025 Annual Budget and Appropriations Ordinance approved in Ordinance #678 is amended for the Land Acquisition Fund as shown in Exhibit 1.

SECTION 2. That the Director of Finance is hereby authorized to amend the Annual Budget and Appropriations Ordinance to conform to the provisions of this Ordinance.

SECTION 3. That this Ordinance shall be effective upon passage.

Approved and passed this 14 day of August 2024.

[SEAL]

CHAMPAIGN PARK DISTRICT

By

Craig Hays, President

ATTEST:

Jarrod Scheunemann, Board Secretary

DESCRIPTION	ADOPTED	REVISED	DIFFERENCE	EXPLANATION
24 - Land Acquisition Fund				
FY2024/2025 Beginning Fund Balance	1,588,103	1,588,103	-	
FY2024/2025 Land Acquisition Expenditures				
24-01-001-61520 LAND ACQUISITION/DEVELOPMENT	0	800,000	800,000	Purchase of Property
Total FY2024/2025 Land Acquisition Fund Expenditures	0	800,000	800,000	
FY2024/2025 Ending Balance	1,760,717	960,717	(800,000)	



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: August 14, 2024

SUBJECT: Virginia Theatre Fly System Computer Control Replacement and Upgrade

Background

In Spring of 2012, the Champaign Park District (Park District) closed the Virginia Theatre for eleven months to complete “Phase III” of the facility’s planned restoration. Included in that project was the replacement of the Virginia Theatre’s historic “pin rail” theatrical fly system, resulting in the installation of a motorized, computer-controlled arbor system to raise and lower sets, backdrops, curtains, lighting and sound equipment, and other components above the theatre’s stage.

Unfortunately, the new motorized system was produced by a division of a company that was subsequently sold off and the product line was discontinued. Updates to its software and hardware is no longer available. This development has caused the Virginia Theatre to experience an escalating increase in troubling performance issues, culminating in several incidents over the past three (3) years where the Virginia fly system was not operational and required extensive repairs.

To address these issues, on October 23, 2023, the Park District’s Executive Director executed an agreement with GHR Engineers and Associates, Inc., Champaign, for \$7,500.00 to develop a proposal detailing a project to replace and upgrade the computer control elements of the Virginia Theatre’s fly system. This included development of an initial narrative describing the necessary upgrade requirements, cost estimates capturing the full scope of the project, and a project timeline.

Prior Board Action

On January 23, 2024, GHR submitted to the Park District its final proposal and an AIA agreement for professional services to design, bid, and administer a project to replace and upgrade the Virginia Theatre’s fly system computer control elements at a total cost of \$54,000.00 in professional services fees and an overall project estimate of \$750,000.00. The Champaign Park District Board approved GHR’s proposal and AIA agreement at their meeting on March 27, 2024.

Bid Results

An invitation to bid was published in *The News-Gazette* and bids were opened and read aloud at the Park District’s Bresnan Meeting Center on Friday, June 14, 2024, at 2:00 P.M. Two bids were received, and the results were as follows:

Bidder	Bid Amount
Glesco Electric, Inc., Urbana, IL	\$651,281.00
Bodine Electric, Decatur, IL	\$635,990.00

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.

Bodine Electric, Inc., Decatur, IL, was deemed the low, responsible bidder.

Budget Impact

The initial cost estimate for the Virginia's fly system replacement and upgrade project, as included in the Champaign Park District's FY2024/2025 Capital Improvement Plan, was \$242,500.00.

At \$635,990.00, the project's construction bid is \$393,490.00 over the current budget for major capital projects.

On Friday, July 19, 2024, staff requested that the Champaign Parks Foundation Board of Directors vote by email regarding restoring the Virginia Theatre's fly system, with staff recommending that \$393,490.00 be allocated from the Virginia Theatre Restoration Fund in partial payment of the total project cost.

The Foundation Board voted unanimously to approve the allocation from the Virginia Theatre Restoration Fund.

Recommended Action

Staff recommends that the Board accept the low, responsible bid and authorize the Executive Director to enter into the provided agreement with Bodine Electric, of Decatur, IL, in the amount of \$635,990.00 to act as general contractor for the Virginia Theatre's Fly System Computer Control Replacement and Upgrade, with \$393,490.00 to be allocated from funds currently held in the Champaign Parks Foundation's Virginia Theatre Restoration Fund.

Prepared by:

Reviewed by:

Steven Bentz
Director, Virginia Theatre

Sarah Sandquist
Executive Director



REPORT TO EXECUTIVE DIRECTOR

FROM: Sarah Sandquist, Executive Director

DATE: August 7, 2024

SUBJECT: Agreement with Illinois Business Consulting for development of 2025-2028 Strategic Plan

Background

Staff seeks approval to enter into an agreement with Illinois Business Consulting to work with staff, Board, and the community in developing an updated three (3) year Strategic Plan. The Park District has an established practice of utilizing a three (3) year Strategic Plan to guide our organization. Our current plan, which spans from 2022 to 2025, is set to sunset at the end of 2024. It is imperative to initiate the development of a new strategic plan to ensure continuous guidance and direction for our goals and operations.

Importance of a Strategic Plan

A strategic plan is crucial for the following reasons:

- Outlines clear organizational goals and provides a roadmap to achieve them.
- Communicates how the alignment of staff efforts, the Board, and the community can achieve common goals and objectives.
- Ensures the efficient allocation of resources and prioritization of initiatives.
- Provides a framework for measuring progress and adjusting strategies as necessary.

An updated strategic plan will ensure that we continue to meet the evolving needs of our community and remain focused on our mission and vision.

Action Required

Budget Impact

The FY 2024/25 Capitol Improvement Budget included \$90,000 approved funding for this project. The estimated budget impact is \$15,000.

Recommended Action

Staff recommends approval of the Executive Director to enter into the agreement with Illinois Business Consulting for the development of a three (3) year Strategic Plan.

Prepared by:

Sarah Sandquist
Executive Director

Reviewed by:

Marguerite Bailey
Administrative Project Manager

STATEMENT OF WORK

Number: **IBC FA24-02**

This Statement of Work is subject to all terms and conditions set forth in the Consulting Agreement between the Board of Trustees of the University of Illinois on behalf of its Illinois Business Consulting, a student-run consulting operation within the Gies College of Business at the University of Illinois at Urbana-Champaign (“University” or “IBC”) and Champaign Park District (“Client” or “CPD”). This Statement of Work describes the Services that University will provide in accordance with the following terms and conditions:

This Statement of Work takes effect on **September 9th, 2024**, and expires on **December 20th, 2024**, unless terminated or renewed by the parties.

1. **Project Name:**

Community Needs

2. **Background:**

Parks, recreation, and cultural arts have always been a top priority of the residents of Champaign. Public open space even preceded the City’s official founding in 1855 when land for the community’s first park was identified in 1854. This 12.7-acre parcel was officially dedicated in 1859 as “White Park” in honor of the property owner’s name (now called West Side Park) and predated the renaming of the City to “Champaign” when it acquired a city charter in 1860.

Resident support for public parks and recreation established dedicated taxpayer funding to enhance the quality of life for all citizens through positive experiences in parks, recreation, and cultural arts through the organization of a Township Park District in 1911 and its reorganization to a General Park District in 1955. The Champaign Park District is led by a Board of Commissioners (Board) composed of five elected officials who serve staggered six-year terms. The daily administrative functions of the Park District are the responsibility of the Executive Director who is hired by the Board.

In its 100+ year existence, the CPD has grown to better serve the needs of its more than 88,000 residents. The Park District maintains 64 park sites, totaling over 700 acres. Its staff manages fourteen unique recreation facilities, including several historic properties (the Virginia Theatre and Springer Cultural Center), an administrative center, Sholem Aquatic Center, a seasonal, replica, turn-of-the-century farm with animals, a tennis center, a boat

house, the Douglass Annex, Douglass Branch Library, Douglass Community Center, Hays Recreation Center, Leonhard Recreation Center, CUSR Center, and Martens Center, opening in 2022. These facilities and parks provide space for the Park District to offer approximately 1,500 programs each year, such as youth theatre, swim team/swim lessons, dance, fitness, visual arts, and a wide variety of sports.

CPD is also a member of Champaign Urbana Special Recreation and recently worked with its partner, the Urbana Park District, to open a recreation center entirely dedicated to meeting the recreation needs of individuals with disabilities.

Sarah Sandquist became the new Executive Director in December 2022, bringing a knowledgeable background from her Director of Parks and Recreation role in Fishers, IN. In her role, she wants to create an updated strategic plan based on her vision for the future of Champaign Park District. Her vision includes listening to external stakeholders' perspectives to formulate strategic initiatives that will positively impact the community.

3. Description & Scope:

Champaign Park District is looking for IBC students to analyze community needs that will positively impact the creation of a new strategic plan. This will include an understanding of the goals through internal board/executive interviews, an understanding of community needs, and an analysis of past goals and achievements.

Secondary Research

IBC team will research publicly available information related to community needs, including, but not limited to:

- Community Needs Surveys
- Successful examples of initiatives from other community Park Districts
- Analysis of past initiatives and the success of those goals

Primary Research

IBC team will interview current stakeholders for wholistic view of what priorities should be considered. Interviews will include but are not limited to:

- Current Board Members
- Champaign Park District Leadership Team
- Parks Foundation Board Members

Another way for the team to gather information is to create a community survey specific to Champaign Park District initiatives from members who utilize local parks and facilities. A target response group should be a minimum of 50 respondents to gain a diverse perspective of public perception.

4. **Services:**

- Analysis of past goals and priorities
- Community survey findings
- Listing of recommendations for priorities in developing an updated strategic plan

5. **Deliverables:**

Illinois Business Consulting (IBC) will conduct a thorough assessment of the community's needs to co-develop a strategic vision for the Parks Department, to be implemented over the next 3-5 years.

6. **Schedule:**

The project timeline would be roughly 12 weeks, starting September 16th through December 13th, 2024

7. **Milestone Schedule:**

Milestone	Due Date
Phase 0 <ul style="list-style-type: none"> • Further project scoping and milestone planning 	8-26-2024
Kickoff <ul style="list-style-type: none"> • IBC multi-discipline team formation 	9-16-2024
Midpoint <ul style="list-style-type: none"> • Summarized secondary research • Interview notes and guides 	10-28-2024
Final <ul style="list-style-type: none"> • Prioritized list of focus areas and goals 	12-06-2024

8. **Approval/Acceptance of Project Deliverables:**

Champaign Park District will provide approval of weekly deliverables during client meetings. The deliverables will be assumed to be accepted unless IBC receives notice otherwise in writing within 3 days of presentation.

9. **Compensation Payable to University.** Client will compensate University for Services performed under this Statement of Work in accordance with the option indicated below and is contingent on the written acceptance of the Deliverables:

- Option A:** The fixed amount of \$15,000.
- Option B:** An hourly rate of \$ _____ not to exceed _____ hours,
 and not to exceed \$ _____ .
- Option C:** A daily rate of \$ _____ , not to exceed _____ days,
 and not to exceed \$ _____ .
- Option D:** _____ .

10. **How Payable.** University will submit an invoice to Client for Services performed, including any allowable reimbursable expenses incurred according to the following schedule:

Initial Invoice Sent week after Client signing agreement.
Final Invoice for Remaining Balance sent out Week after Final Presentation.

11. **Project Managers**

Champaign Park District	Illinois
Name: Sarah Sandquist	Name: Jacob Kinsey
Address: 706 Kenwood Rd.	Address: 515 East Gregory, 2015 BIF
City/State/Zip: Champaign, IL 61821	City/State/Zip: Champaign, IL 61820
Telephone: 217-398-2550	Telephone: 217-244-4887
Email: sarah.sandquist@champaignparks.org	Email: kinsey@illinois.edu

The parties hereto have caused this Statement of Work under the Consulting Agreement to be executed on the dates set forth below by their duly authorized representatives.

UNIVERSITY

Champaign Park District

 Signature Date

 Signature Date

 Printed Name

 Printed Name

 Title

 Title

Consulting Agreement (IBC Number IBC FA24-02)

This Consulting Agreement is between the Board of Trustees of the University of Illinois on behalf of its Illinois Business Consulting, a student-run consulting operation within the Gies College of Business at the University of Illinois at Urbana-Champaign ("Illinois") and Champaign Park District ("Client").

1.0 CONSULTING ENGAGEMENT

Illinois ~~will~~shall complete the consulting engagement described in **Appendix A** ("Engagement") in a safe and professional manner through Illinois Business Consulting (IBC) students ("IBC Consultants") with assistance from IBC directors and faculty ("IBC Participants"). IBC Consultants are not employees of either ~~party~~Party. IBC Participants are employees of Illinois but are not employees of Client. As such, Illinois is an independent contractor with respect to Client.

2.0 TERM AND TERMINATION

2.1 Term. This agreement takes effect on the date of final executing signature and shall remain in effect for ~~five years~~one academic semester commencing _____, 2024 and ending _____, 2024, unless terminated earlier as provided below. The ~~first~~ semester for which Client may engage with Illinois Business Consulting is Fall 2024 ("~~First Semester~~") ~~and the final semester available under this agreement shall be Spring 2029 ("Last Semester"). Should in the event the p~~Parties wish to terminate this agreement pursuant to section 2.2 below, the IBC Participants and Consultants shall ~~be able to determine whether~~ to complete ~~all the Semester~~ Engagement work for Client as governed by this agreement. ~~Client may choose to participate in each, some, or none of the available semester governed during the term of this agreement.~~

2.2 Termination. Either ~~party~~Party may terminate this Agreement with 10 days' written notice to the other ~~party~~Party.

2.3 Effect of Early Termination. If this agreement is cancelled prior to completion of the Engagement, Client ~~will~~shall be responsible for reimbursing Illinois for any non-cancellable or non-refundable expenses incurred by Illinois while working on the Engagement. If Client has already made payments to Illinois, Illinois ~~will~~shall return to Client any unearned payments less any non-cancellable expenses incurred by Illinois. If Client has not yet made any payments or the payments made are not sufficient to cover the amount due to Illinois, Illinois shall submit to Client an invoice for the remaining amounts due pursuant to section 3.0 of this agreement.

3.0 COMPENSATION

3.1 Amount. Client will compensate Illinois \$15,000.00 U.S. Dollars for ~~each the~~ Engagement undertaken as part of this agreement.

If this box is checked, Client ~~is~~may be responsible for reimbursing Illinois for any travel, ~~living or extraordinary~~or meal expenses incurred in performing the Engagement ~~when IBC Consultants require travel or meals to complete Engagements outside the geographic limits of Champaign and Urbana, Illinois.~~

3.2 Remittance Instructions. Illinois will submit to Client's Representative itemized invoices for compensation and reimbursement no more than once per calendar month and no later than 90 calendar days after the Engagement ends. Client will remit the total due to Illinois within 30 calendar days after receipt of the itemized invoices. All payments are to be paid by check made payable to the "University of Illinois."

Commented [PG1]: GCH - What is "extraordinary"?

Commented [JS2]: Please explain the definition of these terms and why they apply in the circumstances (local IBC and local CPD)

3.3 Late Payments. Illinois will assess a late payment charge of 1.50% per month (182% per annum), ~~plus a \$2 past due charge per month,~~ on all past due balances pursuant to the terms of the Local Government Prompt Payment Act (50 ILCS 505/1 et seq.). ~~Illinois may refer Client's past due account for collection or may authorize legal action against Client for collection. Client shall be liable for all reasonable collection costs and expenses, including any attorney's fees and court costs.~~

3.4 Suspension of Services. Illinois may suspend work on an Engagement with five (5) days' written notice for Client's failure to make timely payments. Illinois will resume work on an Engagement upon Client's payment of all monies owed to Illinois, provided that Client is not otherwise in default of its obligations under this agreement.

4.0 Notices. To be enforceable, all notices must be in writing and delivered to the ~~party's~~ Party's representative named below by either certified mail, return receipt requested, or commercial carrier with delivery receipt. Notices are effective upon receipt by the designated representative. ~~A party~~ Party may change its representative at any time by written notice to the other ~~party~~ Party.

Commented [PG3]: GCH - If the designated representative claims to not have received notice, then what?

Illinois Representative:

Name: Jake Kinsey
Title: Director of Magelli Office
Address: 515 E. Gregory Dr. Champaign, IL 61820
Phone: 217-244-4887
Email: Kinsey@illinois.edu

Client Representative:

Name: Sarah Sandquist
Title: Executive Director
Address: 706 Kenwood Rd. Champaign IL 61821
Phone: 217-398-2550
Email: sarah.sandquist@champaignparks.org

5.0 OWNERSHIP OF INFORMATION, INVENTIONS AND COPYRIGHTABLE MATERIALS

5.1 Ownership. "Information" means all business and technical information that IBC Consultants and Participants (i) develop in performance of the Engagement or (ii) receive from Client or on Client's behalf in connection with the Engagement. As a condition of participating in the Engagement, IBC Consultants ~~will~~ shall assign to Client, as of the date of creation, ownership of all Information developed by IBC Consultants.

5.2 Inventions. As a condition of participating in the Engagement, IBC Consultants ~~will~~ shall assign to Client, as of the date of conception, ownership of all inventions (i) conceived or reduced to practice within the Engagement by IBC Consultants, or (ii) otherwise invented by IBC Consultants (solely or jointly with others) based upon Information supplied by Client.

5.3 Copyrightable Materials. "Copyrightable Materials" means all original works of authorship that an IBC Consultant creates solely or jointly with others in the course of performing the Engagement. As a condition of participating in the Engagement, IBC Consultants will assign to Client all rights (including copyright) throughout the world in and to any Copyrightable Materials created by such IBC Consultants in performing the Engagement

5.4 Use of Information and Copyrightable Materials. Illinois may use Information and Copyrightable Materials for its internal purposes, including but not limited to training IBC Participants and Consultants and creation of case studies, so long as Client is not identified. Illinois also may use Information and

Copyrightable Materials to promote the services of Illinois Business Consulting so long as Client is not identified.

6.0 CONFIDENTIALITY OBLIGATIONS

6.1 Except as expressly permitted by Client in this agreement or otherwise in writing, Illinois shall, and shall require IBC Participants and Consultants, to:

- a) Not use Information or Copyrightable Materials except in performing the Engagement;
- b) Not make Information or Copyrightable Materials available to third parties; and
- c) At Client's direction, either deliver to Client or destroy Illinois copies of Information or Copyrightable Materials, provided that Illinois may retain archival copies of such Information or Copyrightable Materials for Client permitted internal purposes.

Commented [PG4]: GCH - Permitted by whom?

6.2 At the beginning of each semester, Illinois shall require each IBC Consultant to execute a Non-Disclosure Agreement consistent with this agreement (a sample of which is provided in Exhibit B), which is available upon request. ~~Signatures on the~~ The Non-Disclosure Agreements will expire three (3) years after the end of the school semester in which the Engagement is undertaken. Illinois shall provide copies of signed Non-Disclosure Agreements to the ~~client~~ Client upon request. In the interest of compliance with applicable export and trade control laws, Client must notify the IBC Directors before providing any Information of a technical scientific or engineering nature to IBC Consultants or Participants.

7.0 EXCLUSIONS

Notwithstanding anything herein to the contrary, any confidentiality obligations ~~does~~ not apply to Information or Copyrightable Materials that:

- a) ~~is~~ previously known to IBC Participants or Consultants and not provided by Client; or
- b) ~~is~~ subsequently or otherwise acquired by IBC Participants or Consultants from a third party having legal and independent right to disclose such Information; or
- c) ~~is~~ in the public domain as of the effective date of this Agreement; or
- d) ~~is~~ now or later becomes publicly known through no fault of IBC Participants or Consultants; or
- e) IBC Participants or Consultants are compelled to disclose by law or court order.

8.0 REPRESENTATION

IBC Participants and Consultants ~~will~~ shall endeavor to gather Information and reference such Information, where appropriate, from publicly available sources such as the Internet, databases, newspaper, journals, and reference texts in addition to utilizing Information supplied by Client. IBC Consultants and Participants ~~will~~ shall not attempt to verify such Information independently. While IBC Consultants and Participants will endeavor to use Information obtained from reliable sources, Illinois cannot make any, and specifically disclaims all, warranties and representations as to the accuracy or the completeness of the Information provided under the Engagement. Further, Illinois makes no, and specifically disclaims all, warranties against infringement of property rights.

9.0 LIABILITY AND WARRANTY

9.1 **DISCLAIMER.** Client acknowledges and accepts that IBC Consultants are performing the Engagement as an experiential learning opportunity and that they are studying and building on their professional skills and competencies and may or may not have experience in the professional workforce. IBC Consultants ~~will~~ shall endeavor to gather and reference Client information, where appropriate, from publicly available sources such as the Internet, databases, newspapers, journals, and reference texts in addition to using information supplied by Client. IBC Consultants ~~will~~ shall not verify information independently. Illinois makes no express or implied warranties as to the Engagement results, or the accuracy, safety, or usefulness of any Information, Inventions, or Copyrightable Materials resulting from this agreement. ILLINOIS EXPRESSLY DISCLAIMS ALL WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT OF THIRD PARTY RIGHTS WITH RESPECT TO ALL INVENTIONS, INFORMATION, AND COPYRIGHTABLE MATERIALS, OR ANY OTHER DELIVERABLES ARISING FROM THIS AGREEMENT. Nothing in this agreement shall be construed as Client licensing, assigning, or otherwise transferring any right, title, or interest in Client's information or other intellectual property to IBC Consultants or to Illinois.

9.2 **Limitation of Liability.** Neither Illinois nor Client ~~will~~ shall be liable to the other for any punitive, special, consequential, incidental, or exemplary damages arising out of activities relating to this agreement. ~~Client releases Illinois and its officers, agents, and employees from any claims arising out of or in any way connected with the activities of IBC Consultants under this agreement.~~ Illinois assumes no liability related to claims of infringing any patent, copyright, or other right of third parties due to the activities of Client ~~and IBC Consultants~~ under this agreement. IBC Consultants who violate the Non-Disclosure Agreement ~~are~~ liable for their own actions. Each Party shall indemnify, defend and hold harmless the other Party and any of its trustees, commissioners, directors, members, officers, employees, agents, invitees, and representatives from and against any and all liability, loss, costs, causes of actions, demands, reasonable attorney's 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 an indemnitee Party that arises solely from an act, failure or omission on the part of an indemnitor Party or any of its trustees, commissioners, directors, members, officers, employees, agents, invitees, and representatives in carrying out of the terms of this Agreement.

Commented [JS5]: Recommend revising this section to include release of liability for CPD officers, employees, etc. Also - would request revision of liability for copyright infringement.

9.3 ~~Should in the event~~ Client provides IBC Consultants and IBC Participants with any items subject to export control laws, Client ~~will~~ shall notify Illinois in advance and identify the items at issue and the applicable export control laws.

10.0 INSURANCE

During all times relevant to this agreement, each ~~party-Party~~ shall maintain general liability insurance, whether through a commercial policy or through a program of self-insurance, with coverage and limits adequate to satisfy all liabilities relating to the performance of work as specified by this agreement. Each ~~party-Party~~ shall comply with applicable state laws governing workers' compensation and mandatory insurance for vehicles. Within seven (7) days of a request, a ~~party-Party~~ shall provide to the requesting ~~party-Party~~ a certificate of insurance evidencing the coverage and limits required by this provision.

11.0 GENERAL PROVISIONS

11.1 **Independent Contractor.** Illinois and IBC Consultants are considered independent contractors with respect to Client. Neither ~~party-Party~~ has authority to commit, act for or on behalf of the other ~~partyParty~~, or ~~to~~ bind the other ~~party-Party~~ to any obligation or liability.

11.2 Compliance with Laws. Each ~~party-Party~~ shall perform its obligations in compliance with all relevant laws governing its performance, including, but not limited to, laws related to proprietary rights, civil rights, import, and export control. Breach of this provision is a material breach of this agreement.

11.3 Assignment and Subcontracting. Neither ~~party-Party~~ will assign or subcontract any obligation made pursuant to this agreement without the prior written consent of the other ~~partyParty~~.

11.4 Amendments. No modification of this agreement shall be effective unless made by a written amendment signed by each ~~party's-Party's~~ authorized signatory.

11.5 Waiver. The failure of either ~~party-Party~~ to enforce any provision of this agreement shall not waive the ~~party's-Party's~~ right to later enforce the provision of the agreement.

11.6 Non-Exclusivity. This agreement is non-exclusive. Illinois may perform the same or similar services for other clients.

11.7 Facsimile Signatures. This agreement may be signed in separate counterparts, and facsimile signatures will be accepted as originals.

11.8 Ambiguities. Any rule of construction that would resolve ambiguities against the drafting ~~party Party~~ shall not apply in interpreting this agreement.

11.9 Integration. This agreement with the Appendix, and other attachments, amendments, and incorporated references constitutes the ~~parties'-Parties'~~ entire agreement regarding the subject matter. If an Appendix conflicts with terms of this agreement, the agreement controls over the Appendix, unless the Appendix expressly states that it modifies or overrides terms of the agreement.

11.10 Survival of terms. The ~~parties'-Parties'~~ rights and obligations under Sections 5.0, 6.0, 7.0, ~~and 8.0, and 9.0~~ survive termination of this agreement.

11.11 Choice of Law. This agreement shall be interpreted by application of Illinois law without regard to its conflict of law provisions.

11.12 Certifications. Client certifies it is not barred from contracting as a result of a conviction for bid rigging or bid rotating.

11.13 Authorized Signatories. The individuals identified below as signing this agreement on a ~~party's Party's~~ behalf represent that they have the requisite authority and intent to bind that ~~party-Party~~ to this agreement.

**The Board of Trustees of the
University of Illinois**

Champaign Park District

By: _____
Paul N. Ellinger, Comptroller Date

By: _____
Date

Name: _____

Title: _____

Approved as to Legal Form by the Office of University Counsel, JC 08/2023.
Changes to this template require review, approval, and signature by the Purchasing and Contract Management Office.

**APPENDIX A
STATEMENT OF WORK**

Number: _____

This Statement of Work is pursuant to the foregoing Agreement between the Board of Trustees of the University of Illinois on behalf of its Illinois Business Consulting, a student-run consulting operation within the Gies College of Business at the University of Illinois at Urbana-Champaign, ("Illinois") and _____ with offices at _____ ("Client"). This Statement of Work is subject to all terms and conditions set forth in the Consulting Agreement. This Statement of Work describes the Services that Illinois ~~will~~ shall provide in accordance with the following terms and conditions:

This Statement of Work takes effect on the date of final executing signature and expires on _____ unless terminated or renewed by the ~~parties~~ Parties.

1. Project Name

2. Background

3. Description & Scope

4. Services

5. Deliverables

6. Project Managers

Client	Illinois
Name:	Name:
Address:	Address:
City/State/Zip:	City/State/Zip:
Telephone:	Telephone:
Email:	Email:

The ~~parties~~ Parties hereto have caused this Statement of Work under the Consulting Agreement to be executed on the dates set forth below by their duly authorized representatives.

Illinois Business Consulting

[Client name]

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

APPENDIX B

Non-Disclosure Agreement

**NON-DISCLOSURE INFORMATION AGREEMENT
Illinois Business Consulting CONSULTANT**

1. By my signature below, I confirm my obligation to keep confidential all information I receive from IBC Clients, in connection with my participation in IBC projects for its Clients. This Non-Disclosure Agreement (“NDA”) is effective upon the date of my signature and shall govern the conditions of disclosure by IBC Clients of certain Confidential Information (as defined below) to me regarding the IBC Clients’ intellectual property, operations, and financial information.
2. I understand that my work on this Engagement does not now nor in the future make me an employee of either the Client or the University of Illinois and I shall not list Client’s name as an employer on my resume, curriculum vitae, LinkedIn profile, or any other documentation or website.
3. “Confidential Information” means trade secret, know-how, and other information, not generally known, relating to the Client’s business that is disclosed to me and marked as proprietary and confidential by Client or with which I become familiar during my interaction with the Client, including Information and Copyrightable Materials (as defined below). Confidential Information may include information related to the Client’s business practices and prospective business interests, including, but not limited to, customer lists, forecasts, business and strategic plans, financial and sales information, products, processes, equipment, manufacturing operations, marketing programs, research, product development and engineering, or the Client’s pre-existing intellectual property.
4. Unless ~~client-Client~~ provides me prior written authorization to the contrary, I will keep all Confidential Information secret unless and until such Confidential Information becomes generally known in the trade or industry (“Confidentiality Period”). I agree to not transfer or disclose Confidential Information to any third party, including but not limited to any disclosure in the form of abstracts, manuscripts, presentations, publications, posters, posting on websites, or using in a job interview. I also promise not to use the Confidential Information for any purpose other than my work on this project with Illinois Business Consulting and Client.
5. If at any time during the Confidentiality Period I want to disclose to prospective employers, whether in writing or by oral presentation, any information associated with my work for Client, including portions of an results, I will submit a draft of my proposed disclosure to Client’s designated representative for review at least 30 days prior to the intended disclosure. If Client notifies me in writing no later than seven calendar days after receiving the draft that the draft contains a potentially patentable disclosure or Confidential Information, I will cooperate with Client to protect the identified information from unwanted or improper disclosure. I understand that ~~Company-Client~~ may require me to delay my disclosure for no longer than two months in order to file for patent protection and that ~~Company-Client~~ may require me to delete Confidential Information before I can proceed with any disclosure.
6. The same obligation to protect Confidential Information shall apply to any knowledge obtained by me as a representative of IBC from the Client regarding any third party that has a confidentiality

agreement with the Client. Further, I shall not use or disclose to the Client any information of any previous employer or third party to which I have an obligation of secrecy. I will provide the Client with a copy or written description of any agreement that I may have with a previous employer or third party that affects my relationship with the Client.

7. With regard to such Confidential Information, I hereby agree to not ~~to~~ knowingly use such information for any purpose other than for the express analysis and reporting requirements related to the completion of the IBC project engagement for the Client and to obtain class credit at the University of Illinois. Furthermore, I agree to not ~~to~~ reveal to others any product specifications, proprietary operating details or financial information without the express written permission of Client.
8. It is understood that any information resulting from performance of the Engagement may be used in a generic form, without reference to its source, in teaching and research activities at the University of Illinois. The Client will be notified by me prior to such proposed use by me and be given opportunity to review and comment on the proposed information before publication, public disclosure, or other use of such information outside the Engagement. I will consider comments provided by the Client and work with Client in good faith to settle identified issues, prior to proceeding with the proposed use of the information.
9. "Information" means all business and technical information that I (i) develop within the performance of the Scope of Services of the Engagement and/or (ii) receive within the Scope of Services of the Engagement from Client or Client's affiliates or from other individuals or companies working on projects with or for Client. As a condition of participating in the Engagement, I agree to assign, and hereby assign without further consideration, as of the date of creation, ownership to Client of any and all Information developed me within the Scope of Services of the Engagement, subject to retention of the right of the IBC directors and faculty advisors to use such Information for internal reference and grading purposes.
10. As a condition of participating in the Engagement, I agree to assign, and hereby assign without further consideration, as of the date of conception, ownership to Client of any and all inventions (i) conceived or reduced to practice within the Scope of Services of the Engagement by me, or (ii) otherwise invented by me (solely or jointly with others) based upon Information supplied by Client.
11. "Copyrightable Materials" means any and all original works of authorship that I create solely or jointly with others in the course of performing the Scope of Services of the Engagement. As a condition of participating in the Engagement, I agree to assign, and hereby assign without further consideration, to Client the entire right, title and interest (including copyright) throughout the world, or such lesser interest as Client may deem acceptable, in and to such Copyrightable Materials, subject to retention of the right of the IBC to use such Copyrightable Materials for internal reference and grading purposes.
12. This NDA applies to me as an individual and not as part of a group. I understand that the termination or completion of my activities related to a project engagement does not relieve me from the confidentiality obligations described above without the written consent of an executive officer of the Client with authority to so consent.

Commented [PG6]: GCH - Does this stop the information sharing?

13. Notwithstanding anything above to the contrary, this NDA shall not apply to information:
- a. previously known to me and not provided by an IBC Client; or
 - b. subsequently or otherwise acquired by me from a third party having legal and independent right to disclose such information; or
 - c. in the public domain as of this date; or
 - d. which is now or later becomes publicly known through no fault of me; or,
 - e. is required to be disclosed by law or court order.

I have read and understand the above terms and conditions of this NDA and agree to be bound by them.

Consultant Signature: _____

Consultant Name: _____
(Print Name)

Consultant Department: _____
(Print Department if other than College of Business)

Date: ____/____/____
Month /Day / Year

SAMPLE

Consulting Agreement

(IBC Number IBC FA24-02)

This Consulting Agreement is between the Board of Trustees of the University of Illinois on behalf of its Illinois Business Consulting, a student-run consulting operation within the Gies College of Business at the University of Illinois at Urbana-Champaign (“Illinois”) and Champaign Park District (“Client”).

1.0 CONSULTING ENGAGEMENT

Illinois shall complete the consulting engagement described in **Appendix A** (“Engagement”) in a safe and professional manner through Illinois Business Consulting (IBC) students (“IBC Consultants”) with assistance from IBC directors and faculty (“IBC Participants”). IBC Consultants are not employees of either Party. IBC Participants are employees of Illinois but are not employees of Client. As such, Illinois is an independent contractor with respect to Client.

2.0 TERM AND TERMINATION

2.1 Term. This agreement takes effect on the date of final executing signature and shall remain in effect for one academic semester commencing _____, 2024 and ending _____, 2024, unless terminated earlier as provided below. The semester for which Client may engage with Illinois Business Consulting is Fall 2024 (“Semester”). In the event the Parties wish to terminate this agreement pursuant to section 2.2 below, the IBC Participants and Consultants shall determine whether to complete the Semester Engagement work for Client as governed by this agreement.

2.2 Termination. Either Party may terminate this Agreement with 10 days’ written notice to the other Party.

2.3 Effect of Early Termination. If this agreement is cancelled prior to completion of the Engagement, Client shall be responsible for reimbursing Illinois for any non-cancellable or non-refundable expenses incurred by Illinois while working on the Engagement. If Client has already made payments to Illinois, Illinois shall return to Client any unearned payments less any non-cancellable expenses incurred by Illinois. If Client has not yet made any payments or the payments made are not sufficient to cover the amount due to Illinois, Illinois shall submit to Client an invoice for the remaining amounts due pursuant to section 3.0 of this agreement.

3.0 COMPENSATION

3.1 Amount. Client will compensate Illinois \$15,000.00 U.S. Dollars for the Engagement undertaken as part of this agreement.

If this box is checked, Client may be responsible for reimbursing Illinois for any travel, or meal expenses incurred in performing the Engagement when IBC Consultants require travel or meals to complete Engagements outside the geographic limits of Champaign and Urbana, Illinois.

3.2 Remittance Instructions. Illinois will submit to Client’s Representative itemized invoices for compensation and reimbursement no more than once per calendar month and no later than 90 calendar days after the Engagement ends. Client will remit the total due to Illinois within 30 calendar days after receipt of the itemized invoices. All payments are to be paid by check made payable to the “University of Illinois.”

3.3 Late Payments. Illinois will assess a late payment charge of 1.0% per month (12% per annum), on all past due balances pursuant to the terms of the Local Government Prompt Payment Act (50 ILCS 505/1 *et seq.*).

3.4 Suspension of Services. Illinois may suspend work on an Engagement with five (5) days' written notice for Client's failure to make timely payments. Illinois will resume work on an Engagement upon Client's payment of all monies owed to Illinois, provided that Client is not otherwise in default of its obligations under this agreement.

4.0 Notices. To be enforceable, all notices must be in writing and delivered to the Party's representative named below by either certified mail, return receipt requested, or commercial carrier with delivery receipt. Notices are effective upon receipt by the designated representative. A Party may change its representative at any time by written notice to the other Party.

Illinois Representative:

Name: Jake Kinsey

Title: Director of Magelli Office

Address: 515 E. Gregory Dr. Champaign, IL 61820

Phone: 217-244-4887

Email: Kinsey@illinois.edu

Client Representative:

Name: Sarah Sandquist

Title: Executive Director

Address: 706 Kenwood Rd. Champaign IL 61821

Phone: 217-398-2550

Email: sarah.sandquist@champaignparks.org

5.0 OWNERSHIP OF INFORMATION, INVENTIONS AND COPYRIGHTABLE MATERIALS

5.1 Ownership. "Information" means all business and technical information that IBC Consultants and Participants (i) develop in performance of the Engagement or (ii) receive from Client or on Client's behalf in connection with the Engagement. As a condition of participating in the Engagement, IBC Consultants shall assign to Client, as of the date of creation, ownership of all Information developed by IBC Consultants.

5.2 Inventions. As a condition of participating in the Engagement, IBC Consultants shall assign to Client, as of the date of conception, ownership of all inventions (i) conceived or reduced to practice within the Engagement by IBC Consultants, or (ii) otherwise invented by IBC Consultants (solely or jointly with others) based upon Information supplied by Client.

5.3 Copyrightable Materials. "Copyrightable Materials" means all original works of authorship that an IBC Consultant creates solely or jointly with others in the course of performing the Engagement. As a condition of participating in the Engagement, IBC Consultants will assign to Client all rights (including copyright) throughout the world in and to any Copyrightable Materials created by such IBC Consultants in performing the Engagement

5.4 Use of Information and Copyrightable Materials. Illinois may use Information and Copyrightable Materials for its internal purposes, including but not limited to training IBC Participants and Consultants and creation of case studies, so long as Client is not identified. Illinois also may use Information and Copyrightable Materials to promote the services of Illinois Business Consulting so long as Client is not identified.

6.0 CONFIDENTIALITY OBLIGATIONS

6.1 Except as expressly permitted by Client in this agreement or otherwise in writing, Illinois shall, and shall require IBC Participants and Consultants, to:

- a) Not use Information or Copyrightable Materials except in performing the Engagement;
- b) Not make Information or Copyrightable Materials available to third parties; and
- c) At Client's direction, either deliver to Client or destroy Illinois copies of Information or Copyrightable Materials, provided that Illinois may retain archival copies of such Information or Copyrightable Materials for Client permitted internal purposes.

6.2 At the beginning of each semester, Illinois shall require each IBC Consultant to execute a Non-Disclosure Agreement consistent with this agreement (a sample of which is provided in Exhibit B), which is available upon request. The Non-Disclosure Agreements will expire three (3) years after the end of the school semester in which the Engagement is undertaken. Illinois shall provide copies of signed Non-Disclosure Agreements to the Client upon request. In the interest of compliance with applicable export and trade control laws, Client must notify the IBC Directors before providing any Information of a technical scientific or engineering nature to IBC Consultants or Participants.

7.0 EXCLUSIONS

Notwithstanding anything herein to the contrary, any confidentiality obligation does not apply to Information or Copyrightable Material that:

- a) is previously known to IBC Participants or Consultants and not provided by Client; or
- b) is subsequently or otherwise acquired by IBC Participants or Consultants from a third party having legal and independent right to disclose such Information; or
- c) is in the public domain as of the effective date of this Agreement; or
- d) is now or later becomes publicly known through no fault of IBC Participants or Consultants; or
- e) IBC Participants or Consultants are compelled to disclose by law or court order.

8.0 REPRESENTATION

IBC Participants and Consultants shall endeavor to gather Information and reference such Information, where appropriate, from publicly available sources such as the Internet, databases, newspaper, journals, and reference texts in addition to utilizing Information supplied by Client. IBC Consultants and Participants shall not attempt to verify such Information independently. While IBC Consultants and Participants will endeavor to use Information obtained from reliable sources, Illinois cannot make any, and specifically disclaims all, warranties and representations as to the accuracy or the completeness of the Information provided under the Engagement. Further, Illinois makes no, and specifically disclaims all, warranties against infringement of property rights.

9.0 LIABILITY AND WARRANTY

9.1 DISCLAIMER. Client acknowledges and accepts that IBC Consultants are performing the Engagement as an experiential learning opportunity and that they are studying and building on their professional skills and competencies and may or may not have experience in the professional workforce. IBC Consultants shall endeavor to gather and reference Client information, where

appropriate, from publicly available sources such as the Internet, databases, newspapers, journals, and reference texts in addition to using information supplied by Client. IBC Consultants shall not verify information independently. Illinois makes no express or implied warranties as to the Engagement results, or the accuracy, safety, or usefulness of any Information, Inventions, or Copyrightable Materials resulting from this agreement. **ILLINOIS EXPRESSLY DISCLAIMS ALL WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT OF THIRD PARTY RIGHTS WITH RESPECT TO ALL INVENTIONS, INFORMATION, AND COPYRIGHTABLE MATERIALS, OR ANY OTHER DELIVERABLES ARISING FROM THIS AGREEMENT.** Nothing in this agreement shall be construed as Client licensing, assigning, or otherwise transferring any right, title, or interest in Client's information or other intellectual property to IBC Consultants or to Illinois.

9.2 Limitation of Liability. Neither Illinois nor Client shall be liable to the other for any punitive, special, consequential, incidental, or exemplary damages arising out of activities relating to this agreement. Illinois assumes no liability related to claims of infringing any patent, copyright, or other right of third parties due to the activities of Client under this agreement. IBC Consultants who violate the Non-Disclosure Agreement are liable for their own actions. Each Party shall indemnify, defend and hold harmless the other Party and any of its trustees, commissioners, directors, members, officers, employees, agents, invitees, and representatives from and against any and all liability, loss, costs, causes of actions, demands, reasonable attorney's 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 an indemnitee Party that arises solely from an act, failure or omission on the part of an indemnitor Party or any of its trustees, commissioners, directors, members, officers, employees, agents, invitees, and representatives in carrying out of the terms of this Agreement.

9.3 In the event Client provides IBC Consultants and IBC Participants with any items subject to export control laws, Client shall notify Illinois in advance and identify the items at issue and the applicable export control laws.

10.0 INSURANCE

During all times relevant to this agreement, each Party shall maintain general liability insurance, whether through a commercial policy or through a program of self-insurance, with coverage and limits adequate to satisfy all liabilities relating to the performance of work as specified by this agreement. Each Party shall comply with applicable state laws governing workers' compensation and mandatory insurance for vehicles. Within seven (7) days of a request, a Party shall provide to the requesting Party a certificate of insurance evidencing the coverage and limits required by this provision.

11.0 GENERAL PROVISIONS

11.1 Independent Contractor. Illinois and IBC Consultants are considered independent contractors with respect to Client. Neither Party has authority to commit, act for or on behalf of the other Party, or bind the other Party to any obligation or liability.

11.2 Compliance with Laws. Each Party shall perform its obligations in compliance with all relevant laws governing its performance, including, but not limited to, laws related to proprietary rights, civil rights, import, and export control. Breach of this provision is a material breach of this agreement.

11.3 Assignment and Subcontracting. Neither Party will assign or subcontract any obligation made pursuant to this agreement without the prior written consent of the other Party.

11.4 Amendments. No modification of this agreement shall be effective unless made by a written amendment signed by each Party's authorized signatory.

APPENDIX A
STATEMENT OF WORK

Number: _____

This Statement of Work is pursuant to the foregoing Agreement between the Board of Trustees of the University of Illinois on behalf of its Illinois Business Consulting, a student-run consulting operation within the Gies College of Business at the University of Illinois at Urbana-Champaign, (“Illinois”) and _____ with offices at _____ (“Client”). This Statement of Work is subject to all terms and conditions set forth in the Consulting Agreement. This Statement of Work describes the Services that Illinois shall provide in accordance with the following terms and conditions:

This Statement of Work takes effect on the date of final executing signature and expires on _____ unless terminated or renewed by the Parties.

1. Project Name

2. Background

3. Description & Scope

4. Services

5. Deliverables

6. Project Managers

Client	Illinois
Name:	Name:
Address:	Address:
City/State/Zip:	City/State/Zip:
Telephone:	Telephone:
Email:	Email:

The Parties hereto have caused this Statement of Work under the Consulting Agreement to be executed on the dates set forth below by their duly authorized representatives.

Illinois Business Consulting

[Client name]

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

APPENDIX B

Non-Disclosure Agreement

NON-DISCLOSURE INFORMATION AGREEMENT
Illinois Business Consulting CONSULTANT

1. By my signature below, I confirm my obligation to keep confidential all information I receive from IBC Clients, in connection with my participation in IBC projects for its Clients. This Non-Disclosure Agreement (“NDA”) is effective upon the date of my signature and shall govern the conditions of disclosure by IBC Clients of certain Confidential Information (as defined below) to me regarding the IBC Clients’ intellectual property, operations, and financial information.
2. I understand that my work on this Engagement does not now nor in the future make me an employee of either the Client or the University of Illinois and I shall not list Client’s name as an employer on my resume, curriculum vitae, LinkedIn profile, or any other documentation or website.
3. “Confidential Information” means trade secret, know-how, and other information, not generally known, relating to the Client’s business that is disclosed to me and marked as proprietary and confidential by Client or with which I become familiar during my interaction with the Client, including Information and Copyrightable Materials (as defined below). Confidential Information may include information related to the Client’s business practices and prospective business interests, including, but not limited to, customer lists, forecasts, business and strategic plans, financial and sales information, products, processes, equipment, manufacturing operations, marketing programs, research, product development and engineering, or the Client’s pre-existing intellectual property.
4. Unless Client provides me prior written authorization to the contrary, I will keep all Confidential Information secret unless and until such Confidential Information becomes generally known in the trade or industry (“Confidentiality Period”). I agree to not transfer or disclose Confidential Information to any third party, including but not limited to any disclosure in the form of abstracts, manuscripts, presentations, publications, posters, posting on websites, or using in a job interview. I also promise not to use the Confidential Information for any purpose other than my work on this project with Illinois Business Consulting and Client.
5. If at any time during the Confidentiality Period I want to disclose to prospective employers, whether in writing or by oral presentation, any information associated with my work for Client, including portions of an results, I will submit a draft of my proposed disclosure to Client’s designated representative for review at least 30 days prior to the intended disclosure. If Client notifies me in writing no later than seven calendar days after receiving the draft that the draft contains a potentially patentable disclosure or Confidential Information, I will cooperate with Client to protect the identified information from unwanted or improper disclosure. I understand that Client may require me to delay my disclosure for no longer than two months in order to file for patent protection and that Client may require me to delete Confidential Information before I can proceed with any disclosure.
6. The same obligation to protect Confidential Information shall apply to any knowledge obtained by me as a representative of IBC from the Client regarding any third party that has a confidentiality

agreement with the Client. Further, I shall not use or disclose to the Client any information of any previous employer or third party to which I have an obligation of secrecy. I will provide the Client with a copy or written description of any agreement that I may have with a previous employer or third party that affects my relationship with the Client.

7. With regard to such Confidential Information, I hereby agree to not knowingly use such information for any purpose other than for the express analysis and reporting requirements related to the completion of the IBC project engagement for the Client and to obtain class credit at the University of Illinois. Furthermore, I agree to not reveal to others any product specifications, proprietary operating details or financial information without the express written permission of Client.
8. It is understood that any information resulting from performance of the Engagement may be used in a generic form, without reference to its source, in teaching and research activities at the University of Illinois. The Client will be notified by me prior to such proposed use and be given opportunity to review and comment on the proposed information before publication, public disclosure, or other use of such information outside the Engagement. I will consider comments provided by the Client and work with Client in good faith to settle identified issues, prior to proceeding with the proposed use of the information.
9. "Information" means all business and technical information that I (i) develop within the performance of the Scope of Services of the Engagement and/or (ii) receive within the Scope of Services of the Engagement from Client or Client's affiliates or from other individuals or companies working on projects with or for Client. As a condition of participating in the Engagement, I agree to assign, and hereby assign without further consideration, as of the date of creation, ownership to Client of any and all Information developed me within the Scope of Services of the Engagement, subject to retention of the right of the IBC directors and faculty advisors to use such Information for internal reference and grading purposes.
10. As a condition of participating in the Engagement, I agree to assign, and hereby assign without further consideration, as of the date of conception, ownership to Client of any and all inventions (i) conceived or reduced to practice within the Scope of Services of the Engagement by me, or (ii) otherwise invented by me (solely or jointly with others) based upon Information supplied by Client.
11. "Copyrightable Materials" means any and all original works of authorship that I create solely or jointly with others in the course of performing the Scope of Services of the Engagement. As a condition of participating in the Engagement, I agree to assign, and hereby assign without further consideration, to Client the entire right, title and interest (including copyright) throughout the world, or such lesser interest as Client may deem acceptable, in and to such Copyrightable Materials, subject to retention of the right of the IBC to use such Copyrightable Materials for internal reference and grading purposes.
12. This NDA applies to me as an individual and not as part of a group. I understand that the termination or completion of my activities related to a project engagement does not relieve me from the confidentiality obligations described above without the written consent of an executive officer of the Client with authority to so consent.

13. Notwithstanding anything above to the contrary, this NDA shall not apply to information:
- a. previously known to me and not provided by an IBC Client; or
 - b. subsequently or otherwise acquired by me from a third party having legal and independent right to disclose such information; or
 - c. in the public domain as of this date; or
 - d. which is now or later becomes publicly known through no fault of me; or,
 - e. is required to be disclosed by law or court order.

I have read and understand the above terms and conditions of this NDA and agree to be bound by them.

Consultant Signature: _____

Consultant Name: _____
(Print Name)

Consultant Department: _____
(Print Department if other than College of Business)

Date: _____
Month /Day / Year

SAMPLE



CHAMPAIGN PARK DISTRICT

REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: August 14, 2024

SUBJECT: Hessel Park Parking Improvements

Background

This project includes two separate parking improvements for Hessel Park. First, the main pavilion parking and “U”-drive pavement is at the end of its useful life and additional parking (including ADA accessible parking), is a growing community need. The “U”-drive project raises the clarity of parking and vehicular circulation while improving pedestrian safety. The improvement also adds ten (10) regular parking spaces (from 23 to 33) and triples the paved ADA spaces (from 2 to 6). In addition to the improvements in the “U”-drive, the project also includes the addition of two ADA compliant parking areas at an east and west trail entrance.

Prior Board Action

December 13, 2023, Regular Board Meeting—Board approved FYE 25 Capital Budget.

Bid Results

Sealed bids were opened Friday, July 26, 2024, at 1:00 p.m. with the results listed below:

Bidding Contractor	Bid (\$)
Mid Illinois Concrete, Urbana IL	363,823.00
Feutz Contractors, Paris IL	392,818.65
Petry Kuhne Company, Champaign IL	401,834.83
Duce Construction, Champaign IL	415,000.00

Budget Impact

For this project, (Project #240022), \$220,000.00 was budgeted and rolled over from FY2023-24. An additional \$100,000.00 was added to the project budget for FY2024-25. We are requesting the Board also approve the use of \$43,823.00 from ADA funding for the added ADA parking spaces and sidewalk connectors.

Recommendation

Staff recommends awarding the contract to the lowest bidder, Mid Illinois Concrete of Urbana IL in the amount of \$363,823.00 and authorize the Executive Director to enter into a contract.

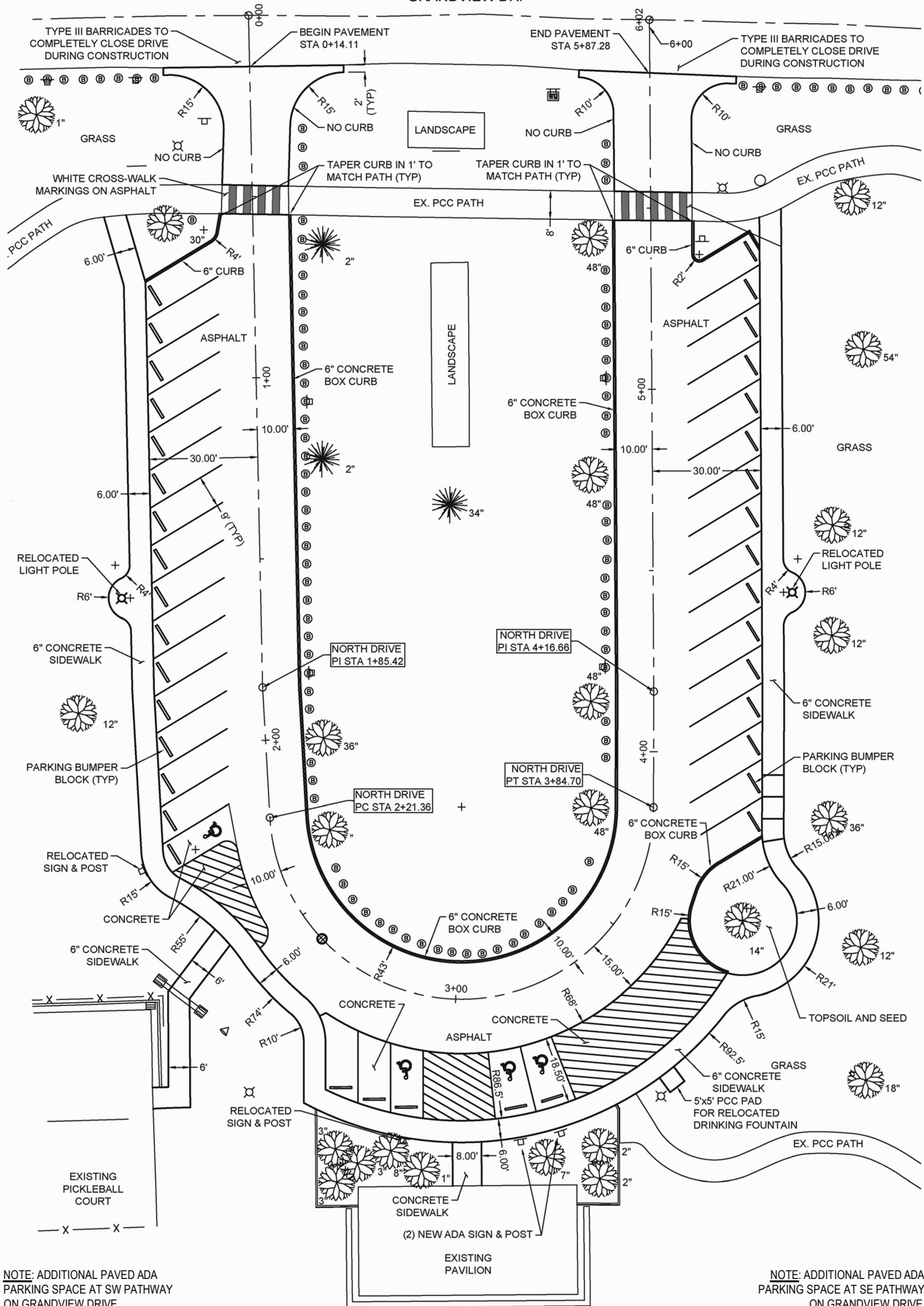
Prepared by:

Reviewed by:

Andrew Weiss
Park Planner

Dan Olson
Director of Operations and Planning

GRANDVIEW DR.



NOTE: ADDITIONAL PAVED ADA PARKING SPACE AT SW PATHWAY ON GRANDVIEW DRIVE.

NOTE: ADDITIONAL PAVED ADA PARKING SPACE AT SE PATHWAY ON GRANDVIEW DRIVE.

6 Aug 2024
Not to Scale

**Hessel Park
Parking Improvements**



**CHAMPAIGN PARK DISTRICT
Construction Agreement**

This Agreement is made and entered into effective August 15, 2024, by and between the Champaign Park District, a municipal corporation (hereinafter referred to as "Park District"), whose principal address is 706 Kenwood Road Champaign IL 61821, and Mid-Illinois Concrete and Excavation, Inc. (hereinafter referred to as "Mid-IL, Inc." whose principal address is 1212 E University Avenue, Urbana IL, 61802.

RECITALS:

WHEREAS, Park District and Mid-IL, Inc. desire to enter into an agreement whereby Mid-IL, Inc. will provide services to the Park District at the designated location as hereafter set forth.

NOW, THEREFORE, for and in consideration of the mutual promises, covenants and agreements herein set forth, Park District and Mid-IL, Inc. agree as follows:

1. **Services.** Mid-IL, Inc. agrees to provide all materials, supplies, and equipment and to perform all labor required to complete the Hessel Park North Drive Reconstruction project, within the Champaign Park District, Champaign, Illinois as described in and in accordance with the provisions of the contract documents which include, but are not limited to: information to vendors, drawings, specifications, request for bids, contractor's quote and this construction contract, including any change orders agreed to hereinafter.
2. **Time of Performance.** The work to be performed on site under this contract shall be commenced September 9, 2024, and shall be substantially complete by October 18, 2024, with final completion no later than November 1, 2024, unless prevented by adverse weather conditions and/or other circumstances approved in writing by the Park District. The work period may be extended at the sole discretion of the Park District as provided for herein. Failure to complete the work in such time shall be a breach of this contract entitling the Park District to recourse pursuant to Mid-IL, Inc's performance bond and the terms thereof.
3. **Compensation for Services.** Park District shall pay Mid-IL, Inc. for the services provided for the sum of \$363,823.00 following total completion of all said work and approval and acceptance by owner, which shall not be unreasonably withheld. The Park District shall make installments as bills are received based on the work completed. Contractor shall submit invoice to the Park District (ATTN: Dan Olson) by the 1st Friday of the month. Payment will be monthly after Board approval of the bills, which is the 2nd Wednesday of each month. Invoice must include Park District purchase order number issued with Notice to Proceed.
4. **Insurance.** Mid-IL, Inc. 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 \$2,000,000 annual aggregate together with property damage insurance of not less than \$1,000,000. 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 Mid-IL, Inc. shall be primary insurance as to Park District. Any insurance or self-insurance maintained by Park District shall be in excess of Mid-IL, Inc. insurance and shall not contribute with it. The Park District, its commissioners, officers, employees, agents, representatives, and volunteers shall be covered as additional insureds under the general liability coverage which shall contain no special limitation on the scope of protection afforded to the additional

insureds, and shall contain appropriate extensions or riders necessary to assure coverage. The policy shall not be cancelled or amended without at least thirty (30) 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 Mid-IL, Inc. At its option, Park District may continue such insurance at its cost and obtain reimbursement and repayment thereof from Mid-IL, Inc. In such event, Mid-IL, Inc. shall pay the amount due within ten (10) days of payment by Park District.

The Parties acknowledge that Mid-IL, Inc. 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.

Mid-IL, Inc. shall maintain in effect at its sole expense the following insurance applicable to the work performed hereunder:

- (a) Workers' Compensation
 - State Statutory
 - Applicable Federal Statutory
 - Must show policy number on certificate of insurance if workman's compensation is provided.

- (b) 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.

- (c) Contractual Liability (Hold Harmless Coverage):
 - Bodily Injury: \$1,000,000
 - Property Damage: \$1,000,000 each occurrence
 - Annual Aggregate: \$2,000,000 each occurrence

- (d) 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

- (e) Umbrella Liability:
 - \$5,000,000 each occurrence

The Park District, its commissioners, officers, agents and employees are to be covered and named as additional insureds under the General Liability coverage and shall contain no special limitation on the

scope of protection afforded to the additional insureds. The policy and/or coverage shall also contain a "contractual liability" clause. Prior to beginning work, Mid-IL, Inc. shall furnish the Park District with certificate(s) of insurance and applicable policy endorsement(s), executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above. All certificates shall provide for 30 days written notice to Park District prior to cancellation or material change of any insurance referred to therein. Failure of the Park District to demand such certificate, endorsement or other evidence of full compliance with these insurance requirements or failure of the Park District to identify a deficiency from the evidence that is provided shall not be construed as a waiver of Mid-IL, Inc's obligation to maintain such insurance.

5. **Indemnification.** Mid-IL, Inc. shall indemnify, defend and hold harmless Park District and any of its commissioners, directors, officers, employees, agents, representatives, and volunteers from and against any and all liability, loss, costs, causes of actions, demands, attorney's 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 that arises solely from an act, failure or omission on the part of Mid-IL, Inc. or any of its trustees, directors, officers, employees, agents and representatives in carrying out of the terms of this Agreement.
6. **Independent Contractors.** Mid-IL, Inc. acknowledges and agrees that Mid-IL, Inc. is not an employee of the Park District, is not entitled to any benefits or protections afforded employees of the Park District, nor bound by any obligations of employees of the Park District. Nevertheless, Mid-IL, Inc. will not act contrary to the policies of the Park District. Mid-IL, Inc. understands and fully agrees that Mid-IL, Inc. will not be insured under provisions of the unemployment compensation insurance of the Park District or the workers' compensation insurance of the Park District, and that any injury or property damage in connection with the work performed will be Mid-IL, Inc's sole responsibility and not that of the Park District. It is also understood that Mid-IL, Inc. is not protected as an employee or as a person acting as an agent or employee under the provisions of the general liability insurance of the Park District and, therefore, Mid-IL, Inc. will be solely responsible for Mid-IL, Inc's own acts or omissions, and those of Mid-IL, Inc's employees and agents, if any. The Park District will not in any manner whatsoever be obligated to defend, indemnify or hold harmless Mid-IL, Inc. or Mid-IL, Inc's employees and agents, if any, in matters of liability.

Mid-IL, Inc. acknowledges and agrees that Mid-IL, Inc. is solely responsible to pay all applicable federal, state and local income and withholding tax obligations or contributions imposed pursuant to Social Security, unemployment insurance and worker's compensation insurance on behalf of Mid-IL, Inc. and those employees and agents, if any, employed by Mid-IL, Inc.

7. **Default.** The Park District may terminate this Agreement in the event of a default or breach. A default or breach shall be deemed to occur when any of the services are not provided as required, and in the manner, and at the times, provided for in the specifications referred to in this Agreement. In the event of breach or termination, Mid-IL, Inc. shall be responsible to pay Park District for the reasonable costs incurred by Park District in obtaining replacement services.
8. **Laws and Venue.** The parties agree that the laws governing this Agreement shall be the laws of the State of Illinois. The parties further agree that in the event of any claim or lawsuit regarding this Agreement, Champaign County, Illinois shall be the appropriate venue for such claim or suit.
9. **Severability.** In any event one or more of the provisions contained in this Agreement shall be determined by a Court to be invalid, illegal or unenforceable in any respect, 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.

10. **Compliance with Laws.** Mid-IL, Inc. shall comply with all laws, statutes, ordinances and regulations applicable to the work to be performed, including, without limitation, the Illinois Prevailing Wage Act, Illinois Fair Employment Practices Act, all equal employment opportunity laws, all affirmative action ordinances and all other state, federal, or local laws or regulations applicable to the performance of this contract. In this connection, Mid-IL, Inc. guarantees that not less than the prevailing rate of wages shall be paid to laborers, workers and mechanics performing work required to complete this contract. Further, Mid-IL, Inc. acknowledges that, except in certain situations permitted by law, Illinois-resident laborers will be used for the work.
11. **Assignment.** 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, which shall not be unreasonably withheld. Any assignee or sub-contractor must be acceptable to the Park District, must furnish a signed Champaign Park District "Commitment to Engage in Affirmative Action Practices" form, and must agree to comply with all statutory requirements pertaining to Illinois prevailing wages, the Illinois Fair Employment Act, Equal Opportunity laws and all other State and Federal laws and regulations applicable to the performance of this Agreement.
12. **Time of the Essence.** Time is of the essence in the performance and completion of the terms of this Agreement.
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 the 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.
14. **Counterparts.** This Agreement shall be executed in duplicate, each of which shall be deemed to be an original.
15. **Notice.** All notices required pursuant to this Agreement shall be in writing, and shall be deemed to have been given on the date and at the time they are sent by certified mail, return receipt requested, to the respective party at the address set forth below, or at such other place or address as the parties shall provide to each other in writing. In addition, any such notice shall be sent by first class regular U.S. Mail:

Champaign Park District	Mid-Illinois Concrete and Excavation, Inc.
Sarah Sandquist, Executive Director	Kevin Modglin, President
706 Kenwood Road	1212 E University Avenue
Champaign IL 61821	Urbana IL 61802
16. **Entire Agreement and Amendment.** This Agreement and any terms or specifications attached hereto or otherwise referred to herein constitute the entire agreement between the parties pertaining to the subject matter hereof and supersede all prior or contemporaneous agreements and understandings either oral or written of the parties in connection herewith. No modification of this Agreement shall be effective unless made in writing, signed by both parties and dated after the date hereof.

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

CHAMPAIGN PARK DISTRICT:

MID-ILLINOIS CONCRETE and EXCAVATION, Inc:

By: _____

By: _____

Executive Director

Date: _____

Its: _____

ATTEST:

ATTEST:

By: _____

By: _____

By: _____

Its: _____

Contract Draft



REPORT TO EXECUTIVE DIRECTOR

FROM: Sarah Sandquist, Executive Director

DATE: August 14, 2024

SUBJECT: Marathon Pipeline Trail Easement Coordination Agreement

Background

The purpose of this memo is to seek approval from the Park Board of Commissioners for an Easement Coordination Agreement with The Legends of Champaign, which pertains to the existing Marathon Pipeline Trail and a proposed 1/2-mile extension. The Marathon Pipeline Trail has been a valuable asset to our community, providing a scenic and accessible pathway for residents and visitors. The Legends of Champaign has proposed a 1/2-mile extension to this trail, enhancing its reach and connectivity. This extension will offer additional recreational opportunities and contribute to the overall development and beautification of the area.

Easement Coordination Agreement

Under the proposed Easement Coordination Agreement:

- The Legends of Champaign, referred to as the Successor Owner, will be responsible for completing the improvements related to the 1/2-mile trail extension.
- Upon completion of these improvements, the Successor Owner will transfer its interest in the trail extension to the Champaign Park District.

Approval of the Easement Coordination Agreement with The Legends of Champaign authorizes the transfer of interest to the Champaign Park District upon completion of the trail extension.

Recommended Action

It is recommended that the Park Board of Commissioners approve the Easement Coordination Agreement between Marathon Pipeline and The Legends of Champaign. This approval will facilitate the extension of the Marathon Pipeline Trail and ensure its long-term stewardship by the Champaign Park District.

Prepared by:

Sarah Sandquist
Executive Director

Reviewed by:

Marguerite Bailey
Administrative Project Manager

T&C File No.: 11459002000444

Parcel No.: 462029425002

462029401002

Unplatted parcel located north of W. Curtis Rd.

EASEMENT COORDINATION AGREEMENT

THIS EASEMENT COORDINATION AGREEMENT (“Agreement”) is entered into this _____ day of _____, 2024 (“**Effective Date**”) by and between Marathon Pipe Line LLC, a Delaware Limited Liability Company with a mailing address of 539 South Main Street, Findlay, Ohio 45840 (“**Easement Grantee**”), and The Legends of Champaign LLC, a Illinois Limited Liability Company with a mailing address of 608 Kingsley Street, Suite A, Normal, Illinois 61761 (“**Successor Owner**”). As used herein, “**Party**” means **Successor Owner** or **Easement Grantee** and “**Parties**” means both of them, as the case may be.

- A. Easement Grantee holds certain real property interests in the form of an Easement (defined herein).
- B. Successor Owner holds property rights as the owner of a parcel of land burdened by the Easement as further described in Exhibit B and elsewhere herein.
- C. Successor Owner desires to improve the surface ~~above~~ of the Easement Area (defined herein) as set forth in this Agreement.
- D. Upon completion of the improvements, it is the intention of the Successor Owner to transfer its interest to the Champaign, ~~Illinois~~ Park District, an Illinois municipal corporation and local governmental body, by way of dedication, deed, and other appropriate assigning documents.

For and in consideration of the mutual covenants, agreements, terms and conditions contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound, Successor Owner and Easement Grantee agree to the preamble, the recitals, and the following:

ARTICLE 1 – DEFINITIONS

1.1 These capitalized terms have the following meanings:

“**Easement**” means that certain Right of Way Grant and Agreement granted May 15th 1957 and recorded on June 6th 1957 in Book 575, Page 253 of the Champaign County, Illinois recorder’s office, as may have been amended.

“**Easement Area**” means the land covered by the Easement.

“**Improvement**” means one concrete trail and the extension of Nicklaus Drive (road and sidewalk) and Ben Hogan Drive (road and sidewalk), in each case as depicted on Exhibit A.

“**Improvement Area**” means the portion of the Easement Area upon which the Improvement is permitted to sit pursuant to the terms of this Agreement but only as depicted on Exhibit A.

ARTICLE 2 - IMPROVEMENT

2.1 Subject to the terms of this Agreement, Successor Owner and, pursuant to Section 3.3, further successors may construct, maintain, operate, use, and repair the Improvement upon the Improvement Area.

2.2 Successor Owner may use or occupy the Improvement Area to the extent necessary to construct, maintain, operate, use, and repair the Improvement and such use or occupancy is not exclusive. Successor Owner may not extend, expand, or alter the Improvement Area without the prior written consent of Easement Grantee, which shall be memorialized by amendment of this Agreement.

2.3 Successor Owner shall construct and maintain the Improvement, ensuring it is built, and remains, in a safe and useable condition. In addition, Successor Owner will construct, maintain and use the Improvement Area subject to the following specifications:

(a) Successor Owner will not change the elevation of, or permit the alteration of the drainage anywhere on the Improvement Area without Easement Grantee’s prior written consent, which shall not be unreasonably withheld. Successor Owner shall be solely responsible for, and will bear the expense of the surface of the Improvement Area to the depth of the concrete improvement caused by the Improvement.

(b) Successor Owner shall not plant shrubs or trees to either side of the Improvement Area without Easement Grantee’s prior written consent, which shall not be unreasonably withheld.

(c) Successor Owner shall not operate or permit the operation of equipment which may damage the pipeline in the Easement Area and appurtenances and exceeds the

weight necessary to install or remove the concrete trail installed in the Improvement Area without Easement Grantee's prior written consent. Such consent shall not be unreasonably withheld. Easement Grantee shall provide Successor Owner with any specifications and assistance reasonably necessary to aid in assessing the strength and tolerances of Easement Grantee's pipeline and appurtenances.

- (d) Successor Owner shall call and inform an Easement Grantee representative so that one may be present during the construction of the Improvement Area or any activity within twenty-five (25) feet of Easement Grantee's pipeline.
- (e) Successor Owner shall place a one call ~~Easement Grantee not less than once~~ two (2) business days prior to commencing work upon the Improvement Area.
- (f) ~~Construction equipment consistent with the specifications necessary to install the proposed concrete path shall cross the~~The Improvement for the extension of Nicklaus Drive (road and sidewalk) shall be installed at a minimum of forty-eight (48) inches depth of cover (but not to exceed sixty (60) inches depth of cover) over Easement Grantee's pipeline. Documentation shall be provided for review to Easement Grantee at least ten (10) days prior to any such crossing for the entire width of such Improvement.
- (g) The Improvement for the extension of ~~Nicklaus~~Ben Hogan Drive (road and sidewalk) shall be installed at a minimum of forty-eight (48) inches depth of cover (but not to exceed sixty (60) inches depth of cover) over Easement Grantee's pipeline for the entire width of such Improvement.

2.4 If Successor Owner removes all or a portion of the ~~Improvements~~Improvement, it shall repair and restore the Improvement Area to its original condition. ~~Easement Grantee shall not remove the Improvements.~~

2.5 ~~If~~To the extent applicable, Successor Owner will pay all taxes levied or imposed upon the Easement Area related to the Improvement.

2.6 In the event the ~~Improvements interfere~~Improvement interferes with Easement Grantee's operations, use, and enjoyment of the Easement Area, or its ability to maintain its rights hereunder, upon conferring and agreeing in good faith upon the nature and extent of such interference, the Parties will develop and implement a remediation plan.

2.7 Successor Owner understands that Easement Grantee uses and enjoys its rights under the Easement and maintains active operations in the Easement Area. Successor Owner acknowledges and accepts that (a) Easement Grantee's operations may occur in the daytime, evenings, nights, weekends, and holidays, (b) it may be necessary to restrict use of, or access to, the Improvement, and (c) the Improvement may have to be damaged or removed in the course of Easement Grantee's operations.

2.8 Successor Owner acknowledges and accepts that Easement Grantee has no obligation to maintain the Improvement.

ARTICLE 3 – MISCELLANEOUS

- 3.1 INTERPRETATION. Unless the context as used in this Agreement clearly indicates otherwise: (a) words in the singular include the plural and words used in the plural include the singular; (b) references to any Party include such Party's successors and assigns; (c) the words "include", "includes" and "including" will be deemed to be followed by the words "without limitation"; (d) any addendum, exhibit or schedule attached is deemed to be incorporated by reference into the Agreement; and (e) reference to any Law will be deemed to also refer to all rules and regulations promulgated thereunder.
- 3.2 COUNTERPARTS. Easement Grantee and Successor Owner acknowledge that this Agreement may be executed in counterparts, each of which will be deemed to be an original and taken together will be considered as one document.
- 3.3 ~~ASSIGNMENT~~; SUCCESSORS AND ASSIGNS. This Agreement is binding upon and inures to the benefit of each of the Parties and their respective heirs, successors, and assigns, including successor owners, occupants, and easement grantees.
- 3.4 GOVERNING LAW AND VENUE. The validity, interpretation or performance of this Agreement and any disputes arising hereunder will be governed and construed in accordance with the laws of the state of Illinois, without giving effect to its conflict of laws principles, and the venue for any claim or cause of action brought to enforce or determine the rights and obligations of either Party arising hereunder shall be the state or federal court located in Champaign County, Illinois.
- 3.5 SEVERABILITY. If any term or provision of this Agreement, or the application thereof, to any person or circumstance shall, to any extent, be deemed by any court of competent jurisdiction to be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforced as permitted by law.
- 3.6 NON-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. Neither action taken nor inaction pursuant to this Agreement will be deemed to constitute a waiver of compliance with any representation, warranty, covenant or agreement contained herein by the Party committing such action or inaction. A waiver by any Party of a particular right, including breach of any provision of this Agreement, will not operate or be construed as a subsequent waiver of that same right or waiver of any other right.
- 3.7 REPRESENTATION OF AUTHORITY. Each person executing this Agreement on behalf of any entity represents that he or she is authorized to execute this Agreement on behalf of such entity.

3.8 NOTICES: All notices and demands to be given or served shall be made in writing and shall be given or served by depositing such notice in the United States mail, certified or registered, return receipt requested, postage prepaid, addressed to the ~~party~~Party to be notified, at the following addresses:

If to Successor Owner: The Legends of Champaign LLC
Attn: William Peifer
608 Kingsley Street, Suite A
Normal, IL 61761

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

If to Easement Grantee: Marathon Pipe Line LLC To the Right of Way Specialist for Illinois listed on Easement Grantee's website
Attn: _____
539 South Main Street
Findlay, Ohio 45840

or to an address to be designated in writing within fourteen (14) days of the execution of this Agreement by all ~~parties~~Parties or to such other address as either ~~party~~Party may designate to the other in writing from time to time. The day upon which such notice is delivered or mailed by certified or registered mail shall be treated as the date of service. An additional copy of such notice shall be sent by regular U.S. mail.

3.9 HOLD HARMLESS AND INDEMNIFICATION. Each Party shall indemnify, defend and hold harmless the other Party and any of its commissioners, directors, members, officers, employees, agents, invitees, and representatives from and against any and all liability, loss, costs, causes of actions, demands, reasonable attorney's 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 an indemnitee Party that arises solely from an act, failure or omission on the part of an indemnitor Party or any of its ~~trustees~~commissioners, directors, members, officers, employees, agents, invitees, and representatives in carrying out of the terms of this Agreement.

3.10 ENTIRE AGREEMENT: The terms and provisions of this Agreement shall be binding upon and inure to the benefit of Easement Grantee and Successor Owner and their respective successors and assigns. This Agreement together with that certain Right of Way Grant and Agreement dated May 15, 1957 and Exhibits attached hereto and incorporated by reference herein embodies the entire agreement among the ~~parties~~Parties hereto with respect to the subject matter contained herein, and supersedes any and all agreements, representations, warranties, or statements which may have been made among the ~~parties~~Parties prior to the date hereof, whether express, implied, written, or verbal, concerning the subject matter hereof,

and this Agreement shall not be modified or amended except by written instrument executed by each ~~party~~Party hereto.

[Remainder of page intentionally left blank. Signatures follow.]

IN WITNESS WHEREOF, the Parties hereto by their duly authorized representatives have executed this Agreement as of the Effective Date.

SUCCESSOR OWNER:

THE LEGENDS OF CHAMPAIGN LLC

By: _____

Name: William Peifer

Title: Managing Member

State of Illinois)

) ss

County of Champaign)

The foregoing instrument was acknowledged before me this _____, 2024 by William Peifer, the Managing Member of The Legends of Champaign LLC, a Illinois Limited Liability Company, on behalf of the company.

Signature: _____

Name: _____

Notary ID: _____

My commission expires: _____

EASEMENT GRANTEE:

MARATHON PIPE LINE LLC

By: _____

Name: _____

Title: _____

State of Ohio)
) ss
County of Hancock)

The foregoing instrument was acknowledged before me this _____, 2024
by _____, the _____
of Marathon Pipe Line LLC, a Delaware Limited Liability Company, on behalf of the company.

Signature: _____

Name: _____

Notary ID: _____

My commission expires: _____

Instrument prepared by:
Guy C. Hall
Attorney at Law
Robbins Schwartz, Ltd.
301 N. Neil Street, Suite 400
Champaign, IL 61820
(217) 363-3040
ghall@robbins-schwartz.com
ARDC: 6185382

EXHIBIT B

TO ENCROACHMENT EASEMENT COORDINATION AGREEMENT

A PART OF THE SOUTHEAST QUARTER OF SECTION 29, TOWNSHIP 19 NORTH, RANGE 8 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN CHAMPAIGN COUNTY, ILLINOIS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

LOTS 101 AND 102 OF THE LEGENDS OF CHAMPAIGN PHASE 1, AS PER PLAT RECORDED FEBRUARY 14, 2008 AS DOCUMENT NO. 2008R03385, AS CORRECTED BY AFFIDAVIT RECORDED MARCH 11, 2008 AS DOCUMENT NO. 2008R05704 AND AFFIDAVIT RECORDED MARCH 13, 2008 AS DOCUMENT NO. 2008R05969, IN CHAMPAIGN COUNTY, ILLINOIS.

AND

BEGINNING AT THE SOUTHWEST CORNER OF SAID SOUTHEAST QUARTER, THENCE NORTH 00°29'08" WEST, 350.20 FEET ALONG THE WEST LINE OF SAID SOUTHEAST QUARTER TO THE SOUTHWEST CORNER OF LOT 101 OF THE LEGENDS OF CHAMPAIGN PHASE 1, AS PER PLAT RECORDED FEBRUARY 14, 2008 AS DOCUMENT NO. 2008R03385, AS CORRECTED BY AFFIDAVIT RECORDED MARCH 11, 2008 AS DOCUMENT NO. 2008R05704 AND AFFIDAVIT RECORDED MARCH 13, 2008 AS DOCUMENT NO. 2008R05969, IN CHAMPAIGN COUNTY, ILLINOIS; THENCE SOUTH 89°34'26" EAST, 50.01 FEET ALONG THE SOUTH LINE OF SAID LOT 101 TO THE SOUTHEAST CORNER THEREOF; THENCE SOUTH 00°29'08" EAST, 350.21 FEET ALONG A LINE 50 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID SOUTHEAST QUARTER TO THE SOUTH LINE OF SAID SOUTHEAST QUARTER; THENCE NORTH 89°33'52" WEST, 50.01 FEET ALONG SAID SOUTH LINE TO THE POINT OF BEGINNING, CONTAINING 0.402 ACRE, MORE OR LESS.

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REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: August 6, 2024

SUBJECT: Projects Team Update

Background

The project team implemented a formal process and system to handle resident requests, manage capital improvement projects, and track district-wide strategic initiatives. This systematic approach aims to evaluate, prioritize, and execute projects efficiently, leading to better resource allocation and improved communication with the Park District and community.

In response to an increase in community requests over the past few years, a project team was formed, comprising members from various departments, including the Executive Director, Finance, Marketing, Operations and Planning, and Administrative Services. The team was re-established in July 2023, with meetings held every three weeks.

Managing resident requests and capital improvement projects involves a structured review of recent requests, ongoing projects at different stages, and various procedures and processes.

Status Report:

Numerous capital projects are either in progress or have been completed. A brief status report has been prepared for the larger projects and is listed below to facilitate discussion, if necessary.

In Progress:

- 240017 Douglass Park Concession & Ballfields Project
 - Nearing completion, expecting to schedule a fall/spring ribbon cutting soon.
- 190006 Greenbelt Bikeway Connection
- 230014 Carle at the Fields Trail Nodes
 - One fitness equipment node has been installed. One additional node in progress.
- 240022 Hessel Park Parking Lot Improvements
 - Board considering bids at 8/14/24 Regular Meeting
- 240002 ADA Audit/Plan
 - Board considering proposal at 8/14/24 Regular Meeting
- Strategic Plan
 - Board considering proposal at 8/14/24 Regular Meeting
- Clark Park Renovation
 - Early design stages, reviewing community input
- GovHR Compensation Study
 - Targeting 9/11/24 Regular Board Meeting for Board report discussion
- Sealcoating
 - Bid approved at the 7/24/24 Special Board Meeting.
- Parkland Way
 - Grant funding has been received at the federal level related to the Champaign County First initiative to advocate for funding for the replacement of this road.

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.

Completed since 4/10/24 Regular Board Meeting Projects Update:

- 240019 West Side Park Path Mobility Upgrades
- 240024 Henry Michael Park Shelter
 - Complete and available for rental
- 240026 Springer Cultural Center Access Control Project
 - Will go live on Monday, 8/12/24.
- Skelton Park Improvements Project
 - Complete, Hall of Fame in progress.
- Software Upgrades
 - The Park District's registration, accounting, budgeting, and work order software have been simultaneously upgraded to new and cloud versions concurrently with the elimination of the program guide and updates to the Park District and CUSR websites.

Recent Community Requests

- Spalding Skate Park Lighting. This request has been recommended for the FY26 capital improvement plan team to consider as a comprehensive review of the Spalding skate park's needs.
- Several Port-a-Potty Requests for New Locations. Use patterns did not justify deployment and staff recommended against distribution.
- Local firefighters requested the opportunity to maintain Firefighter's Park. Staff requested more information and anticipate the requestor will not proceed.
- Requests to Install Little Free Libraries. One community member requested to install a little free library (LFL) at Robeson Park for their Eagle Scout project. Staff are helping with this project and have prepared a maintenance agreement. Additionally, a community member requested the installation of a LFL at Clark Park, which will be considered by the renovation planning team.
- Food Forest. Staff met with requester onsite at Dodds Park Food Forest and discussed options for expansion. Requester is working on developing a phased planting plan that he will bring back to staff for review and cooperation on execution.

Summary

In summary, the projects team utilizes its own version of a "Kanban board" to review projects. This process represents methods to visually track and manage workflows. It offers a visualization of tasks in progress, what's next, and what's been completed, fostering transparency and collaboration among team members, the Board, and the community. Since October 2023, the project "Kanban board" has identified Thirty-six (36) completed projects, thirty-four (34) that are currently in some phase or stage of construction, and 25 total requests from community members.

Prepared by:

Jarrold Scheunemann
Deputy Executive Director

Reviewed by:

Sarah Sandquist, CPRE
Executive Director